H.E. Amadou Ba  
Minister of Economy, Finance and Planning  
Ministry of Economy, Finance and Planning  
Dakar, Senegal

Re: Republic of Senegal: Credit No. 6320-SN  
Senegal Investing in the Early years for Human Development Project  
Additional Instructions: Disbursement and Financial Information Letter

Excellency:

I refer to the Financing Agreement between the Republic of Senegal (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 Credit amounts from the Credit 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 Credit Funds, and Reporting of Uses of Credit 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.
(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. 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] [Credit], 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 Faly Diallo, Finance Officer at fdiallo1@worldbank.org, with copy to Cedric Cubahiro, Finance Analyst at ccubahiro@worldbank.org using the above reference.

Very truly yours,

INTERNATIONAL DEVELOPMENT ASSOCIATION

By

Louise Cord
Country Director for Senegal
Africa Region

Attachments
1) Disbursement Guidelines for Investment Financing Project, dated February 2017
2) Form of Statement of Expenditures
3) Form of Customized SOE for PBF Grants

With copies: Ministère de la Bonne Gouvernance et de la Protection de l'Enfance
Deux voies Liberté 6
Dakar, Sénégal

Cellule de Lutte contre la Malnutrition
Rue 7, Point E
BP 450001
Dakar, Senegal
### Schedule 1: Disbursement Provisions

<table>
<thead>
<tr>
<th>Credit Number</th>
<th>Country</th>
<th>Recipient</th>
<th>Closing Date</th>
<th>Disbursement Deadline Date</th>
<th>Subsection</th>
</tr>
</thead>
<tbody>
<tr>
<td>6320-SN</td>
<td>SENEGAL</td>
<td>SENEGAL</td>
<td>June 30, 2024</td>
<td>Four months after the closing date.</td>
<td>3.7 **</td>
</tr>
</tbody>
</table>

#### Disbursement Methods

<table>
<thead>
<tr>
<th>Section 2 (**)</th>
<th>Methods</th>
<th>Supporting Documentation Subsections 4.3 and 4.4 (**)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Payment</td>
<td>Yes</td>
<td>Copy of records</td>
</tr>
<tr>
<td>Reimbursement</td>
<td>Yes</td>
<td>Customized SOE for Eligible Expenditures under Category 4 Statement of Expenditure (SOE) in the format provided in Attachment 2 of the DFIL for all other Eligible Expenditures</td>
</tr>
<tr>
<td>Designated Account</td>
<td>Yes</td>
<td>Customized SOE for Eligible Expenditures under Category 4 Statement of Expenditure (SOE) in the format provided in Attachment 2 of the DFIL for all other Eligible Expenditures</td>
</tr>
<tr>
<td>Special Commitments</td>
<td>Yes</td>
<td>Copy of Letter of Credit</td>
</tr>
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</table>

#### Type

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<thead>
<tr>
<th>Financial Institution - Name</th>
<th>Ceiling</th>
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<tr>
<td>DA.A: United Bank of Africa (UBA)</td>
<td>Segregated: 02 Segregated Designated Accounts DA.A will finance Eligible Expenditures under Category 1 of Section III.A of the Schedule 2 of the Financing Agreement</td>
</tr>
<tr>
<td>DA.B: United Bank of Africa (UBA)</td>
<td>Segregated: 02 Segregated Designated Accounts DA.B will finance Eligible Expenditure under all other categories of Section III.A of the Schedule 2 of the Financing Agreement</td>
</tr>
<tr>
<td>Currency</td>
<td>Amount</td>
</tr>
<tr>
<td>DA.A: XOF</td>
<td>DA.A: 1.3 billion</td>
</tr>
<tr>
<td>DA.B: XOF</td>
<td>DA.B: 1.3 billion</td>
</tr>
</tbody>
</table>

The minimum value of applications for Direct Payment and Special Commitment is 20% of the ceiling of the Designated Account.

(i) **Authorized Signatures (subsection 3.1).**

Applications for this Financing will be signed by the official(s) authorized to sign Applications as indicated in your letter of January 21, 2015. The letter dated January 21, 2015 and signed by Amadou Ba, Minister of Economy, Finance and Planning.
(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,
Loan Operations and Trust Funds Department
Delta Center, 13th Floor,
Menengai Road, Upper Hill,
Nairobi, Kenya.

**Sections and subsections relate to the "Disbursement Guidelines for Investment Project Financing", dated February 2017."
Attachment 2 — Form Statement of Expenditures

**IBRD: International Bank for Reconstruction and Development**

**Statement of Expenditures**

Payment made during the period from [__] to [__]

The following expenditures have been incurred during the retroactive financing period (please tick) [ ]

The following expenditures have been incurred before the closing date of the loan/credit/grant (please tick) [ ]

<table>
<thead>
<tr>
<th>Item No</th>
<th>Supplier's Name</th>
<th>Brief Description of the expenditure</th>
<th>Prior Review Contract? (YES or NO)</th>
<th>Contract # (Client Connection # for Prior Review contracts)</th>
<th>Contract currency and amount (original + amendment)</th>
<th>Invoice number</th>
<th>Date of payment</th>
<th>Total amount of invoice covered by Application (net of retention)</th>
<th>% Financed by the Bank</th>
<th>Eligible Amount</th>
<th>Exchange rate</th>
<th>Date of Withdrawal from the Designated Account</th>
<th>Amount Withdrawn from the Designated Account (Col 9 X 10)</th>
<th>Col 11/12</th>
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Supporting documents for this SOE are retained at [__] (insert location)

A separate form should be used for each category

Total: [0.00]
We, ____________________, the undersigned, certify that the above information has been verified in accordance with the Performance Based Manual and that the Unit Costs have been calculated in accordance with the Performance Based Manual as set out in Section I.B.F of Schedule 2 of the Financing Agreement.