Honourable Kaifala Marrah  
Minister of Finance and Economic Development  
Ministry of Finance and Economic Development  
George Street, Freetown  
Sierra Leone

Re: SIERRA LEONE – Integrated Public Financial Management Reform Project  
IDA Grant Number H493-SL  
Amendment to the Financing Agreement

Honourable Minister:

We refer to the Financing Agreement (the Agreement) dated October 19, 2009 for the above-referenced Project between the Republic of Sierra Leone (the Recipient) and the International Development Association (the Association), as amended. We also refer to your letter dated March 13, 2014 requesting for amendments to the Financing Agreement.

We are pleased to inform you that the World Bank hereby agrees to your request and proposes to amend the Agreement as follows:

1. The table under Section IV.A.2 of Schedule 2 to the Agreement is amended to read as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount of the Financing Allocated (expressed in SDR)</th>
<th>Percentage of Expenditures to be Financed (inclusive of Taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Goods, consultants’ services (excluding services provided under Part 3.5 of the Project); Training, Study Tours and Workshops, and Operating Costs</td>
<td>2,565,000</td>
<td>Such percentage as shall be specified in the Annual Work Plan and Budget for the respective Fiscal Year</td>
</tr>
<tr>
<td>(2) Civil service staff salaries under Part 3.4 of the Project</td>
<td>-</td>
<td>Such percentage as shall be specified in the Annual Work Plan and Budget for the respective Fiscal Year</td>
</tr>
<tr>
<td>(3) Consultants’ services under Part 3.5 of the Project</td>
<td>35,000</td>
<td>Such percentage as shall be specified in the Annual Work Plan and Budget for the respective Fiscal Year</td>
</tr>
<tr>
<td>(4) Sub-grants</td>
<td>100,000</td>
<td>Such percentage as shall</td>
</tr>
</tbody>
</table>
be specified in the Annual Work Plan and Budget for the respective Fiscal Year

| Total Amount | 2,700,000 |

2. Section IV.B.2 of Schedule 2 to the Agreement is amended to read as follows:

2. “The Closing Date is July 31, 2014.”

All other provisions of the Agreement, except as herein amended, shall remain in full force and effect.

Please confirm your agreement with the foregoing amendments to the Agreement, on behalf of the Recipient, by countersigning and dating the two original copies of this letter and returning one countersigned and dated original to us. Upon receipt by the World Bank of the copy of this letter of amendment countersigned and dated by you, this letter of amendment will become effective as of the date of the countersignature.

Sincerely,

INTERNATIONAL DEVELOPMENT ASSOCIATION

Yusupha B. Crookes
Country Director for Sierra Leone
Africa Region

AGREED:
REPUBLIC OF SIERRA LEONE

By:

Name: [Signature]
Title: [Signature]
Date: [Signature]