

September 6, 2017

Ms. Meritxell Relaño
 Country Representative for Yemen
 United Nations Children's Fund
 Sana'a, Republic of Yemen

**Re: IDA Grant Number D232-RY
 (Second Additional Financing for Emergency Health and Nutrition Project)
 Additional Instructions: Disbursement and Financial Information Letter (DFIL)**

Dear Ms. Relaño:

I refer to the Financing Agreement between the International Development Association (the "Association") and the United Nations Children's Fund (the "Recipient") for the above-referenced project, of even date herewith. The General Conditions, as defined in the Financing Agreement, provide that the Association may issue additional instructions regarding the withdrawal of the proceeds of Grant No. D232-RY ("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.

The *Disbursement Guidelines for Investment Project Financing* dated February 2017, ("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>. The Disbursement Guidelines are an integral part of this Disbursement and Financial Information Letter, subject to the provisions of the Financial Management Framework Agreement ("FMFA"), and the manner in which the provisions in the guidelines apply to the Financing is specified below.

I. Disbursement Arrangements, Withdrawal and Reporting of Financing Proceeds

(i) Disbursement Arrangements:

- **Instructions** (Schedule 1). The table provides the disbursement methods, information on registration of authorized signatures, processing of withdrawal applications, instructions on supporting documentation, and frequency of reporting on the Designated Account.
- **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 Association.

(ii) Electronic Delivery. Refer to section 11.01(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

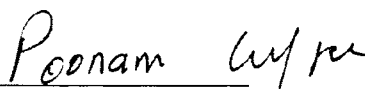
- (i) **Financial Reports.** The Recipient shall prepare and furnish to the Association not later than forty-five (45) days after the end of each six calendar months, interim unaudited financial reports (IFR) for the Project covering the six calendar months.

III. Other Important Information

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.

If you have any queries in relation to the above, please contact Eric Ranjeva, Finance Officer at eranjeva@worldbank.org, with copy to Khaled Mohamed Ben Brahim, Finance Analyst at kbenbrahim@worldbank.org using the above reference.

Yours sincerely,

By: 
For Asad Alam
Country Director for Yemen
Middle East and North Africa Region

Attachments

1. Form of Authorized Signatory Letter
2. Form of Interim unaudited Financial Report (IFR)

**Schedule 1
Disbursement Arrangements**

Basic Information			
Financing number		Country Recipient Name of the Project	Republic of Yemen United Nations Children's Fund Second Additional Financing for EHNP
Disbursement Methods, and Minimum Size of Withdrawal Applications			
Disbursement Methods <i>Section 2 (**)</i>	Methods Available	Supporting Documentation <i>Subsections 4.3 and 4.4 (**)</i>	
Direct Payment	No		
Reimbursement	No		
Designated Account:	Yes	Interim unaudited Financial Report in the format provided in Attachment 2 of this letter	
Special Commitments	No		
Designated Account (Section 5 and 6 **)			
Type	Pooled	Ceiling	Variable
Financial Institution - Name	UN bank account in accordance with the applicable provisions of the Financial Regulations and Rules of UNICEF	Currency	USD
Frequency of Reporting, Subsection 6.3 (**)	Same as IFRs: Semiannual	Amount	forecast for 3 quarters (9 months)
Authorized Signatures (Subsections 3.1 and 3.2 **) The form for Authorized Signatories Letter is provided in Attachment 1 of this letter Withdrawal and Documentation Applications (Subsections 3.3 and 3.4 **)			
The World Bank Radnicka Cesta 80, 9th floor Zagreb 10000 Attention: World Bank Group Finance & Accounting (ex-Loan Department)			
Additional [Information] [Instructions]			
Other			

** Sections and subsections indicated relate to the Disbursement Guidelines for Investment Project Financing dated February 2017

Attachment 1 – Form of Authorized Signatory Letter

[Letterhead]
[Recipient]
[Street address]
[City] [Country]

[DATE]

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

Attention: [Country Director]

**Re: Grant No. D232-RY
(Second Additional Financing for Emergency Health and Nutrition Project)**

I refer to the Financing Agreement (“Agreement”) between the International Development Association (the “Association”) and the United Nations Children’s Fund (the “Recipient”), dated _____, providing the above Financing. For the purposes of Section 2.02 of the General Conditions as defined in the Agreement, any ¹[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, 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 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 representations and warranties, including without limitation, the

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.*

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]

Interim Financial Report (IFR)
Report 1-B

YEMEN EMERGENCY HEALTH AND NUTRITION PROJECT AF2
Grant No. XXXXX

Cash Forecast

For the Period Ending XX XX XXXX

All amounts are in USD

Disbursement Category	Cash Requirements for the next 1st quarter ending XX/XX/XXXX	Cash Requirements for the next 2nd Quarter ending XX/XX/XXXX	Cash Requirements for the next 3rd Quarter ending XX/XX/XXXX	Cash requirements for next 3 Quarters
(1) Goods, non-consultanting services, consultants' services, Training, and Operating Costs for Component 1.1, 1.4(a)(i) and 1.4 (b) of the Project	0	0	0	0
(2) UNICEF's Indirect cost under Component 2.1 of the Project	0	0	0	0
(3) Goods, non-consultanting services consultants' services, Training, and Operating Costs for Component 1.2 and 1.3, 1.4(a)(ii)	0	0	0	0
(4) WHO's Indirect cost under Component 2.2 of the Project	0	0	0	0
(5) (a) (i) UNICEF's Direct Cost Under component 2.1 of the project				
(ii) UNICEF's Third Party Monitoring, goods, non-consulting services, and Operating Costs under Component 2.1 of the Project	0	0	0	0
(b) (i) WHO's Direct Cost under Component 2.2 of the Project				
(ii) WHO's Third Party Monitoring, goods, non-consulting services, and Operating Costs under Component 2.2 of the Project				
(6) Eligible Crisis or Emergency Expenditures under Component 3 of the Project	0	0	0	0
Total	0	0	0	0
Total Cash Expenditures for the next x Quarters				0.00
Closing Cash Balance as per the end of reporting period				0.00
Additional Advance Requested				0.00

Interim Financial Report (IFR)
 Yemen Health Emergency Project AF2
 Commitment and disbursement
 Report 1C

Sub-Component 1-1:

Budget Description	Commitments		Amounts paid	
	Q1	Q2	Q1	Q2
Goods, drugs, supplies				
Implementation operational cost				
Operating expenses				
Contractual services (consulting and non-consulting services)				
Sub-Total 1-1				

Sub-Component 1-2:

Budget Description	Commitments		Amounts paid	
	Q1	Q2	Q1	Q2
Goods, drugs, supplies				
Implementation operational cost				
Operating expenses				
Contractual services (consulting and non-consulting services)				
Sub-Total 1-2				

Sub-Component 1-3:

Budget Description	Commitments		Amounts paid	
	Q1	Q2	Q1	Q2
Goods, drugs, supplies				
Implementation operational cost				
Operating expenses				
Contractual services (consulting and non-consulting services)				
Sub-Total 1-3				

Sub-Component 1-4:

Budget Description	Commitments		Amounts paid	
	Q1	Q2	Q1	Q2
Goods, drugs, supplies				
Implementation operational cost				
Operating expenses				
Contractual services (consulting and non-consulting services)				
Sub-Total 1-4				

Sub-Total for Component 1

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Component 2:

Budget Description	Commitments		Amounts paid	
	Q1	Q2	Q1	Q2
Third Party Monitoring and Evaluation				
Staff and other personnel cost				
Indirect cost				
Sub-Total for Component 2				

Grand Total

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