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

Re: Burkina Faso: Strengthening Climate Resilience Project
Grant Number D374-BF
Additional Instructions: Disbursement and Financial Information Letter

Excellency:

I refer to the Financing Agreement between the 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 Grant amounts from the Grant 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 Grant Funds, and Reporting of Uses of Grant 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, and conditions, 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 quarter, interim unaudited financial reports (“IFR”) for the Project covering the quarter.

(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 Grant, 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 Issa Thiam, Finance Officer at ithiam@worldbank.org, with copy to Felix Lawson, Finance Analyst at llawson1@worldbank.org using the above reference.

Yours sincerely,

Cheick F. Kante
Country Manager for Burkina Faso
Africa Region
Attachments

1. Statement of Expenditure (SOE)

With copies: Ministère de l'Economie, des finances et du Développement
03 BP 7050
Ouagadougou 03
Burkina Faso

Ministère des Transports de la Mobilité Urbaine et de la Sécurité Routière
Avenue de l'Indépendance Immeuble du 15 Octobre
Ouagadougou
Kadiogo
Burkina Faso
<table>
<thead>
<tr>
<th>Grant Number</th>
<th>Country</th>
<th>Burkina Faso</th>
<th>Closing Date</th>
<th>Recipient</th>
<th>Burkina Faso</th>
<th>Disbursement Provision Section [III.B.2.] of Schedule [2] to the Financing Agreement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of the Project</td>
<td>Strengthening Climate Resilience Project</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>[Four months after] the closing date.</td>
</tr>
</tbody>
</table>

### Disbursement Methods

<table>
<thead>
<tr>
<th>Methods</th>
<th>Supporting Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Payment</td>
<td>Yes</td>
</tr>
<tr>
<td>Reimbursement</td>
<td>Yes</td>
</tr>
<tr>
<td>Designated Account</td>
<td>Yes</td>
</tr>
<tr>
<td>Special Commitments</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type</th>
<th>Segregated</th>
<th>Ceiling</th>
<th>Fixed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Institution - Name</td>
<td>BCEAO - BF</td>
<td>Currency</td>
<td>XOF</td>
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</tbody>
</table>

| Frequency of Reporting Subsection 6.3 (**) | Monthly | Amount | 300,000,000 |

The minimum value of applications for Direct Payment and Special Commitment is 20% of the ceiling of the Designated Account. The minimum value of applications is not applicable for special commitment, direct payment, and reimbursement under the special provisions in the paragraph I(i) of this DFIL.

Applications for this Financing will be signed by the official(s) authorized to sign Applications as indicated in your letter of May 2, 2017 and signed by H.E. Hadizatou Rosine Coulibaly Sori, Ministre de l’Economie, des Finances et Développement.

### Special Provisions

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.

1. Disbursements under Category 3 of Section III.A of Schedule 2 of the Financing Agreement (Part 5 of the Financing Agreement - Contingent Emergency Response Component (CERC)) will be subject to the conditions precedent to accessing the CERC funds, namely that the Recipient has
provided, and the Bank has accepted, evidence of the occurrence of an eligible crisis or emergency and the Recipient has prepared and adopted/adhered to the CERC Operations Manual. Disbursements under this component will follow procedures described in the CERC Manual including supporting documentation, provided that this disbursement letter will first need to be amended and reinstated at a later date to reflect those specific arrangements.

In order to provide necessary liquidity for fast response, the ceiling of the Advance under the CERC could be up to 100% of the amount allocated to the CERC category.

2. 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.**
Attachment 1 – Statement of Expenditures

<table>
<thead>
<tr>
<th>Item</th>
<th>Supplier’s Name</th>
<th>Brief Description of the Expenditure</th>
<th>Prior Monthly Contract (OS or MO)</th>
<th>Contract amount (in thousand US$)</th>
<th>Contract currency</th>
<th>Exchange rate</th>
<th>Date of payment</th>
<th>Total amount</th>
<th>% Received by the Bank</th>
<th>Exchange rate</th>
<th>Date of Enforcement</th>
<th>Amounts transferred from the Designated Account (ECU)</th>
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Supporting documents for the OS are retained at

[Grant Section]

A separate form should be used for each category.