Minister of Finance  
Ministry of Finance  
Private Bag  
Apia  
Independent State of Samoa

Dear Minister:

_IDA Grant Number D623-WS_  
(Samoa COVID-19 Emergency Response Project)  
Additional Instructions: Disbursement and Financial Information Letter

I refer to the Financing Agreement between the Independent State of Samoa (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 IDA Grant No. D623-WS (“Financing”), 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, 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 (including UN Commitments) disbursement methods.
(ii) Electronic Delivery. Section 11.01 (c) of the General Conditions.

The Recipient will deliver Withdrawal Applications (with supporting documents) electronically through the Association’s web-based portal “Client Connection” at https://clientconnection.worldbank.org. This option will be effected after the officials designated in writing by the Recipient who are authorized to sign and deliver Withdrawal Applications have registered as users of “Client Connection”. The designated officials will 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 exercise the option of preparing and delivering Withdrawal Applications in paper form on exceptional cases (including those where the Borrower encounters legal limitations), and which were previously agreed with the Association. 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 sixty (60) 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. The audited Financial Statements for each such period must be furnished to the Association not later than nine (9) 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, or if you have any queries in relation to the above, please contact the Association by email at AskLoans@WorldBank.org using the above reference.

Sincerely,

Michel Kerf
Country Director
Papua New Guinea & Pacific Islands
East Asia and Pacific Region
Attachments
1. Statement of Expenditure (SOE)
2. Form of Authorized Signatory Letter

With copies: Mr. Leasiosio Oscar Malielegaoi
Chief Executive Officer
Ministry of Finance
Level 6, Central Bank Building
Apia
Samoa
Oscar.Malielegaoi@mof.gov.ws

Mr. Leausa Toleafoa Dr. Take Naseri
Chief Executive Officer
Ministry of Health
Private Mail Bag
Apia
Samoa
ceo@health.gov.ws
## Schedule 1: Disbursement Provisions

<table>
<thead>
<tr>
<th>IDA Grant Number</th>
<th>D623-WS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Country</strong></td>
<td>Independent State of Samoa</td>
</tr>
<tr>
<td><strong>Recipient</strong></td>
<td>Ministry of Finance</td>
</tr>
<tr>
<td><strong>Name of the Project</strong></td>
<td>Samoa COVID-19 Emergency Response Project</td>
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<tr>
<td><strong>Closing Date</strong></td>
<td>Section III.B.2 of Schedule 2 to the Financing Agreement.</td>
</tr>
<tr>
<td><strong>Disbursement Deadline Date</strong></td>
<td>Four (4) months after the closing date.</td>
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### Disbursement Methods and Supporting Documentation

<table>
<thead>
<tr>
<th>Disbursement Methods</th>
<th>Methods</th>
<th>Supporting Documentation</th>
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</thead>
<tbody>
<tr>
<td><strong>Section 2 (</strong>)**</td>
<td></td>
<td><strong>Subsections 4.3 and 4.4 (</strong>)**</td>
</tr>
<tr>
<td>Direct Payment</td>
<td>Yes</td>
<td>Copy of records</td>
</tr>
<tr>
<td>Reimbursement</td>
<td>Yes</td>
<td>Statement of Expenditures (Attachment 1)</td>
</tr>
<tr>
<td>Advance</td>
<td>Yes</td>
<td>Statement of Expenditures (Attachment 1)</td>
</tr>
<tr>
<td>Special Commitments</td>
<td>Yes</td>
<td>Copy of Letter of Credit</td>
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<td>(including UN commitments)</td>
<td></td>
<td></td>
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</table>

### Designated Account (Sections 5 and 6 **)

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<tr>
<th><strong>Type</strong></th>
<th>Segregated; one (1) segregated designated accounts will be used for the Project.</th>
</tr>
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<tbody>
<tr>
<td><strong>Ceiling</strong></td>
<td>Fixed</td>
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<tr>
<td><strong>Currency</strong></td>
<td>USD</td>
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<td><strong>Amount</strong></td>
<td>500,000</td>
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### Minimum Value of Applications (subsection 3.5)

The minimum value of applications for Reimbursement, Direct Payment and Special Commitment (including UN commitments) is USD50,000 equivalent.

**Authorized Signatures (Subsection 3.1 and 3.2 **)

The form for Authorized Signatories Letter is provided in Attachment 2 of this letter.

