

OFFICIAL  
DOCUMENTS



September 3, 2020

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

**Re: GPE Grant Number TF0B3360  
Togo COVID-19 Education Response Project  
Additional Instructions: Disbursement and Financial Information Letter**

Excellency:

I refer to the Grant Agreement (“Agreement”) between the International Bank for Reconstruction and Development (“Bank”), acting as Grant Agent of the Global Partnership for Education Fund, and the Republic of Togo (the “Recipient”) for the above-referenced project of even date, herewith. 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 TF0B3360 (“Grant”), and may set out Project specific financial reporting requirements. This letter (“Disbursement and Financial Information Letter”), as revised from time to time, constitutes such additional instructions.

**I. Disbursement Arrangements and Withdrawal of Grant Funds**

The *World Bank Disbursement Guidelines for Projects*, dated February 1, 2017, (“Disbursement Guidelines”) are available in the World Bank's public website at <https://www.worldbank.org>, and are an integral part of the Disbursement and Financial Information Letter. The manner in which the provisions in the Disbursement Guidelines apply to the Grant is specified below. Sections and subsections in parentheses below refer to the relevant sections and subsections in the Disbursement Guidelines and, unless otherwise defined in this letter, the capitalized terms used have the meanings ascribed to them in the Disbursement Guidelines.

**(i) Disbursement Arrangements**

The table in **Schedule I** provides 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 advances), instructions on supporting documentation, and frequency of reporting on the Designated Account.

**(ii) Withdrawal of Grant Funds (Electronic Delivery) Section 7.01 (c) of the Standard Conditions.**

The Recipient will deliver Withdrawal Applications (with supporting documents) electronically through the Bank'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 Bank 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 Bank. 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 World Bank's public website at <https://worldbank.org> and "Client Connection"; and (b) to cause such officials to abide by those terms and conditions.

## **II. Financial Reports and Audits** (Section 2.07 (a) and (b) of the Standard Conditions).

### ***(i) Financial Reports.***

The Recipient must 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.

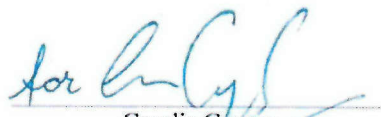
### ***(ii) Audits.***

Each audit of the Financial Statements must 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 must 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 World Bank's website (<http://www.worldbank.org>) and "Client Connection". The World 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 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 World Bank by email at [AskLoans@WorldBank.org](mailto:AskLoans@WorldBank.org) using the above reference.

Yours sincerely,



Coralie Gevers  
Country Director  
Republic of Togo  
Africa Region

### **Attachments**

1. Form of Statement of Expenditure (SOE)



**Schedule 1 - Disbursement Provisions**

Basic Information			
<b>Grant Number</b>	<b>Country</b>	Republic of Togo <i>Ministère de l'Économie et des Finances</i>	Section III B.2 of Schedule 2 to the Grant Agreement
	<b>Recipient</b>	Togo COVID-19 Education Response Project	Four (4) months after the closing date
<b>Disbursement Methods</b> <i>Section 2 (**)</i>	<b>Methods Available</b>	<b>Disbursement Methods, and Supporting Documentation</b> <i>Subsections 4.3 and 4.4 (**)</i>	<b>Disbursement Deadline Date</b> <i>Subsection 3.7 **</i>
Direct Payment	Yes	Copy of Records	
Reimbursement	Yes	<ul style="list-style-type: none"> <li>Statement of Expenditures (SOE) in the format provided in Attachment 1 of this DFIL for Eligible Expenditures under Category 1 of Section III.A of Schedule 2 to the Grant Agreement</li> <li>Summary of Expenditures in the format provided in Attachment 2 of the DFIL for Eligible Expenditures under Category 2 and 3 of Section III.A of Schedule 2 to the Grant Agreement</li> <li>Statement of Expenditures (SOE) in the format provided in Attachment 1 of this DFIL for Eligible Expenditures under Category 1 of Section III.A of Schedule 2 to the Grant Agreement</li> <li>Summary of Expenditures in the format provided in Attachment 2 of the DFIL for Eligible Expenditures under Category 3 of Section III.A of Schedule 2 to the Grant Agreement</li> </ul>	
Special Commitments	Yes	Copy of Letter of Credit	
<b>Designated Account (Section 5 and 6 **)</b>			
<b>Type</b>	Segregated DA-A for categories 1 and 3		
<b>Financial Institution - Name</b>	Orabank Togo		
<b>Frequency of Reporting, Subsection 6.3 (**)</b>	Monthly		
<b>Minimum Value of Applications (subsection 3.5)</b>			
The Minimum Value of Applications for Reimbursement, Direct Payment and Special Commitment is XOF 50 million.			
<b>Authorized Signatures (Subsection 3.1 and 3.2 **)</b>			
<b>Withdrawal and Documentation Applications (Subsection 3.3 and 3.4 **)</b>			
(i) <b>Authorized Signatures (subsection 3.1)</b> . Applications for this Financing will be signed by the official(s) authorized to sign Applications as indicated in the letter of the Minister of Economy and Finance.			
(ii) <b>Applications (subsections 3.2 - 3.3)</b> . All Withdrawal Applications and their supporting documentation shall be electronically submitted via the Association's web-based Portal "Client Connection".			
<b>Additional Instructions</b>			

<p>Under category 2 (Volunteers' salaries under Part 2.1.vi of the project)</p> <ul style="list-style-type: none"> <li>- Reimbursement method is the only disbursement method applicable</li> <li>- A report on the volunteers' salaries pre-financed by the Recipient and the Bank no objection for such report is required for any reimbursement to the Recipient.</li> </ul> <p>Under category 3 (School Grant under Part 2.2 of the project):</p> <ul style="list-style-type: none"> <li>- No expenditure should be reported until payment to the "final" beneficiaries. Outstanding amounts at the dedicated accounts for subprojects should be reflected in the Designated account reconciliation Statement.</li> <li>- The detail payment made to final beneficiaries will be kept by the PIU and will be available at any time for verification.</li> </ul> <p style="text-align: center;"><b>Other</b></p>
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\*\* Sections and subsections indicated relate to the *Disbursement Guidelines for Investment Project Financing dated February 2017.*



Attachment 2 – Summary of Expenditures for Categories 2 and 3

Payments made during the period from \_\_\_\_\_ to \_\_\_\_\_

Grant No.: \_\_\_\_\_  
 Application No.: \_\_\_\_\_  
 SOE No.: \_\_\_\_\_  
 Category No.: \_\_\_\_\_

**VOLUNTEERS' SALARIES and SCHOOL GRANTS**

DESCRIPTION	ACTUAL (in XOF)			PLANNED (in XOF)			VARIANCE		
	Current Period	Year-To-Date	Cumulative-To-Date	Current Period	Year-To-Date	Cumulative-To-Date	Current Period	Year-To-Date	Cumulative-To-Date
Volunteers' salaries under Part 2.1(vi)									
School Grants under Part 2.2									
<b>TOTAL</b>									

Supporting documents for this SOE are retained at  
 \_\_\_\_\_  
 (insert location)