H.E. Dr. Boubou Cissé  
Minister of Economy and Finance  
Ministry of Economy and Finance  
Bamako, Mali

Excellency:

Re: IDA Financing Number IDA H835-ML  
Emergency Safety Nets Project  
First Restatement of the Disbursement letter dated May 27, 2013  
Additional Instructions: Disbursement

I refer to the Financing Agreement between the Republic of Mali ("Recipient") and the International Development Association (the "World Bank"), of even date herewith for the above-referenced project ("the Agreement"). The Agreement provides that the World Bank may issue additional instructions regarding the withdrawal of the proceeds of Financing H835-ML ("Financing"). This letter ("Disbursement Letter"), as revised from time to time, constitutes the additional instructions.

This Disbursement Letter is a First Restatement of the Disbursement Letter dated May 27, 2013 for the above referenced project to reflect a revised ceiling for designated account. All other provisions and attachments of the Disbursement letter dated April 18, 2011, except as amended, shall remain in force and effect.

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 Financing 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 Financing:

- Reimbursement
- Advances
- Direct Payment
- Special Commitment

(ii) Disbursement Deadline Date (subsection 3.7). The Disbursement Deadline Date is four 4 months after the Closing Date specified in the Financing Agreement. Any changes to this date will be notified by the World Bank.
(iii) Disbursement Conditions (subsection 3.8). Please refer to the Disbursement Condition reflected in Schedule 2, Section IV B.

II. Withdrawal of Financing Proceeds

(i) Authorized Signatures (subsection 3.1).
A letter in the Form attached (Attachment 2) should be furnished to the World Bank at the address indicated below providing the name(s) and specimen signature(s) of the official(s) authorized to sign Applications:

The World Bank, 
Resident Mission 
Bamako, Mali 
Attention: Mr. Paul Noumba Um, Country Director

(ii) 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 
Resident Mission 
Nairobi, Kenya 
Attention: Loan Department Financial Management & Disbursement Unit

(iii) Electronic Delivery (subsection 3.4) The Association may permit the Recipient to electronically deliver to the Association Applications (with supporting documents) through the Association’s Client Connection, web-based portal. The option to deliver Applications to the Association 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 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. If the Association agrees, the Association 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 Association 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
(v) *Minimum Value of Applications (subsection 3.5).* The Minimum Value of all Applications except for replenishment applications should be 10% of the advance in the Designated Account.

(vi) *Advances (sections 5 and 6).*

- **Type of Designated Account (subsection 5.3):** Segregated
- **Currency of Designated Account (subsection 5.4):** CFAF
- **Financial Institution at which the Designated Account will be opened (subsection 5.5):** Banque Internationale pour le Mali, Bamako, Mali
- **Ceiling (subsection 6.1):** CFAF 3,400,000,000

III. Reporting on Use of Financing 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 Account:**
  - Records evidencing eligible expenditures (e.g., copies of receipts, supplier invoices) for payments against all contracts.
  - Statement of Expenditure in the form attached (Attachment 4) for all expenditures except for payment agents.
  - Statement of Expenditures for payments made under contracts with payment agents (Attachment 5).

- **For requests for Direct Payment (to be made only under exceptional basis):**
  - records evidencing eligible expenditures, e.g., copies of receipts, supplier invoices and documentary evidence of delivery and the Recipient’s acceptance of contracted goods or services.
- **For requests for Special commitments:**
  - Letter of credit
  - Copy of the contract

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

(iii) **Other Supporting Documentation Instructions**

Copies of the bank statements of all Designated Accounts and a reconciliation statement for all Designated Accounts should be submitted with each Application for withdrawal for replenishment of the Designated Accounts.
IV. Other Important Information


From the Client Connection 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.

If you have any queries in relation to the above, please contact Faly Diallo, Finance Officer, at service account email address ‘LOA-afr@worldbank.org’ using the above reference.

Yours sincerely,

[Signature]

Mr. Paul Noumba Um
Country Director for Mali
Africa Region