Mr. Noor Ahmed  
Secretary  
Economic Affairs Division  
Government of Pakistan  
Islamabad

Re: IDA Financing No. 6258-PK (Sindh Solar Energy Project)  
Additional Instructions: Disbursement and Financial Information Letter (DFIL)

Excellency:

I refer to the Financing Agreement between Islamic Republic of Pakistan (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 request withdrawals of Financing funds in accordance with the instructions as the Association may specify by notice to the Recipient. The General Conditions also provide that the Disbursement and Financial Information Letter (“DFIL”) may set out Project specific financial reporting requirements. This letter constitutes such DFIL, and as revised from time to time, provides such additional requirements.

The Disbursement Guidelines for Investment Project Financing dated February 2017, (the “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. These Disbursement Guidelines are an integral part of this DFIL, and the manner in which the provisions in the guidelines apply to the Financing is specified below.

I. Disbursement Arrangements, Withdrawal of Financing Funds and Reporting of Uses of Financing Funds.

(i) Disbursement Arrangements.

The table in Schedule 1 sets out the disbursement methods which may be used by the Recipient, conditions, information on registration of authorized signatures, processing of withdrawal applications (including minimum value of applications), instructions on supporting documentation, and frequency of reporting.

(ii) Electronic Delivery- Section 10.01 (c) of the General Conditions.

The Association may permit the Recipient to electronically deliver applications (with supporting documents) through the Association’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 Association 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 Association 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 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 shall prepare and furnish to the Association 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, in the format stated in Attachment 2.

(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 Association not later than six (6) months after the end of such period.

III. Other Important Information

(i) Client Connection. For additional information on disbursement arrangements, please refer to the Loan Handbook available on the Association’s public website 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 Applications, monitor the near real-time status of the Financing, and retrieve related policy, financial, and procurement information. For more information about the website and registration arrangements, please contact the Association by email at clientconnection@worldbank.org.

(ii) Other. If you have any queries in relation to the above, please contact the Loan Operations department at AskLoans@WorldBank.org using the above reference.

Yours sincerely,

________________________________________
Patchamuthu Illangovan
Country Director, Pakistan
South Asia Region

Attachments

1. Form of Authorized Signatory Letter
2. Interim unaudited Financial Report (IFR)
# Schedule 1 to DFIL
## Disbursement Arrangements

### Basic Information

<table>
<thead>
<tr>
<th>Credit Number</th>
<th>Country</th>
<th>Recipient/Beneficiary</th>
<th>Closing Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>6258-PK</td>
<td>Islamic Republic of Pakistan</td>
<td>Islamic Republic of Pakistan</td>
<td>Section III.B.2. of Schedule 2 to the Financing Agreement.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of the Project</th>
<th>Disbursement Deadline Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sindh Solar Energy Project</td>
<td>Four months after the closing date.</td>
</tr>
</tbody>
</table>

### Disbursement Methods and Supporting Documentation

<table>
<thead>
<tr>
<th>Disbursement Methods</th>
<th>Methods</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>Interim unaudited Financial Report (IFR)</td>
</tr>
<tr>
<td>Designated Account</td>
<td>No</td>
<td></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 ***)

Not Applicable

### Minimum Value of Applications (subsection 3.5)

The minimum value of applications for Reimbursement, Direct Payment, and Special Commitment is USD 50,000 equivalent.

### 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 ***)

The World Bank/Association
20-A, Sharah-e-Jamuhoriate, Sector G-5/1 Khayaban-e-Suhrawardy
Islamabad, Islamic Republic of Pakistan

### Additional Instructions

**Sections and subsections relate to the “Disbursement Guidelines for Investment Project Financing”, dated February 2017.**
[Letterhead]
Ministry of Finance
[Street address]
[City] [Country]

[DATE]

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

Attention: Mr. Patchamuthu Illangovan, Country Director

Re: Financing No. ______ (Sindh Solar Energy Project)

I refer to the Financing Agreement ("Agreement") between the International Development Association (the "Association") and [name of Recipient] (the "Recipient"), dated ______, providing the above Financing. 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 Recipient to sign applications for withdrawal [and applications for a special commitment] under this Financing.

For the purpose of delivering Applications to the Association, [each] of the persons whose authenticated specimen signatures appears below is authorized on behalf of the Recipient, acting [individually] [jointly], to deliver Applications, and evidence in support thereof on the terms and conditions specified by the Association.

[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 Association by electronic means. In full recognition that the Association shall rely upon such

1 Instruction to the Recipient: 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 Association.

2 Instruction to the Recipient: 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 Association.

3 Instruction to the Recipient: 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 Association.

4 Instruction to the Recipient: 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 Association.

5 Instruction to the Recipient: Add this paragraph if the Recipient 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 Association.
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 Association that it will cause such persons to abide by those terms and conditions.

