H.E. Hadizatou Rosine Coulibaly Sori  
Minister of Economy, Finance and Development  
Ministry of Economy, Finance and Development  
Ouagadougou, Burkina Faso

Re: Burkina Faso: Emergency Recurrent Cost Financing Project  
Grant Number D411-BF  
Additional Instructions: Disbursement and Financial Information Letter

Excellency:

I refer to the Financing Agreement between Burkina Faso (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 Financing amounts from the Financing 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.

I. Disbursement Arrangements, Withdrawal of Financing Funds, and Reporting of Uses of Financing Funds.


(i) Disbursement Arrangements

- **General Provisions** (Schedule 1). The table in Schedule 1 sets out the disbursement methods which may be used by the Recipient, 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, must be made only through Direct Payment and/or Special Commitment disbursement methods.

(ii) Electronic Delivery. Section 11.01 (c) 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 the officials designated in writing by the Recipient who are authorized to sign and deliver Applications 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”. 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 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 must prepare and furnish to the Association not later than forty-five (45) days after the end of each calendar semester, interim unaudited financial reports (“IFR”) for the Project covering the semester.

(ii) Audits. Each audit of the Financial Statements must 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 must be furnished to the Association not later than six (6) months after the end of such period.

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 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 askloans@worldbank.org.

Yours sincerely,

Cheick F. Kante
Country Manager
Africa Region

Attachments

1-3. Statements of Expenditure (SOE)
With copies: Minister of Economy Finance and Development
Ministry of Economy Finance and Development
03 B.P. 7050
Ouagadougou, Burkina Faso

Projet de Gouvernance Economique et de Participation Citoyenne (PGEPC)
Ouaga 2000, 18 BP 131
Ouagadougou 18,
Burkina Faso
# Schedule 1: Disbursement Provisions

<table>
<thead>
<tr>
<th>Grant Number</th>
<th>Country</th>
<th>Recipient</th>
<th>Name of the Project</th>
<th>Closing Date</th>
<th>Disbursement Deadline Date</th>
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</table>

**Disbursement Methods and Supporting Documentation**

<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>
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<tr>
<td>Reimbursement</td>
<td>Yes</td>
<td>Statement of Expenditure (SOE)</td>
</tr>
<tr>
<td>Advance</td>
<td>Yes</td>
<td>Statement of Expenditure (SOE)</td>
</tr>
<tr>
<td>Special Commitments</td>
<td>Yes</td>
<td>Copy of Letter of Credit</td>
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</table>

**Designated Account (Section 5 and 6)**

- **Type**: segregated
- **Ceiling**: Fixed
- **Currency**: CFAF

**Financial Institution - Name**

- BCEAO to feed accounts at National Treasury (component 1) and a commercial Bank acceptable to the Institution (components 3 and 4).

**Frequency of Reporting**

- Subsection 6.3 (**
- Monthly

**Amount**: CFAF 20,800 million equivalent to USD 36,000,000

The minimum value of applications for reimbursements and replenishments is the equivalent of 20% of the Advance to be recovered.

Please note the Special Provision that 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, must be made only through Direct Payment and/or Special Commitment disbursement methods.

**Sections and subsections relate to the "Disbursement Guidelines for Investment Project", dated February 2017."
Nom du Project :
STATEMENT OF EXPENDITURE (SOE)

Paiements effectués durant la période du: au

Date: ______________________

Demande No: ______________________

Credit/Don IDA No: ______________________

<table>
<thead>
<tr>
<th>No</th>
<th>Nom du fournisseur, entrepreneur ou consultant</th>
<th>Numéro et date du contrat ou du bon de commande</th>
<th>Brève Description des biens et services</th>
<th>Montant total du marché (Montant et devise)</th>
<th>Montant total des factures couvertes par la demande</th>
<th>% eligible</th>
<th>Montant eligible (5x6)</th>
<th>Montant payé du Compte désigné (le cas échéant)</th>
<th>Date de règlement</th>
<th>Remarques</th>
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Attachment 1
Nom du Project :
STATEMENT OF EXPENDITURE (SOE)

Date:

Demande No:

Credit/Don IDA No:

<table>
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<tr>
<th>No</th>
<th>Ministère/Département</th>
<th>Brève Description des services</th>
<th>Numéro et date de l'ordre de paiement</th>
<th>Montant total de l'ordre de paiement</th>
<th>N° ligne budgétaire</th>
<th>% eligile</th>
<th>Montant éligible $(5)(6)</th>
<th>Date de règlement</th>
<th>Remarques</th>
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Nous, soussignés, certifions que les montants ci-dessus ont été dépensés au titre de la catégorie 1 du tableau des dépenses éligibles, Annexe XXX et section XXX de l’Accord de Financement xx et que ces dépenses ont été engagées conformément aux termes de ce dit accord et selon la condition de retrait de fonds spécifiée à la section XXX. En particulier, nous certifions que pour chaque dépense engagée au titre de la catégorie 1, les pièces justificatives y afférentes ont fait l’objet d’un contrôle conformément aux dispositions de la Section XXX de l’Annexe 2 de l’Accord de Don.

Coordonnateur PGEP/C
RAF PGEP/C
IGF
Nom du Project:
STATEMENT OF EXPENDITURE (SOE)

Paiements effectués durant la période du: au

Date:

Demande No: 
Credit/Don IDA No: 

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<th>Nombre de personnes</th>
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<th>Montant total de l'ordre de paiement</th>
<th>N° ligne budgétaire</th>
<th>% eligible</th>
<th>Montant éligible (9)(6)</th>
<th>Date de règlement</th>
<th>Remarques</th>
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Coordinateur PGEPC
RAF PGEPC
IGF