H.E. Sani Yaya
Minister of Economy and Finance
Ministry of Economy and Finance
Lome
Togolese Republic

EITI Grant No TF0A6686
Togolese Republic: Extractive Industries Transparency Initiative
Implementation Support Project
Additional Instructions: Disbursement and Financial Information Letter (DFIL)

Dear Sir:

I refer to the Grant Agreement between the Togolese Republic (the “Recipient”) and the International Bank for the Reconstruction and Development and the International Development Association (collectively “Bank”) acting as administrator of grant funds provided by Australia, Belgium, Canada, the European Union represented by the European Commission, Finland, Germany, the Netherlands, Norway, Switzerland, the United Kingdom for the above-referenced project, dated herewith in. The Standard Conditions, as defined in the Grant Agreement, provide that the Bank may issue additional instructions regarding the withdrawal of the proceeds of Grant TF0A6686 ("Grant") and specify certain financial management reporting and audit requirements. This letter ("Disbursement and Financial Information Letter" or "DFIL"), as revised from time to time, constitutes such additional instructions.


I. Disbursement Arrangements, Withdrawal and Reporting of Grant Proceeds

(i) Disbursement Arrangements:

- **Instructions** (Schedule 1). The table provides the disbursement methods, 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.
- **Minimum Value of Applications (subsection 3.5).** The Minimum Value of Applications for Reimbursement, Direct Payment and Special Commitment is twenty percent of the Designated Account Ceiling.
- **Disbursement Deadline Date, DDD (subsection 3.7).** The DDD is four (4) months after the Closing Date. Any changes to this date will be notified by the Bank.
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

- The Bank may permit the Recipient to electronically deliver applications (with supporting documents) through the Bank’s web-based portal (https://clientconnection.worldbank.org) “Client Connection”. This option may be effected if: (a) the Recipient has designated in writing, its officials who are authorized to sign and deliver Applications and to receive Secure Identification Credentials (“SIDC”) from the Bank 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”. The designated officials may deliver Applications electronically by completing the Form 2380, which is accessible through “Client Connection”. The Recipient may continue to exercise the option of preparing and delivering Applications in paper form. The Bank 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 Bank’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 shall prepare and furnish to the Bank 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 shall 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 shall be furnished to the Bank not later than six (6) months after the end of such period.

III. Other Important Information

For additional information on disbursement arrangements, please refer to the Loan Handbook available on the Bank’s public website and “Client Connection”. The Bank 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 Loan, and retrieve related policy, financial, and procurement information. For more information about the website and registration arrangements, please contact the Bank 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 Michel De Marigny, Finance Analyst, at mdemarigny@worldbank.org using the above reference.

Yours sincerely,

[Signature]

Pierre Baporte
Country Director for Togo
Africa Region

Attachments
1. Form of Authorized Signatory Letter
2. Statement of Expenditure (SOE)
3. Form for Prior Review Contracts

Cc with copies: Minister of Economy and Finance
Ministry of Economy and Finance
Lomé
Togolese Republic
Schedule 1
Disbursement Arrangements

<table>
<thead>
<tr>
<th>TF number</th>
<th>Country</th>
<th>Republic of Togo</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Borrower</td>
<td>Republic of Togo</td>
</tr>
<tr>
<td></td>
<td>Name of the Project</td>
<td>Extractive Industries Transparency Initiative Implementation Support Project</td>
</tr>
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</table>

Disbursement Methods and Minimum Size of Withdrawal Applications

<table>
<thead>
<tr>
<th>Disbursement Methods</th>
<th>Methods Available</th>
<th>Supporting Documentation</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>Statement of Expenditures as provided in Attachment 2</td>
</tr>
<tr>
<td>Designated Account</td>
<td>(Yes)</td>
<td>Statement of Expenditures as provided in Attachment 2</td>
</tr>
<tr>
<td>Special Commitments</td>
<td>(Yes)</td>
<td>Copy of Letter of Credit</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Designated Account (Section 5 and 6 **)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
</tr>
<tr>
<td>Segregated</td>
</tr>
<tr>
<td>Ceiling</td>
</tr>
<tr>
<td>Fixed</td>
</tr>
<tr>
<td>Financial Institution - Name</td>
</tr>
<tr>
<td>Commercial Bank Acceptable to the Association</td>
</tr>
<tr>
<td>Currency</td>
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<tr>
<td>XOF</td>
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<tr>
<td>Frequency of Reporting, Subsect</td>
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<tr>
<td>Monthly</td>
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<td>Amount</td>
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<td>25,000,000</td>
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</tbody>
</table>

