His Excellence Dr. Boubou Cissé  
Prime Minister, Minister of the Economy and Finance  
Ministry of the Economy and Finance  
P. O. Box 234  
Hamdallaye ACI.2000  
Bamako, Republic of Mali

Re: IDA Grant D615-ML et IDA Crédit 6618-ML  
Mali COVID-19 Emergency Response Project  
Additional Instructions: Disbursement and Financial Information Letter.  
First Restatement to the Disbursement Letter date

Excellency:

I refer to the Financing Agreement between the Republic of Mali (the “Recipient”) and the International Development Association (the “Association”) for the above-referenced Project. The General Conditions, as defined in the Financing Agreement, provide that the Recipient may from time to time request withdrawals of Grant and the Credit amounts from the Grant and the Credit Account in accordance with the Disbursement and Financial Information Letter, and such additional instructions as the Association may specify from time to time by notice to the Recipient. The General Conditions also provide that the Disbursement and Financial Information Letter may set out Project specific financial reporting requirements. This letter constitutes such Disbursement and Financial Information Letter (“DFIL”) and, may be revised from time to time.

This letter is the First Restatement of the Disbursement and Financial Information Letter dated April 14, 2020 for the above referenced project, to amend schedule 1 and clarify the disbursement arrangements in the Additional Instructions. It supersedes the original letter in its entirety.

I. Disbursement Arrangements, Withdrawal of Grant and Credit Funds, and Reporting of Uses of Grant and Credit Funds.

The Disbursement Guidelines for Investment Project Financing, dated February 2017, (“Disbursement Guidelines”) are available in the Association’s public website at https://www.worldbank.org and its secure website “Client Connection” at https://clientconnection.worldbank.org. The Disbursement Guidelines are an integral part of the DFIL, and the manner in which the provisions in the guidelines apply to the Grant and the Credit is specified below.

(i) Disbursement Arrangements

- General Provisions (Schedule 1). The table in Schedule 1 sets out the disbursement methods which may be used by the Recipient, and conditions, information on registration of authorized signatures, processing of withdrawal applications (including minimum value of applications and processing of advances), instructions on supporting documentation, and frequency of reporting on the Designated Account.
Special Provision. Projects in situations of urgent need of assistance or capacity constraints: Disbursements under contracts for goods, works, non-consulting services and consulting services procured or selected through international open or limited competition or Direct Selection, as set out in the procurement plan, shall be made only through Direct Payment and/or Special Commitment disbursement methods.

(ii) Electronic Delivery. Section 11.01 (c) of the General Conditions.

The Recipient shall deliver Withdrawal Applications (with supporting documents) electronically through the Association’s web-based portal “Client Connection” at https://clientconnection.worldbank.org. This option shall be affected after the officials designated in writing by the Recipient who are authorized to sign and deliver Withdrawal Applications have registered as users of “Client Connection”. The designated officials shall deliver Applications electronically by completing the Form 2380, which is accessible through “Client Connection”. By signing the Authorized Signatory Letter, the Recipient confirms that it is authorizing such persons to accept Secure Identification Credentials (SIDC) and to deliver the Applications and supporting documents to the Association by electronic means. The Recipient may exercise the option of preparing and delivering Withdrawal Applications in paper form on exceptional cases (including those where the Recipient encounters legal limitations), and which were previously agreed with the Association. By designating officials to use SIDC and deliver the Applications electronically, the Recipient confirms through the authorized signatory letter its agreement to: (a) abide by the Terms and Conditions of Use of Secure Identification Credentials in connection with Use of Electronic Means to Process Applications and Supporting Documentation, available in the Association's public website at https://worldbank.org and “Client Connection”; and (b) to cause such official to abide by those terms and conditions.

II. Financial Reports and Audits.

(i) Financial Reports. The Recipient shall prepare and furnish to the Association not later than forty-five (45) days after the end of each calendar quarter, interim unaudited financial reports (“IFR”) for the Project covering the quarter.

(ii) Audits. The Office of General Auditor (Bureau du Verification General-BVG) will conduct semi-annual audit of the project and the audit report and management letter will be submitted to the Bank within 4 months following the end of semester.

III. Other Information.

For additional information on disbursement arrangements, please refer to the Loan Handbook available on the Association’s website (http://www.worldbank.org/) and “Client Connection”. The Association recommends that you register as a user of “Client Connection”. From this website you will be able to prepare and deliver Applications, monitor the near real-time status of the Grant and the Credit, and retrieve related policy, financial, and procurement information. For more information about the website and registration arrangements, or if you have any queries in relation to the above, please contact the Association by email at AskLoan@WorldBank.org using the above reference.

