February 19, 2015

H.E. Sidi Ould Tah
Minister of Economic Affairs and Development
Ministry of Economic Affairs and Development
B. P 238
Nouakchott,
Islamic Republic of Mauritania

Excellency:

Re: Islamic Republic of Mauritania: Grant No. TF016390
(Basic Education Sector Support Project)
First Restatement of the Disbursement Letter dated February 18, 2014
Additional Instructions: Disbursement

I refer to the Letter Agreement ("Agreement") between the International Bank for Reconstruction and Development ("World Bank"), acting as trustee of the Global Partnership for Education Fund, and the Islamic Republic of Mauritania ("the Recipient") for the above-referenced Project, dated February 18, 2014. The Agreement provides that the World Bank may issue additional instructions regarding the withdrawal of the proceeds of Grant TF016390 ("Grant"). This letter ("Disbursement Letter"), as revised from time to time, constitutes the additional instructions.

This Disbursement Letter is a First Restatement of the Disbursement Letter dated February 18, 2014 for the above referenced project to reflect a new financial institution at which the designated account is held. All other provisions and attachments of the Disbursement letter dated February 18, 2014, except as amended, shall remain in force and effect.

The attached World Bank Disbursement Guidelines for Projects, dated May 1, 2006, ("Disbursement Guidelines") (Attachment 1), are an integral part of the Disbursement Letter. The manner in which the provisions in the Disbursement Guidelines apply to the PPA is specified below. Sections and subsections in parentheses below refer to the relevant sections and subsections in the Disbursement Guidelines and, unless otherwise defined in this letter, the capitalized terms used have the meanings ascribed to them in the Disbursement Guidelines.

I. Disbursement Arrangements

(i) Disbursement Methods (section 2). The following Disbursement Methods may be used under the Grant:

- Reimbursement
- Advance
- Direct Payment
- Special Commitment
(ii) Disbursement Deadline Date (subsection 3.7). The Disbursement Deadline Date is four (4) months after the Closing date specified in the Grant Agreement. Any changes to this date will be notified by the World Bank.

(iii) Disbursement Conditions (subsection 3.8). Please refer to the Disbursement Condition(s) in the Grant Agreement.

II. Withdrawal of Grant Proceeds

(i) Authorized Signatures (subsection 3.1). (Attachment 2) should be furnished to the World Bank 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
Nouakchott, Mauritania
Attention: Ms Vera Songwe, Country Director for Mauritania

(ii) Applications (subsections 3.2 - 3.3). Please provide completed and signed (a) applications for withdrawal, together with supporting documents to the address indicated below:

The World Bank.
Loan Department
Delta Center, 13th Floor,
Menengai Road, Upper Hill,
Nairobi, Kenya
Contact Telephone number: +254 20 293 6000
Attention: Loan Department

(iii) Electronic Delivery (subsection 3.4) The World Bank may permit the Recipient to electronically deliver to the World Bank Applications (with supporting documents) through the World Bank’s Client Connection, web-based portal. The option to deliver Applications to the World Bank by electronic means may be effected if: (a) the Recipient has designated in writing, pursuant to the terms of subparagraph (i) of this Section, its officials who are authorized to sign and deliver Applications and to receive secure identification credentials (“SIDC”) from the World Bank for the purpose of delivering such Applications by electronic means; and (b) all such officials designated by the Recipient have registered as users of Client Connection. If the World Bank agrees, the World Bank will provide the Recipient with SIDC for the designated officials. Following which, the designated officials may deliver Applications electronically by completing Form 2380, which is accessible through Client Connection (https://clientconnection.worldbank.org). The Recipient may continue to exercise the option of preparing and delivering Applications in paper form. The World Bank reserves the right and may, in its sole discretion, temporarily or permanently disallow the electronic delivery of Applications by the Recipient.
(iv) **Terms and Conditions of Use of SIDC to Process Applications.** By designating officials to use SIDC and by choosing to 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 ("Terms and Conditions of Use of Secure Identification Credentials") provided in Attachment 3; and (b) to cause such official to abide by those terms and conditions.

(v) **Minimum Value of Applications (subsection 3.5).** The Minimum Value of Applications is twenty percent (20%) of the Designated Account Ceiling.

(vi) **Advances (sections 5 and 6).**

- **Type of Designated Account (subsection 5.3):** Segregated
- **Currency of Designated Account (subsection 5.4):** USD
- **Financial Institution at which the Designated Account Will Be Opened (subsection 5.5):** Banque Populaire de Mauritanie
- **Ceiling (subsection 6.1):** USD 1,200,000

III. Reporting on Use of PPA Proceeds

(i) **Supporting Documentation (section 4).** Supporting documentation should be provided with each application for withdrawal as set out below:

- **For requests for Reimbursement and for reporting eligible expenditures paid from the Designated Account:**
  - Records evidencing eligible expenditures (e.g., copies of receipts, supplier invoices) for payments against contracts requiring the Bank’s prior review as well as all contracts exceeding USD500,000 for works, USD 250,000 for goods, USD 100,000 for consulting firms and USD 50,000 for individual consultants;
  - Statement of Expenditure in the form attached (Attachment 4) for all expenditures; and
  - List of payments against contracts that are subject to the Bank’s prior review, in the form attached (Attachment 5)

- **For requests for Direct Payment (to be made only under exceptional basis):** records evidencing eligible expenditures, e.g., copies of receipts, supplier invoices and documentary evidence of delivery and the Recipient’s acceptance of contracted goods or services
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- For requests for Special commitments
  - Letter of credit
  - Copy of the contract

(ii) Frequency of Reporting Eligible Expenditures Paid from the Designated Account (subsection 6.3): Monthly

(iii) Other Supporting Documentation Instructions

Copies of the bank statements of all Designated Accounts and a reconciliation statement for all Designated Accounts should be submitted with each Application for withdrawal for replenishment of the Designated Accounts.

IV. Other Important Information


From the Client Connection website, you will be able to download Applications, monitor the near real-time status of the Grant, and retrieve related policy, financial, and procurement information.

If you have any queries in relation to the above, please contact Ms Aissatou Diallo, Senior Finance Officer at WFAILD-afr@worldbank.org, using the above reference.

Yours sincerely,

Vera Songwe
Country Director for Mauritania
Africa Region

Attachments: No additional attachments have been provided for this Restatement. Please refer to the attachments provided in the original Disbursement Letter dated February 18, 2014.

Cc with copies: M. Yacoub Ould Ahmed Aicha, Director-General, Directorate of Investment Projects and Programs
Mr. Mohammed Vall Dickeh, Project Coordinator, Directorate of Education Projects, Nouakchott