Re: JSDF Grant No. TF0B2469
(Community-based Childcare for Garment Factory Workers Project)
Additional Instructions: Disbursement and Financial Information Letter

Dear Ms. Treyer:

I refer to the Letter Agreement ("Agreement") between the International Bank for Reconstruction and Development/International Development Association (the "Bank"), acting as administrator of the grant funds provided by Japan ("Donor") under the Japan Social Development Fund and the Planète Enfants et Développement, (PE&D)(the "Recipient") for the above-referenced Project, dated 05/04/2020.

The Standard Conditions, as defined in the Letter Agreement, provide that the Bank may issue additional instructions regarding the withdrawal of the proceeds of Grant TF0B2469 ("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 1 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 affected 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 official 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 semester, interim unaudited financial reports (“IFR”) for the Project covering the semester.

(ii) Audits.

Each audit of the Financial Statements must 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 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 using the above reference.

Yours sincerely,

[Signature]

Authorized Representative

INTERNATIONAL DEVELOPMENT ASSOCIATION

Attachments
1. Form of Authorized Signatory Letter
2. Form of Statement of Expenditure (SOE)
3. Customized Statement of Expenditures
4. Designated account reconciliation statement
Schedule 1 - Disbursement Provisions

<table>
<thead>
<tr>
<th>Grant Number</th>
<th>TFO82469</th>
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</thead>
</table>

| Country | The Kingdom of Cambodia |
| Recipient | Planète Enfants & Development |
| Name of the Project | Community-based Childcare for Garment Factory Workers Project |
| Disbursement Deadline Date | Subsection 3.7 ** |

| Disbursement Methods, Supporting Documentation Section 2 (**) | Methods Available | Supporting Documentation Subsections 4.3 and 4.4 (***) |
| Direct Payment | Yes | Copy of Records |
| Reimbursement | Yes | Statement of Expenditure in the format provided in Attachment 2 of the DFIL Sub-grant Customized Statement of Expenditures (attachment 3) |
| Advance (into a Designated Account) | Yes | Statement of Expenditure in the format provided in Attachment 2 of the DFIL Sub-grant Customized Statement of Expenditures (attachment 3) Designated account reconciliation statement and copy of Bank Statement (attachment 4) |
| Special Commitments | No | Not applicable |

**Designated Account (Section 5 and 6.**)

| Type | Segregated |
| Financial Institution - Name | ACLEDA Bank |
| Frequency of Reporting, Subsection 6.3 (***) | Quarterly |

**Minimum Value of Applications (subsection 3.5)**

The Minimum Value of Applications for Reimbursement, Direct Payment and Special Commitment is USD54,000 equivalent.

Authorized Signature Letter (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 ***)

| Authorized Signature Letter | The World Bank |
| Withdrawal Applications (WA) and its supporting documentation will be electronically sent via the Bank’s system Client Connection. All WA will be submitted in paper, they will be sent to the following address: |
| The World Bank | 26/F, One Global Place |
| bonifacio Global City | 5th Ave. corner 25th Street |
| Attention: Inguna Dobraja - Country Manager | Taguig City, Philippines |
Attachment 1

Form of Authorized Signatory Letter

[Letterhead]
Planète Enfants et Développement (PE&D)

[Street address]
[City] [Country]

[DATE]

The World Bank
10th Floor, Exchange Square Building
No.19-20, Street 106, Sangkat Wat Phnom
Phnom Penh, Kingdom of Cambodia

Attention: Ms. Inguna Dobraja, Country Manager

Dear [Country Manager]:

Re: JSDF Grant No. TF0B2469 (Community-based Childcare for Garment Factory Workers Project)

I refer to the Grant Agreement ("Agreement") between the [International Bank for Reconstruction and Development/International Development Association] (the "Bank") acting as administrator of the Japan Social Development Fund, and Planete Enfants & Development (the "Recipient"), dated _______, providing the above Grant. For the purposes of Section 3.04 (b) of the Standard 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 Grant.

For the purpose of delivering Applications to the [World Bank] [Association], 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 [World Bank] [Association].

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

---

1 Instruction to the Recipient when sending this letter to the World Bank: 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 World Bank/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 World Bank/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 World Bank/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 World Bank/Association.
the [World Bank] [Association] by electronic means. In full recognition that the [World Bank] [Association] 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 [World Bank] [Association] that it will cause such persons to abide by those terms and conditions.

