Re: IDA Financing IDA D273-MR  
(Supporting Gas Project Negotiations and  
Enhancing Institutional Capacity Project)  

Additional Instructions: Disbursement and Financial Information Letter (DFIL)

Excellency:

I refer to the Financing Agreement between the Islamic Republic of Mauritania (the “Recipient”) and the International Development Association (the “Association”) for the above-referenced project, of even date herewith. The General Conditions, as defined in the Financing Agreement, provide that the Association may issue additional instructions regarding the withdrawal of the proceeds of Grant IDA D273-MR (“Grant”), and specify certain financial management reporting and audit requirements. This letter (“Disbursement and Financial Information Letter” or “DFIL”), as revised from time to time, constitutes such additional instructions.


I. Disbursement Arrangements, Withdrawal and Reporting of Grant Proceeds

(i) Disbursement Arrangements:

- **Instructions** (Annex 1). The table provides the disbursement methods, information on registration of authorized signatures³, 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.

(ii) Electronic Delivery. Refer to section 11.01 (b) of the General Conditions:

- The Association may permit the Recipient to electronically deliver applications (with supporting documents) through the Association’s web-based portal (https://clientconnection.worldbank.org) “Client Connection”. This option may be effected if: (a) the Recipient has designated in writing, its officials who are authorized to sign and deliver Applications and to receive Secure Identification
Credentials ("SIDC") from the Association 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". The designated officials may deliver Applications electronically by completing the Form 2380, which is accessible through "Client Connection". The Borrower may continue to exercise the option of preparing and delivering Applications in paper form. The Association reserves the right and may, in its sole discretion, temporarily or permanently disallow the electronic delivery of Applications by the Recipient. 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, 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. Each audit of the Financial Statements shall cover the period of one fiscal year of the Recipient, commencing with the fiscal year in which the first withdrawal was made. The audited Financial Statements for each such period shall be furnished to the Association not later than six (6) months after the end of such period.

III. Other Important Information

For additional information on disbursement arrangements, please refer to the Grant Handbook available on the Association’s public website 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 Loan, and retrieve related policy, financial, and procurement information. For more information about the website and registration arrangements, please contact the Association by email at clientconnection@worldbank.org.

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

Yours sincerely,

INTERNATIONAL DEVELOPMENT ASSOCIATION

By Louise J. Cord
Country Director for Mauritania
Africa Region

Attachments
1. Disbursement Guidelines for Investment Financing Project, dated February 2017
2. Form for Statement of Expenditure
Schedule 1
Disbursement Arrangements

<table>
<thead>
<tr>
<th>Grant Number</th>
<th>Country</th>
<th>Mauritania</th>
<th>Closing Date</th>
<th>23-Sep-2</th>
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<tbody>
<tr>
<td>IDA..........</td>
<td>Recipient</td>
<td>Mauritania</td>
<td>Disbursement</td>
<td>Deadline Date</td>
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<td>Name of the Project</td>
<td>Supporting Gas Project Negotiations and Enhancing Institutional Capacities Project</td>
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<td></td>
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<table>
<thead>
<tr>
<th>Disbursement Methods</th>
<th>Methods</th>
<th>Supporting Documentation</th>
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<tbody>
<tr>
<td>Direct Payment</td>
<td>Yes</td>
<td>Copy of records</td>
</tr>
<tr>
<td>Reimbursement</td>
<td>Yes</td>
<td>Statement of Expenditure (SOE) in the format provided in Attachment 2 of the DFIL</td>
</tr>
<tr>
<td>Designated Account</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>Special Commitments</td>
<td>Yes</td>
<td>Copy of Letter of Credit</td>
</tr>
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<thead>
<tr>
<th>Type</th>
<th>NA</th>
<th>Ceiling</th>
<th>NA</th>
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<tbody>
<tr>
<td>Financial Institution - Name</td>
<td>NA</td>
<td>Currency</td>
<td>NA</td>
</tr>
<tr>
<td>Frequency of Reporting Subsection 6.3 (**)</td>
<td>NA</td>
<td>Amount</td>
<td>NA</td>
</tr>
</tbody>
</table>

The minimum value of applications for Direct Payment and Special Commitment is US$ 10,000.

(i) Authorized Signatures (subsection 3.1). Applications for this Financing will be signed by the official(s) authorized to sign Applications as indicated in your letter of March 24, 2015.

Applications (subsections 3.2 - 3.3). Please provide completed and signed (a) applications for withdrawal, together with supporting documents, and (b) applications for special commitments, together with a copy of the commercial bank letter of credit, to the address indicated below:
The World Bank, Loan Department
Delta Center, 13th Floor, Menegai Road, Upper Hill
Nairobi, Kenya
Attention: Loan Operations & Trust Funds Department

Funds from the Designated Account may be transferred to Transactions Accounts to meet eligible expenditures, provided that transactions and balance in these accounts are included in all project financial reports.
All other detailed supporting documentation will be maintained by the Recipient and made available for review by the World Bank and external auditors.

** Sections and subsections relate to the "Disbursement Guidelines for Investment Project Financing", dated February 2017.
**International Bank for Reconstruction and Development**

**Statement of Expenditures**

Payment made during the period from ___________ to ___________.

The following expenses have been incurred during the reporting period (please list):

- Item No. ___________
- Item No. ___________
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