Authorized Signatures (Subsections 3.1 and 3.2 **) The form for Authorized Signatories Letter is provided in Attachment 1 of this letter Withdrawal and Documentation Applications (Subsections 3.3 and 3.4 **)

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
Lome, Togo
Attention: Pierre Laporte, Country Director for Togo

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 Department
Delta Center, 33th Floor, Mengegal Road, Upper Hill
Nairobi, Kenya
Attention: Loan Operations & Trust Funds Unit

Additional (Information) Instructions

All other supporting documentation for SDEs should be retained by the project management or Recipient and must be made available for review by periodic World Bank missions and internal and external auditors.

Other

** Sections and subsections indicated relate to the Disbursement Guidelines for Investment Project Financing dated February 2017
[Attachment 1 – Form of Authorized Signatory Letter]

[Letterhead]
Ministry of Finance
[Street address]
[City] [Country]

The World Bank
1818 H Street, N.W.
Washington, D.C. 20433
United States of America

Attention: Mr. Laporte

Re: EITI Grant No.________
Togolese Republic: Extractive Industries Transparency Initiative
Implementation Support Project

I refer to the Grant Agreement between Republic of Togo (the “Recipient”) and the International Bank for the Reconstruction and Development and International Development Association (collectively “Bank”) acting as an administrator of grant funds provided by Australia, Belgium, Canada, Denmark, the European Union represented by the European Commission, Finland, France, Germany, Japan, the Netherlands, Norway, Spain, Switzerland, the United Kingdom and the United States of America (the “Donors”) under the Extractive Industries Transparency Initiative (“EITI”), dated _______, providing the above Grant. For the purposes of Section 3.04 of the Standard 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 Grant.

For the purpose of delivering Applications to the Bank, 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 Bank.

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1 Instruction to the Borrower: 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 Bank.

2 Instruction to the Borrower: 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 Bank.

3 Instruction to the Borrower: 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 Bank.

4 Instruction to the Borrower: 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 Bank.
This confirms that the Recipient is authorizing such persons to accept Secure Identification Credentials (SIDC) and to deliver the Applications and supporting documents to the Bank by electronic means. In full recognition that the Bank 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 Bank that it will cause such persons to abide by those terms and conditions.

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

[Name], [position] Specimen Signature: _______________________

[Name], [position] Specimen Signature: _______________________

[Name], [position] Specimen Signature: _______________________

Yours truly,

/ signed /

[Position]

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5 Instruction to the Borrower: Add this paragraph if the Borrower 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 Bank.
Attachment 2 – Statement of Expenditures

<table>
<thead>
<tr>
<th>No.</th>
<th>Supplier’s Name</th>
<th>Description of Expenditure</th>
<th>Year &amp; Month (Contract)</th>
<th>Contractual Currency &amp; Amount (USD equivalent)</th>
<th>Supplier’s Address</th>
<th>Rate of Exchange</th>
<th>Amount Reimbursed</th>
<th>Expenditure Account</th>
<th>Amount Reimbursed</th>
<th>Exchange</th>
<th>Amount Reimbursed</th>
<th>Total Amount</th>
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</table>

Total: $X.00

Supporting documents for these AOs are retained at

[Supporting documents location]

A separate page should be used for each category.
Attachment 3 – Form for Prior Review Contracts

Payments Made during Reporting Period
Against Contracts Subject to the Bank’s Prior Review

<table>
<thead>
<tr>
<th>Contract Number</th>
<th>Supplier</th>
<th>Contract Date</th>
<th>Contract Amount</th>
<th>Date of WB’s Non Objection to Contract</th>
<th>Amount Paid to Supplier during Period</th>
<th>WB’s Share of Amount Paid to Supplier during Period</th>
</tr>
</thead>
</table>