Yours sincerely,

______________________________
Adama Diop
Finance Officer, WFACS
Africa Region
Attachments
1. Form of Authorized Signatory Letter
2. Statement of Expenditure (SOE)
3. Summary of Expenditure
4. Designated Account Reconciliation Statement
Schedule 1: Disbursement Provisions

### Basic Information

<table>
<thead>
<tr>
<th>Grant Number</th>
<th>Credit Number</th>
<th>Country</th>
<th>Recipient</th>
<th>Closing Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>D615-ML</td>
<td>6618-ML</td>
<td>Republic of Mali</td>
<td>Ministry of the Economy and Finance</td>
<td>Section III.B.2. of Schedule 2 to the Financing Agreement.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Four months after the closing date.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of the Project</th>
<th>Disbursement Deadline Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mali Emergency COVID-19 Project</td>
<td>Subsection 3.7 **</td>
</tr>
</tbody>
</table>

### Disbursement Methods and Supporting Documentation

<table>
<thead>
<tr>
<th>Disbursement Methods</th>
<th>Methods</th>
<th>Supporting Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Payment</td>
<td>Yes</td>
<td>Copy of records</td>
</tr>
</tbody>
</table>
| Reimbursement        | Yes     | • Statement of Expenditure (SOE) for expenditures under Category 1 in the format provided in Attachment 2 of the DFIL.  
|                     |         | • Summary of Expenditure for expenditures under Category 2 and 3 in the format provided in Attachment 3 of the DFIL.  |
| Advance into a Designated Account | Yes | • Statement of Expenditure (SOE) for expenditures under Category 1 in the format provided in Attachment 2 of the DFIL.  
|                     |         | • Summary of Expenditure for expenditures under Category 2 and 3 in the format provided in Attachment 3 of the DFIL.  
|                     |         | • Designated Account Reconciliation Statement in the format provided in Attachment 4 of the DFIL. |
| Special Commitments  | Yes     | Copy of Letter of Credit  |

### Designated Account (Sections 5 and 6 **)

<table>
<thead>
<tr>
<th>Type</th>
<th>Segregated</th>
<th>Ceiling</th>
<th>Fixed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Institution - Name</td>
<td>ORABANK</td>
<td>Currency</td>
<td>XOF</td>
</tr>
<tr>
<td>Frequency of Reporting Subsection 6.3 (**)</td>
<td>Monthly</td>
<td>Amount</td>
<td>3,800,000,000 XOF for the first year following Effectiveness, 2,000,000,000 XOF for the subsequent years</td>
</tr>
</tbody>
</table>

### Minimum Value of Applications (subsection 3.5)

The minimum value of applications for Reimbursement, Direct Payment and Special Commitment is 5% of the DA ceiling. Payments against contracts subject Special Provision under Section I.(i) of this letter are not subject to minimum value of Applications.

### Authorized Signatures (Subsection 3.1 and 3.2 **)

The form for Authorized Signatories Letter is provided in Attachment 1 of this letter.

### Withdrawal and Documentation Applications (Subsection 3.3 and 3.4 **)

A letter in the Form attached (Attachment 1) should be furnished to the Association at the address indicated below providing the name(s) and specimen signature(s) of the official(s) authorized to sign Applications:

The World Bank
Resident Mission
Bamako, Mali
Attention: Soukeyna Kane, Country Director for Mali

All Withdrawal Applications and its supporting documentation will be electronically sent via the Association’s system Client Connection

**Additional Instructions**

No withdrawal shall be made on the Credit portion until the Grant is fully disbursed

**Sections and subsections relate to the “Disbursement Guidelines for Investment Project Financing”, dated February 2017.**
International Development Association  
1818 H Street, N.W.  
Washington, D.C. 20433  
United States of America

DATE

Re: [Grant][Credit]1 No. ______-____ ([Name of the project])  
Attention: ______________________, Country Director

I refer to the [Grant] [Credit] Agreement (“Agreement”) between the International Development Association (the “Association”), acting as implementing of the [2] and [name of recipient] (the “Recipient”), dated _______, providing the above [Grant] [Credit]. For the purposes of Section 2.03 of the General Conditions as defined in the Agreement, any 3[one] of the persons whose authenticated specimen signatures appear below is authorized on behalf of the Recipient to sign applications for withdrawal [and applications for a special commitment] under this [Grant] [Credit].

For the purpose of delivering Applications to the Association, including by electronic means, 4[each] of the persons whose authenticated specimen signatures appears below is authorized on behalf of the Recipient, acting 5[individually] 6[jointly], to deliver Applications, and evidence in support thereof on the terms and conditions specified by the Association.

---

1 Instruction to the Recipient: use “Credit” or “Grant” as applicable. Please delete this footnote in final letter that is sent to the Associations.

2 Instruction to the Recipient: add text in line with the Grant Agreement if applicable; if not applicable delete it. Please delete this footnote in final letter that is sent to the Associations.

3 Instruction to the Recipient: stipulate if more than one person needs to sign Applications, and how many or which positions, and if any thresholds apply. Please delete this footnote in final letter that is sent to the Association.

4 Instruction to the Recipient: stipulate if more than one person needs to jointly sign Applications, if so, please indicate the actual number. Please delete this footnote in final letter that is sent to the Association.

5 Instruction to the Recipient: use this bracket if any one of the authorized persons may sign; if this is not applicable, please delete. Please delete this footnote in final letter that is sent to the Association.