Please send the Authorized Signatory Letter to the address indicated below:

The World Bank  
Level 19, 14 Martin Place
Withdrawal and Documentation Applications (Subsection 3.3 and 3.4 **)

Withdrawal Applications (WA) and supporting documentation are to be sent electronically via the Association’s secured website Client Connection. For WAs in paper form, together with supporting documents, please submit to the address indicated below:

The World Bank
26th Floor, One Global Place
5th Avenue cor 25th Street, Bonifacio Global City
Taguig City, Philippines 1634

Attention: Loan Department

Other Disbursement Instructions

1. Payments against contracts to be entered between the Recipient and the UN agency under the Project may be made through the UN Commitment disbursement mechanism, or other disbursement methods stipulated in such contracts. UN commitments are issued by the Association at the request of the Recipient and subsequent payments and documentation of expenditures by the Association are based on the agreement between the Recipient and UN agency, and the UN commitment letter.

** Sections and subsections relate to the “Disbursement Guidelines for Investment Project Financing”, dated February 2017.
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 during before the closing date of the credit (please tick).

<table>
<thead>
<tr>
<th>Item No</th>
<th>Service provider / Supplier / Payee'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 Association</th>
<th>Expenditure Amount Eligible for Financing</th>
<th>Amount claimed</th>
<th>Amount paid from Designated Account (which should be equal to #11)</th>
<th>Remarks</th>
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Supporting documents for this SOE retained at: (insert location)

Prepared by: ___________________________  Authorized Representative: ___________________________

*A separate form should be used for each category

Attachment 1 - Statement of Expenditures
The World Bank
Level 19, 14 Martin Place
CML Building
Sydney NSW 2000
Australia

Attention: Country Director

Re: IDA Grant No. D623-WS
(Samoa COVID-19 Emergency Response Project)

I refer to the Financing Agreement (“Agreement”) between the Independent State of
Samoa (the “Recipient”) and the International Development Association (the “Association”),
dated ______, providing the above Financing. For the purposes of Section 2.03 of the General
Conditions as defined in the Agreement, any 1[one] of the persons whose authenticated
specimen signatures appear below is authorized on behalf of the Recipient to sign applications
for withdrawal and applications for a special commitment under this Financing.

For the purpose of delivering Applications to the Association, 2[each] of the persons
whose authenticated specimen signatures appears below is authorized on behalf of the
Recipient, acting 3[individually] 4[jointly], to deliver Applications, and evidence in support
thereof on the terms and conditions specified by the Association.

5[This confirms that the Recipient is authorizing such persons to accept Secure
Identification Credentials (SIDC) and to deliver the Applications and supporting documents to

1 Instruction to the Recipient: Stipulate if more than one person needs to sign Applications, and how many or which
positions, and if any thresholds apply. Please delete this footnote in final letter that is sent to the Association.

2 Instruction to the Recipient: Stipulate if more than one person needs to jointly sign Applications, if so, please indicate the actual number. Please delete this footnote in final letter that is sent to the Association.

3 Instruction to the Recipient: Use this bracket if any one of the authorized persons may sign; if this is not
applicable, please delete. Please delete this footnote in final letter that is sent to the Association.

4 Instruction to the Recipient: Use this bracket only if several individuals must jointly sign each Application; if this
is not applicable, please delete. Please delete this footnote in final letter that is sent to the Association.

5 Instruction to the Recipient: Add this paragraph if the Recipient wishes to authorize the listed persons to accept
Secure Identification Credentials and to deliver Applications by electronic means; if this is not applicable, please
delete the paragraph. Please delete this footnote in final letter that is sent to the Association.
the Association by electronic means. In full recognition that the Association shall rely upon such representations and warranties, including without limitation, the representations and warranties contained in the Terms and Conditions of Use of Secure Identification Credentials in connection with Use of Electronic Means to Process Applications and Supporting Documentation ("Terms and Conditions of Use of SIDC"), the Recipient represents and warrants to the Association that it will cause such persons to abide by those terms and conditions.

This Authorization replaces and supersedes any Authorization currently in the Association records with respect to this Agreement.

[Name], [position] Specimen Signature: ____________________

[Name], [position] Specimen Signature: ____________________

[Name], [position] Specimen Signature: ____________________

Yours truly,

/ signed /

/ signed /