This Authorization replaces and supersedes any Authorization currently in the [World Bank] [Association] 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 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 World Bank/Association.
Attachment 2 – Statement of Expenditure

STATEMENT OF EXPENDITURES
(No Records Required for Submission)

PAYMENTS MADE DURING THE REPORTING PERIOD FROM ____________ TO ____________

The following expenditures have been incurred during the retroactive financing period:

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<th>Yes</th>
<th>No</th>
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The following expenditures have been incurred during the closing date of the credit:

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<th>Yes</th>
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The following expenditures are for activities completed before the closing date of the:

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<th>Yes</th>
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(please tick only when the submission of application are during grace period)

<table>
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<tr>
<th>Item No.</th>
<th>Name of Contractor / Supplier / Consultants</th>
<th>Brief Description of the expenditures</th>
<th>Contract Prior Reviewed (Y/N)</th>
<th>Contract (Client Connection or Prior Review Contracts)</th>
<th>Contract currency and amount (original + amendment)</th>
<th>Invoice number</th>
<th>Date of payment</th>
<th>Total amount of invoice covered by application</th>
<th>%</th>
<th>Eligibility</th>
<th>Amount Eligible for Financing</th>
<th>Exchange Rate</th>
<th>Amount charged to Designated account</th>
<th>Date of withdrawal from the Designated account</th>
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Total

Supporting Documents for this SOE retained at __________________________________________ (insert location)

Signed: ___________________________________________

Name of Project Director
CUSTOMIZED STATEMENT OF EXPENDITURES  
(No Records Required for Submission)

PAYMENTS MADE DURING THE REPORTING PERIOD FROM ___________ TO ___________

FOR EXPENDITURES AGAINST THE “SUB-GRANT”  
(Enumerate or list categories)  
Less than US$ equiv.  
(SOE threshold)

<table>
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<tr>
<th>Item No.</th>
<th>Implementing Partners</th>
<th>Certified invoice amount in USD</th>
<th>Deliverable completed (Y/N)</th>
<th>Amount deposited to implementing partners account in USD</th>
<th>Eligible % under the Letter Agreement</th>
<th>Date paid from Designated account to Implementing Partners if applicable</th>
<th>Amount Charged to Designated Account (USD) if applicable</th>
<th>Remarks</th>
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100% of amounts disbursed

Total xxx

Notes: I certify that the disbursed sub-grants strictly comply with the terms and conditions specified in the Letter Agreement and Project Implementation Manual.

Supporting Documents for this SOE retained at __________________________ (insert location)

Signed by Recipient Representative
DESIGNATED ACCOUNT RECONCILIATION STATEMENT-(In currency of the DA)

LOAN/CREDIT PPF/COFINANCIER NUMBER
ACCOUNT NUMBER WITH (BANK)

1. TOTAL ADVANCED BY WORLD BANK (OR COFINANCIER) $ ________________
2. LESS: TOTAL AMOUNT RECOVERED BY WORLD BANK - $ ________________
3. EQUALS PRESENT OUTSTANDING AMOUNT ADVANCED TO THE SPECIAL ACCOUNT (NUMBER 1 LESS NUMBER 2) = $ ________________

4. BALANCE OF SPECIAL ACCOUNT PER ATTACHED BANK STATEMENT AS OF DATE $ ________________
5. PLUS: TOTAL AMOUNT CLAIMED IN THIS APPLICATION NO. ________________ + $ ________________
6. PLUS: TOTAL AMOUNT WITHDRAWN AND NOT YET CLAIMED REASON: ________________ + $ ________________
7. PLUS: AMOUNTS CLAIMED IN PREVIOUS APPLICATIONS NOT YET CREDITED AT DATE OF BANK STATEMENTS

APPLICATION NO. AMOUNT *

SUBTOTAL OF PREVIOUS APPLICATIONS NOT YET CREDITED + $ ________________

8. MINUS: INTEREST EARNED - $ ________________
9. TOTAL ADVANCE ACCOUNTED FOR (NO. 4 THROUGH NO. 9) = $ ________________

10. EXPLANATION OF ANY DIFFERENCE BETWEEN THE TOTALS APPEARING ON LINES 3 AND 9:


11. DATE: ________________ SIGNATURE: ________________

TITLE: ________________
with copies: Ms. Nathalie Dupont
Regional Coordinator for Cambodia & Vietnam
Planète Enfants et Développement (PE&D)
9AB St 446, Sangkat Tuol Tompoung 1
Khan Chamkar Mon
B.P. 882 PHNOM PENH
CAMBODIA