6 Instruction to the Recipient: use this bracket only if several individuals must jointly sign each Application; if this is not applicable, please delete. Please delete this footnote in final letter that is sent to the Association.
This confirms that the Recipient is authorizing such persons to accept Secure Identification Credentials (SIDC) and to deliver the Applications and supporting documents to the Association by electronic means. In full recognition that the Association shall rely upon such representations and warranties, including without limitation, the representations and warranties contained in the Terms and Conditions of Use of Secure Identification Credentials in connection with Use of Electronic Means to Process Applications and Supporting Documentation (“Terms and Conditions of Use of SIDC”), the Recipient represents and warrants to the Association that it will cause such persons to abide by those terms and conditions.

This Authorization replaces and supersedes any Authorization currently in the Association records with respect to this Agreement.

[Name], [position]  Specimen Signature: ____________________

[Name], [position]  Specimen Signature: ____________________

[Name], [position]  Specimen Signature: ____________________

Yours truly,

/ signed /

____________
SOE Model Template (incl. listing of prior review payments)

IDA – International Development Association

Statement of Expenditures

<table>
<thead>
<tr>
<th>Financier</th>
<th>Loan/Credit/Grant #</th>
<th>Application #</th>
<th>Category #</th>
<th>Page #</th>
</tr>
</thead>
</table>

Payment made during the period from _________ to _________

The following expenditures have been incurred during the retroactive financing period (please tick)

The following expenditures have been incurred before the closing date of the loan/credit/grant (please tick)

<table>
<thead>
<tr>
<th>Item No</th>
<th>Supplier’s Name</th>
<th>Brief Description of the Expenditure</th>
<th>Prior Review (Contract?) (YES or NO)</th>
<th>Contract # (Client Connection # for Prior Review Contracts)</th>
<th>Contract Currency and Amount (Original + Amendment)</th>
<th>Invoice Number</th>
<th>Date of Payment</th>
<th>Total Amount of Invoice Covered by Application (Net of Retention)</th>
<th>% Financed from the Bank (Col 9 x 10)</th>
<th>Eligible Amount from the Designated Account</th>
<th>Exchange Rate</th>
<th>Date of Withdrawal from the Designated Account</th>
<th>Amount Withdrawn from the Designated Account (Col 11/12)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
<td>TOTAL</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Supporting documents for this SOE are retained at

(insert location)

A separate form should be used for each category.
Attachment 3 – Form of Summary of Expenditure for Category 2 and 3

Payments made during the period from __________ to __________

Loan No.:
Application No.:
SOE No.:

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>ACTUAL (in USD)</th>
<th>PLANNED (in USD)</th>
<th>VARIANCE</th>
<th>PROJECT LIFE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Period</td>
<td>Year-To-Date</td>
<td>Cumulative-To-Date</td>
<td>Year-To-Date</td>
</tr>
<tr>
<td>(2) Payments for Cash Transfers under Part 3 of the Project</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Supporting documents for this SOE retained at

___________________________________________

(location)
DESIGNATED ACCOUNT RECONCILIATION STATEMENT

LOAN/CREDIT/PPF/COFINANCIER NUMBER ______________
ACCOUNT NUMBER ______________ WITH (BANK) __________________________

1. TOTAL ADVANCED BY WORLD BANK (OR COFINANCIER) US$/EUR ______________

2. LESS: TOTAL AMOUNT RECOVERED BY WORLD BANK - US$/EUR ______________

3. EQUALS PRESENT OUTSTANDING AMOUNTADVANCED TO THE DESIGNATED ACCOUNT (NUMBER 1 LESS NUMBER 2) = US$/EUR ______________

4. BALANCE OF DESIGNATED ACCOUNT PER ATTACHED BANK STATEMENT AS OF DATE ______________ US$/EUR ______________

5. PLUS: TOTAL AMOUNT CLAIMED IN THIS APPLICATION NO. ______________ + US$/EUR ______________

6. PLUS: TOTAL AMOUNT WITHDRAWN AND NOT YET CLAIMED REASON: ______________ + US$/EUR ______________

7. PLUS: AMOUNTS CLAIMED IN PREVIOUS APPLICATIONS NOT YET CREDITED AT DATE OF BANK STATEMENTS

<table>
<thead>
<tr>
<th>APPLICATION NO.</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>_______________</td>
<td>_______________</td>
</tr>
<tr>
<td>_______________</td>
<td>_______________</td>
</tr>
</tbody>
</table>

SUBTOTAL OF PREVIOUS APPLICATIONS NOT YET CREDITED + US$/EUR ______________

8. MINUS: INTEREST EARNED - US$/EUR ______________

9. TOTAL ADVANCE ACCOUNTED FOR (NO. 4 THROUGH NO. 9) = US$/EUR ______________

10. EXPLANATION OF ANY DIFFERENCE BETWEEN THE TOTALS APPEARING ON LINES 3 AND 9:

   ____________________________________________________________________
   ____________________________________________________________________
   ____________________________________________________________________

11. DATE: _______________ SIGNATURE: _______________

   TITLE: _______________