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

Togolese Republic - IDA Credit No. IDA 61680-TG  
Energy Sector Support and Investment Project  
Additional Instructions: Disbursement and Financial Information Letter (DFIL).

Excellency:

I refer to the Financing Agreement between the International Development Association (the “Bank”) and the Republic of Togo (the “Recipient”) for the above-referenced project, dated herewith in. The General Conditions, as defined in the Loan Agreement, provide that the Bank may issue additional instructions regarding the withdrawal of the proceeds of Financing IDA 61680-TG (“Financing”), 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 Loan 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. Refer to section 10.01 (c) of the General Conditions:

- The Bank may permit the Borrower 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 Borrower 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 Borrower 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 Borrower 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 Borrower. By designating officials to use SIDC and by choosing to deliver the Applications electronically, the Borrower 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 Borrower shall prepare and furnish to the Bank 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 shall cover the period of one fiscal year of the Borrower, 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 Cedric Cubahiro, Finance Analyst at ccubahiro@worldbank.org using the above reference.

Yours sincerely,

[Signature]

Pierre Laporte
Country Director for Togo

Attachments
1. Form of Authorized Signatory Letter
2. Statement of Expenditure (SOE)

Cc with copies:  Minister of Economy and Finance
                Ministry of Economy and Finance
                Lomé, Togolese Republic

Compagnie Energie Electrique Du Togo
Siege Social
426, Avenue Mama Fousseni
B.P. 42 Lome
Togo
## Schedule 1

**Disbursement Arrangements**

### Basic Information

<table>
<thead>
<tr>
<th>IDA 61680</th>
<th>Country</th>
<th>Republic of Togo</th>
</tr>
</thead>
<tbody>
<tr>
<td>Borrower</td>
<td>Republic of Togo</td>
<td></td>
</tr>
<tr>
<td>Name of the Project</td>
<td>Energy Sector Reform and Investment project</td>
<td></td>
</tr>
</tbody>
</table>

### Disbursement Methods and Minimum Way of Withdrawal (Application)

<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>

### Disbursement Details

<table>
<thead>
<tr>
<th>Type</th>
<th>Segregated</th>
<th>Ceiling</th>
<th>Fixed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Institution - Name</td>
<td>Atlantique Banque - Togo</td>
<td>Currency</td>
<td>FCFA</td>
</tr>
<tr>
<td>Frequency of Reporting, Subsection 3.2</td>
<td>Monthly</td>
<td>Amount</td>
<td>850,000,000</td>
</tr>
</tbody>
</table>

### 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

### Additional Information (subsection 3.4)

All other supporting documentation for SOEs 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.

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

Attention: Mr. Laporte, Country Director

Republic of Togo - IDA Credit No.61680-TG
Energy Sector Support and Investment Project

I refer to the Financing Agreement ("Agreement") between the International Development Association (the "Bank") and the Republic of Togo (the "Borrower"), dated ______, providing the above Loan. For the purposes of Section 2.02 of the General Conditions as defined in the Agreement, any 'one' of the persons whose authenticated specimen signatures appear below is authorized on behalf of the Borrower to sign applications for withdrawal [and applications for a special commitment] under this Loan.

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 Borrower, acting 3[individually] 4[jointly], to deliver Applications, and evidence in support thereof on the terms and conditions specified by the Bank.

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

---

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.
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 Borrower 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]

---

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.
### Statement of Expenditures

**[Attachment 2 – Statement of Expenditures]**

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

**Payment made during the period from**

<table>
<thead>
<tr>
<th>Date of</th>
<th>From</th>
<th>To</th>
</tr>
</thead>
</table>

The following expenditures have been incurred during the retrospective Financing period (please tick)

<table>
<thead>
<tr>
<th>Description of the Expenditure</th>
<th>Category</th>
</tr>
</thead>
</table>

The following expenditures have been incurred before the closing date of the loan agreement (please tick)

<table>
<thead>
<tr>
<th>Description of the Expenditure</th>
<th>Category</th>
</tr>
</thead>
</table>

**Details:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Supplier's Name</th>
<th>Description of the Expenditure</th>
<th>Prior Payment Contingent (YES or NO)</th>
<th>Contract Amount (Original Amount)</th>
<th>Date of Payment</th>
<th>Total Amount</th>
<th>Amount Financed by the Bank</th>
<th>Source Account</th>
<th>Exchange Rate</th>
<th>Date of Receipt from Source Account</th>
<th>Amount Withdrawn from Source Account (left line)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Supporting documents for line a and b are retained at:**

*City Bank*

*Note: separate form should be used for each category.*
FOR INTERNAL DISTRIBUTION, ONLY

Prepared by Issa Thiam (WFAFO)

Cleared with and cc: Matthieu Bonvoisin (LEGAM)
Manuel J. M. Sanchez and Franklin K. Gbedey (GEE08 and GEE07)

Cc: Alain Hinkati [FMS]