H.E. Romuald Wadagni
Minister of Economy and Finance
Ministry of Economy and Finance
Cotonou
Republic of Benin

Re: Republic of Benin
Credit Number 6640-BJ and Grant Number D632-BJ
Benin Covid-19 Preparedness and Response Project
Additional Instructions: Disbursement and Financial Information Letter

Excellency:

I refer to the Financing Agreement between Republic of Benin (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 the Credit and Grant amounts from the Credit and Grant Accounts 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 and Grant Funds, and Reporting of Uses of Credit and Grant Funds.

The Disbursement Guidelines for Investment Project Financing, dated February 2017 ("Disbursement Guidelines") are available in the Association’s public website at https://www.worldbank.org and its secure website “Client Connection” at https://clientconnection.worldbank.org. The Disbursement Guidelines are an integral part of the DFIL, and the manner in which the provisions in the guidelines apply to the Credit and the Grant is specified below.

(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 Recipient shall deliver Withdrawal Applications (with supporting documents) electronically through the Association’s web-based portal (https://clientconnection.worldbank.org) “Client Connection”. 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 shall deliver Withdrawal 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 Withdrawal 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 Recipient encounters legal limitations), and which were previously agreed with the Association. By designating officials to use SIDC, 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 Withdrawal 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 Withdrawal Applications, monitor the near real-time status of the Credit and the Grant, 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.

Yours sincerely,

Atou Seck
Country Manager for Benin
Africa Region

Attachments
1. Statement of Expenditure (SOE)
## Schedule 1: Disbursement Provisions

### Basic Information

<table>
<thead>
<tr>
<th>Credit Number</th>
<th>Grant Numbers</th>
<th>Country</th>
<th>Recipient</th>
<th>Closing Date</th>
<th>Disbursement Deadline Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>6640-BJ</td>
<td>D632-BJ</td>
<td>Republic of Benin</td>
<td>Republic of Benin</td>
<td>Section III.B.2. of Schedule 2 of the Financing Agreement.</td>
<td>Four months after the closing date.</td>
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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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</thead>
<tbody>
<tr>
<td>Direct Payment</td>
<td>Yes</td>
<td>Copy of records</td>
</tr>
<tr>
<td>Reimbursement</td>
<td>Yes</td>
<td>Statement of Expenditure (SOE) in the format provided in Attachment 1 of this DFIL for all Eligible Expenditures</td>
</tr>
<tr>
<td>Designated Account</td>
<td>Yes</td>
<td>Statement of Expenditure (SOE) in the format provided in Attachment 1 of this DFIL for all Eligible Expenditures</td>
</tr>
<tr>
<td>Special Commitments</td>
<td>Yes</td>
<td>Copy of Letter of Credit</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Type</th>
<th>Segregated</th>
<th>Ceiling</th>
<th>Fixed</th>
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<tbody>
<tr>
<td>Financial Institution – Name</td>
<td>BCEAO</td>
<td><strong>Currency</strong></td>
<td>CFAF</td>
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<tr>
<td>Frequency of Reporting Subsection 6.3 (***)</td>
<td>Monthly</td>
<td><strong>Amount</strong></td>
<td>CFAF 1 billion</td>
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</table>

### Minimum Value of Applications (subsection 3.5)

The minimum value of applications for Reimbursement, Direct Payment and Special Commitment Issuance is equivalent to CFAF 100 million. Payments against contracts subject to the Special Provision under Paragraph I(i) of the DFIL are not subject to the above Minimum Value of Application irrespective of the payment amount.

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

The form for Authorized Signatories Letter is provided in Attachment 1 of this letter

### Withdrawal and Documentation Applications (Subsection 3.3 and 3.4 ***)

(i) **Authorized Signatures (subsection 3.1).** Applications for this Financing will be signed by the official(s) authorized to sign Applications for the Republic of Benin.

(ii) **Applications (subsections 3.2 - 3.3).** All Withdrawal Applications and their supporting documentation shall be electronically submitted via the Association’s web-based Portal “Client Connection”.

### Additional Instructions

No withdrawal shall be made under the IDA Credit until the financing proceeds of the IDA Grant have been fully disbursed.

**Sections and subsections relate to the “Disbursement Guidelines for Investment Project Financing”, dated February 2017.**
**Attachment 1 – Statement of Expenditures format**

**IDA – International Development Association**

**Statement of Expenditures**

<table>
<thead>
<tr>
<th>Item No</th>
<th>Supplier's Name</th>
<th>Brief Description of the Expenditure</th>
<th>Prior Review (Contract)</th>
<th>Contract #</th>
<th>Contract Currencies and Amount</th>
<th>Invoice Number</th>
<th>Date of Payment</th>
<th>Total Amount of Invoice Covered by Application (Net of Retention)</th>
<th>% Financed from the Bank (Col 9 x 10)</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 11/12)</th>
<th>Financier</th>
<th>Loan/Credit/Grant #</th>
<th>Application #</th>
<th>Category #</th>
<th>Page #</th>
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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>Supp. Item</th>
<th>Brief Description</th>
<th>Prior Review (Contract)</th>
<th>Contract #</th>
<th>Contract Currencies and Amount</th>
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<th>Amount Withdrawn from the Designated Account (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.