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Date: 19-Dec-2024

H. E. Essowe Georges Barcola  
Minister of economy and Finance  
Ministry of economy and Finance  
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Togo

**Re: IDA Credit 7678-TG and Credit 7677-TG  
Togo Digital Acceleration Project  
Additional Instructions: Disbursement and Financial Information Letter**

Excellency:

I refer to the Financing Agreement between the Republic of Togo (“Recipient”) and the International Development Association (“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 Credits amounts from the Credits Accounts in accordance with the Disbursement and Financial Information Letter (“DFIL”), 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 and may be revised from time to time.

**I. Disbursement Arrangements, Withdrawal of Credits Funds, and Reporting of Uses of Credits Funds for the Project**

The *Disbursement Guidelines for Investment Project Financing*, dated February 2017 (“Disbursement Guidelines”), are available on 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 Disbursement Guidelines apply to the Credits 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, and conditions, information on registration of authorized signatories, processing of Withdrawal Applications (including the minimum value of applications and processing of advances), instructions on supporting documentation, and frequency of reporting on the Designated Account(s).

**(ii) *Withdrawal Applications (Electronic Delivery)***<sup>1</sup>

The Recipient shall - through the PIU anchored at MENTD - deliver Withdrawal Applications (with supporting documents, “Applications”) electronically through the Association’s web-based portal “Client Connection” at <https://clientconnection.worldbank.org>. This option will be effective after 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 shall deliver Applications electronically by completing Form 2380, which is accessible through “Client Connection.” By signing the Authorized Signatory Letter, which can be delivered manually or electronically, 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 these means. The Recipient may exercise the option of preparing and delivering 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 and 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 the Use of Electronic Means to Process Applications and Supporting Documentation, available in the Association's public website at <https://www.worldbank.org> and “Client Connection” at <https://clientconnection.worldbank.org>; and (b) to cause such officials to abide by those terms and conditions.

**II. Financial Reports and Audits**<sup>2</sup>

**(i) *Financial Reports***

The Recipient shall through - the PIU anchored at MENTD - prepare and furnish to the Association not later than forty-five (45) days after the end of each calendar semester, interim unaudited financial reports (“IFRs”) for the Project covering the semester.

- ***Audits***

Each audit of the Financial Statements shall cover the period of one (1) 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 Association by the Recipient through the PIU not later than six (6) months after the end of such period.

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<sup>1</sup> Section 10.01 (c) of the General Conditions

<sup>2</sup> Section 5.09 of the General Conditions

### III. Other Important Information

For additional information on disbursement arrangements, please refer to the Loan Handbook available on the Association's public website at <https://www.worldbank.org> and "Client Connection" at <https://clientconnection.worldbank.org>, the Association recommends that you register as a user of "Client Connection". From this website, you will be able to prepare and deliver Authorized Signatory Letters and Withdrawal Applications, monitor the near real-time status of the Credits, 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](mailto:askloans@worldbank.org) using the above reference.

Yours sincerely,

*Marie-Chantal Uwanyiligira*

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Marie-Chantal Uwanyiligira  
Country Director  
Togo  
West Africa Region

#### Attachments

1. Form of Interim unaudited Financial Report (IFR)
2. Report for the payment of Matching Grants

### Schedule 1: Disbursement Provisions

Basic Information					
IDA Credits No.	7678-TG and 7677-TG	Country	Republic of Togo	Closing Date	Sections III.B.2&III.B.3 of Schedule 2 to the Financing Agreement
		Recipient	Republic of Togo		
		Name of the Project	Togo Digital Acceleration Project	Disbursement Deadline Date	Four (4) months after the closing date
Disbursement Methods and Supporting Documentation					
Disbursement Methods		Methods	Supporting Documentation		
Direct Payment		Yes	Records (Supplier Invoices/Copy of Receipts)		
Reimbursement		Yes	Interim Financial Report, in the format provided in Attachment 2 of the DFIL		
Advance (into a Designated Account)		No	For category 2 of the withdrawal table under Schedule 2 Section III.A of the Financing Agreement see “Additional Information” section.		
Special Commitments		Yes	Copy of Letter of Credit		
Designated Account					
When lapsed loan situation is resolved - the below will then apply:					
Type	DA-A: Segregated DA for eligible expenditures under categories 1 and 2 of the project – Managed by MENTD			Ceiling	Variable
Financial Institution - Name	Africa Lease Togo SA			Currency	XOF
Frequency of Reporting	Semi-Annual			Amount	Forecast for two quarters as per IFRs approved by the TTL
Minimum Value of Applications (subsection 3.5)					
The minimum value of applications for Direct Payment, Reimbursement, and Commitment Issuance-SC is USD 100,000 equivalent.					
Authorized Signatures					
Withdrawal and Documentation Applications					
The form for Authorized Signatories Letter is provided in Attachment 1 of this letter					
(i)	Authorized Signatures: Applications for this Financing will be signed by the official(s) designated in the Standing Authorization Letter who are authorized to sign Withdrawal Applications, including by electronic means, for all Togo projects.				
(ii)	The ASL and all Withdrawal Applications with their supporting documentation will be submitted electronically via the Association’s “Client Connection” system.				
Additional Information					
Withdrawal applications for eligible expenditures under Category 2 of the table under Schedule 2 Section III.A (“Withdrawal Table”) of the Financing Agreement must be supported by the following documents:					
o List of eligible matching grants beneficiaries, selected and validated per the provisions of the Matching Grants Manual					
o Dully completed “Grants” Customized SOE in Attachment 2 of the DFIL.					
Other					
Lapsed Loans: Pursuant to subsection 5.2 of the Disbursement Guidelines, advancing financing proceeds into a Designated Account is not a Disbursement Method currently available under this Financing. In case there is a lapsed loan (s) under the portfolio, the use of the Designated Account is not permitted until					

