Hon. Dr. Samura M. W. Kamara  
Minister of Finance and Economic Development  
Ministry of Finance and Economic Development  
Freetown  
Republic of Sierra Leone  

Excellency:  

Re: Sierra Leone GEF Grant No. TF098957-SL (Wetlands Conservation Project)  
Additional Instructions: Disbursement  

I refer to the Letter Agreement ("Agreement") between the International Bank for Reconstruction and Development ("World Bank"), acting as an implementing agency of the Global Environment Facility ("GEF"), and the Republic of Sierra Leone (the "Recipient") for the above-referenced project, dated June 1, 2011. The Agreement provides that the World Bank may issue additional instructions regarding the withdrawal of the proceeds of Grant TF098957-SL ("Grant"). This letter ("Disbursement Letter"), as revised from time to time, constitutes the additional instructions.  

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 Grant 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 4 months after the Closing Date specified in the Grant Agreement. Any changes to this date will be notified by the World Bank.  

II. Withdrawal of Grant Proceeds  

(i) Authorized Signatures (subsection 3.1).
A letter in the Form attached (Attachment 2) 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  
Africanus House  
13A Howe Street  
Freetown, Sierra Leone  
Attention: Mr. Ishac Diwan, Country Director for Sierra Leone

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

The World Bank  
Africanus House  
13A Howe Street  
Freetown, Sierra Leone  
Attention: Financial Management & Disbursement Unit

(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 devices (“Tokens”) 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 Tokens 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 Tokens to Process Applications. By designating officials to accept Tokens 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 Devices in connection with Use of Electronic Means to Process Applications and Supporting Documentation (“Terms and Conditions of Use of Tokens”) provided in Attachment [3]; and (b) to deliver the Terms and Conditions of Use of Tokens to each such official and to cause such official to abide by those terms and conditions.

(v) Minimum Value of Applications (subsection 3.5). The Minimum Value of Applications shall be $100,000.

(vi) Advances (sections 5 and 6).

- **Type of Designated Accounts (subsection 5.3):** Segregated
- **Currency of Designated Accounts (subsection 5.4):** US Dollars
• **Financial Institution at which the Designated Accounts Will Be Opened (subsection 5.5):** a
commercial bank / financial institution acceptable to the Association.

• **Ceiling (subsection 6.1):** USD 300,000

## III. Reporting on Use of Grant 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 Accounts**

  (i) For eligible expenditures incurred from Designated Account A (Categories 2 and 3):
  - Records evidencing eligible expenditures (e.g., copies of receipts, supplier invoices and
documentary evidence of delivery of contracted goods, works or services) for payments
  for i) goods and services (other than consulting services) against contracts valued at
  USD 100,000 or more; ii) consultants’ services provided by a firm against contracts
  valued at USD 100,000 or more; and iii) consultants’ services provided by individual
  consultants against contracts valued at USD 50,000 or more.
  - List of payments against contracts that are subject to the Association’s prior review, in
    the form attached (Attachment 5); and
  - Statement of Expenditures in the form attached (Attachment 4) for all other
    expenditures/contracts.

  (ii) For eligible expenditures incurred from Designated Account B (Category 1):
  - Records evidencing eligible expenditures (e.g., copies of receipts, supplier invoices and
documentary evidence of delivery of contracted goods, works or services) for
  payments for i) goods and services (other than consulting services) against contracts valued at
  USD 100,000 or more; ii) works against contracts valued at USD 100,000 or
  more; iii) consultants’ services provided by a firm against contracts valued at USD
  100,000 or more; and iv) consultants’ services of individual consultants against
  contracts valued at USD 50,000;
  - List of payments against contracts that are subject to the Association’s prior review, in
    the form attached (Attachment 6); and
  - Statement of Expenditures in the form attached (Attachment 4) for all other
    expenditures/contracts.

- **For requests for Direct Payment:** records evidencing eligible expenditures, e.g., copies of
  receipts, supplier invoices and documentary evidence for delivery and acceptance of
  contracted goods and services.

(ii) **Frequency of Reporting Eligible Expenditures Paid from the Designated Accounts
(subsection 6.3):** monthly.