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

[Name], [position] Specimen Signature: ____________________

[Name], [position] Specimen Signature: ____________________

[Name], [position] Specimen Signature: ____________________

Yours truly,

/ signed /

[Position]
## Sources and Uses of Funds

**For the Six Months Ended: XXXXX**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Notes</th>
<th>Reporting Quarter/Semister</th>
<th>Current Financial Year</th>
<th>Cumulative from Start of Grant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Cash Balance</td>
<td></td>
<td></td>
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</tr>
<tr>
<td><em>Add:</em> Funds Received from the World Bank (Source of Funds)</td>
<td></td>
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<tr>
<td><em>Add:</em> Exchange gain realized on transfer of funds from USD DA to PKR Account</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Cash Available (Opening Cash Balance+Sources of Funds)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>Less:</em> Uses of Funds-by Description/Category:</td>
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</tr>
<tr>
<td>(1) Goods/Civil Works</td>
<td></td>
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<tr>
<td>(2) Consultants' Services</td>
<td></td>
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<tr>
<td>(3) Training and Workshops</td>
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<tr>
<td>(4) Operating Costs</td>
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<tr>
<td>Total: Uses of Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing cash balance (Cash Available-Uses of Funds)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Uses of funds by Project Components:</td>
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<tr>
<td>Sindh Utility Solar PV</td>
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<tr>
<td>Distributed Solar PV</td>
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<tr>
<td>TA and Capacity Building</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total: Uses of Funds by Project Component</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### DESIGNATED ACCOUNT ACTIVITY STATEMENT

**For the Six Months Ended: XXXXX**

<table>
<thead>
<tr>
<th>Deposit Bank: XXXXXXXX</th>
<th>A/c No.: XXXXXXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Currency of Designated Account: XXXX</td>
<td>All amounts in USD</td>
</tr>
</tbody>
</table>

#### PART I

1. Cumulative Advances by Bank to the end of Current Reporting Period
2. Cumulative Expenditure at the beginning of Current Reporting Period
3. Outstanding Advance to be accounted (Line 1 minus Line 2)

#### PART II

4. Opening DA balance at the beginning of Reporting Period
5. Add/Subtract: Cumulative Adjustment (If any) *
6. Advance from World Bank during Reporting Period
7. Sub total of Advances and Adjustment
8. Outstanding Advances to be accounted for (Line 4 plus Line 7)

9. Closing DA balance at the end of Current reporting Period
10. Add/Subtract: Cumulative Adjustment (If any) *
11. Expenditure for Current Reporting Period
   (a) Goods/civil works
   (b) Consultants/Services
   (c) Workshop
   (d) Operating Costs
12. Sub total of Adjustments and Expenditure
13. Add Line 9 and Line 12
14. Difference if any (Line 8 minus Line 13)

#### PART III

15. Total Forecasted amount to be paid by World Bank
16. Less Closing DA balance after adjustments **
17. Direct payments/Special Commitment payments
18. Add Line 16 and Line 17
19. Cash Requirement from World Bank for next two reporting Periods
   (Line 15 minus Line 18)

** Closing Bank Balance
  USD
  Closing Balance as per DA
  **
  Closing Balance as per PKR Account (PKR 000,000,00 @000)
  (Refer to PKR Activity Statement)

Prepared By: Xxxxxxxxx Xxxxxxxx
Approved By: Xxxxxxxxx Xxxxxxxx

Project Accountant: Xxxxxxxxx Xxxxxxxx
Director Alternate Energy: Xxxxxxxxx Xxxxxxxx

All amounts in USD

PAKISTAN SOLAR AND RENEWABLE ENERGY PROGRAM (P159712)
<table>
<thead>
<tr>
<th>Client Connection Reconciliation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Receipts per Client Connection</strong></td>
</tr>
<tr>
<td><strong>Total Receipts per books</strong></td>
</tr>
<tr>
<td><strong>Difference</strong></td>
</tr>
<tr>
<td><strong>Reconciling Items</strong></td>
</tr>
<tr>
<td><strong>Adjusted book balance to match client connection</strong></td>
</tr>
</tbody>
</table>

---

**Prepared By:**
Muhammad Amyn  
Chief Accountant

**Approved By:**
Aysha Adil  
Project Director
Pakistan Solar and Renewable Energy Program (P159712)

Interim Financial Report

Cash Forecast For the Six Months Ended: xxxxxx

<table>
<thead>
<tr>
<th>Description of Expenditures</th>
<th>Jan</th>
<th>Feb</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>USD</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>US Dollars</td>
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<tr>
<td>(1) Goods/Civil Works</td>
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<td></td>
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<tr>
<td>(2) Consultant Services</td>
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<tr>
<td>(4) Operating Expenses</td>
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<tr>
<td>Total</td>
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</tr>
</tbody>
</table>

Pakistan Solar and Renewable Energy Program (P159712)

IBRD Loan No.____-PK

USES OF FUNDS BY PROJECT ACTIVITY

For the Six Months Ended: xxxxxx

Million Pak Rupees

<table>
<thead>
<tr>
<th>Activity</th>
<th>Planned</th>
<th>Actual</th>
<th>Variance</th>
<th>Planned</th>
<th>Actual</th>
<th>Variance</th>
<th>Reasons for variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sindh Utility Solar PV</td>
<td></td>
<td></td>
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<tr>
<td>Grand Total:</td>
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</tr>
</tbody>
</table>

Please provide a brief explanation for variances more than 15%
FOR OFFICIAL USE ONLY

Victor Ordonez, WFACS

Cleared with and cc:  Oliver Knight (GEEES), and Anjum Ahmad (GEE06)
                      Helene Bertaud, and Martin Serrano (LEGES)

Cc:  Winston Percy Onipede Cole, GGOAP