the un-documented balance in the Designated Account of the (IDA 59670, IDA: D1700, and TF B5887) is refunded and the associated Credits and Trust Fund accounts can be closed. Once the lapsed Loan issue has been resolved, the use of the advance method is reinstated, and the Bank will notify the Borrower accordingly.

## Attachment 1 - Interim unaudited Financial Statements

### *a) Sources and Uses of Funds*

Republic of Togo Digital Acceleration Project IDA Loan No. xxx Sources and Uses of Funds - Amounts in XOF Reporting Period (Month/dd/YYYY to Month/dd/YYYY)			
<b>Opening cash Balance</b>	<b>Current half Year</b>	<b>Year to Date</b>	<b>Cumulative to date</b>
IDA Designated Account			
Interests Account			
Cash-in hand			
<b>TOTAL OPENING BALANCES</b>			
Add: Funds Received during the 6-month period/Period			
IDA Designated Account			
Others - Interests Earned			
Direct Payments			
<b>TOTAL FUNDS RECEIVED DURING THE PERIOD</b>			
<b>TOTAL FUNDS AVAILABLE</b>			
<b>Less: Use of funds, by Project Component</b>			
C 1: Expanding Broadband Connectivity and Digital Inclusion			
C 2: Boosting Digital Skills and Entrepreneurship Ecosystem			
C 3: Strengthening climate-informed legal and regulatory framework for the telecommunications / broadband sector			
C 4: Project management			
<b>TOTAL PROJECT EXPENDITURES FOR THE PERIOD - BY CATEGORIES</b>			
<b>NET CASH AVAILABLE</b>			
<b>Closing Cash Balances</b>			
IDA Designated Account - XOF			
Interests Account			
Cash-in hand			
<b>Total Closing Cash Balances</b>			

#### b) Uses of Funds by Project Component

[illegible]

*c) Designated Account Activity Statement*

Republic of Togo Digital Acceleration Project IDA Loan No. xxx Designated Account Activity Statement - Amounts in XOF Reporting Period (Month/dd/YYYY to Month/dd/YYYY)		
<b>PART I</b>		
1. Cumulative advances to end of current reporting period		
2. Cumulative expenditures to end of last reporting period		
3. Outstanding Advance to be accounted (line 1 minus line2)		
<b>PART II</b>		
4. Opening DA-A balance at beginning of reporting period (as of .....)		
5. Add/subtract: Cumulative adjustments (if any)		
6. Advances from World Bank during reporting period		
7. Add lines 5 and 6		
8. Outstanding advances to be accounted for (add line 4 and line 7)		
9. Closing DA-A balance at end of current reporting period (as of ...)		
10. Add/subtract: Cumulative adjustments (if any)		
11. Expenditures for current reporting period		
12. Add line 10 and 11		
13. Add line 9 and 12		
14. Difference (if any) (line 8 minus line 13)		
<b>PART III</b>		
15. Total forecasted amount to be paid by World Bank		
16. Less: Closing DA-A balance after adjustments		
17. Direct payments/SC payments		
18. Add lines 16 and 17		
<b>19. Cash requirement / (Or not) from World Bank for next two reporting periods</b>		



## Attachment 2 – Report for the payment of Grants

### Report for Grants\*

1	2	3	4	5	6	7	8	9	10
Item No.	Name and Address of Beneficiary	Grants Agreement No. & Date (or other ref.)	Currency and Total Amount of Grants Paid	Total amount of Grants payment covered by application (net of retention)	Eligible %	Payment request Eligible for Financing	Amount Paid from Designated Account (if any)	Date of Payment	Remarks
<b>TOTALS</b>									

\*Supporting documentation for this report retained at (Insert Location)