(iii) **Other Supporting Documentation Instructions:**
- Copies of bank statements of the Designated Accounts and a reconciliation statement
  should be attached to each Application for Withdrawal.
IV. Other Important Information

If you have not already done so, the Association recommends that you register as a user of the Client Connection website (http://clientconnection.worldbank.org). From this website you will be able to download Applications, monitor the near real-time status of the Financing, 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 Luis Schwarz, Senior Finance Officer at email address <loa-afr@worldbank.org> using the above reference.

Yours sincerely,

By: /s/ Vijay Pillai
Vijay Pillai
Country Manager for Sierra Leone
Africa Region

Attachments
1. World Bank Disbursement Guidelines for Projects, dated May 1, 2006
2. Form for Authorized Signatures
4. Form of “Statement of Expenditure”
5. Form of Summary Sheet for Payments Against Contracts Subject to the Association’s Prior Review
6. Form “Uses of Funds by Component Statement”

Prepared by: Luis Schwarz, CTRFC

Cleared with and cc: Marjorie Mpundu (LEGAF)
John Fraser Stewart - TTL

Cc with copies:
[DATE]
The World Bank
1818 H Street, N.W.
Washington, D.C. 20433
United States of America
Attention: Ishac Diwan, Country Director
Dear Ishac Diwan,

Re: Sierra Leone GEF Grant No. TF098957-SL (Wetlands Conservation Project)

I refer to the Grant Agreement ("Agreement") between the International Bank for Reconstruction and Development ("World Bank"), acting as an implementing agency of the Global Environment Facility ("GEF"), and the Republic of Sierra Leone (the "Recipient"), dated _______, providing the above Grant. For the purposes of Section 3.04 (b) of the Standard Conditions, as defined in the Agreement, any [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:

[Name], [position] Specimen Signature: ____________________
[Name], [position] Specimen Signature: ____________________
[Name], [position] Specimen Signature: ____________________

Yours truly,

/ signed /

_________________________________________
[Position]

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1 Instruction to the recipient when sending this letter to the World Bank: Stipulate if more than one person needs to sign Applications, and how many or which positions, and if any thresholds apply.
## Project Name: 

### Attachment 4 - Disbursement Letter

#### STATEMENT OF EXPENDITURE (SOE)

Payments made during the period from __________ To __________

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<table>
<thead>
<tr>
<th>Item No.</th>
<th>Category No.</th>
<th>Name of Supplier, Contractor, or Consultant</th>
<th>Brief Description of Goods or Services</th>
<th>Total Amount of Contract (Include all currencies)</th>
<th>Currency of Expenditure</th>
<th>Total invoice amount covered by this application (net of retention)</th>
<th>Eligible % of financing</th>
<th>Eligible amount paid (7) x (8)</th>
<th>US$ Equivalent paid from Designated Account</th>
<th>Date of Payment</th>
<th>Exchange Rate</th>
<th>Remarks</th>
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**TOTALS** $________

Supporting documents for this SOE retained at: ____________________________.
## Project Name:
Payments Made during Reporting Period
Against Contracts Subject to the Bank’s Prior Review

<table>
<thead>
<tr>
<th>Contract Number</th>
<th>Supplier</th>
<th>Contract Date</th>
<th>Contract Amount</th>
<th>Date of WB’s Non Objection to Contract</th>
<th>Amount Paid to Supplier during Period</th>
<th>WB’s Share of Amt Paid to Supplier during Period</th>
</tr>
</thead>
</table>
### TABLE B: Uses of Funds by Component Statement

**Quarter Ending (Date)**

<table>
<thead>
<tr>
<th>Components &amp; Activities</th>
<th>Planned 1</th>
<th>Actual 2</th>
<th>Variance 3 = (1-2)</th>
<th>Planned 4</th>
<th>Actual 5</th>
<th>Variance 6 = (4-5)</th>
<th>Planned 7</th>
<th>Actual 8</th>
<th>Variance 9 (7-8)</th>
<th>PAD</th>
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<tbody>
<tr>
<td>1 Strategic Planning for Wetland Conservation</td>
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<td>2 Wetland Conservation Site Planning and Management</td>
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<td>2.1 Pilot Site Management Planning and Implementation</td>
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