Ms. Sara Nyanti  
The Resident Representative  
United Nations Children’s Fund (UNICEF)  
Sana’a  
Republic of Yemen  

(Attention: The Representative)  

Re: Grant No. TF073203  
(Third Additional Financing for Yemen Emergency Crisis Response Project)  
Additional Instructions: Disbursement Letter  

Ms. Nyanti:  

I refer to the Grant Agreement (“Agreement”) between the United Nations Children’s Fund (“Recipient”) and the International Bank for Reconstruction and Development/International Development Association (“World Bank”), acting as acting as administrator of the Yemen Emergency Multi-Donor Trust Fund, for the above-referenced project, of even date herewith. The Agreement provides that the World Bank may issue additional instructions regarding the withdrawal of the proceeds of Grant No. TF073203 (“Grant”). This letter (“Disbursement Letter”), as revised from time to time, constitutes the additional instructions.  

I. Disbursement Arrangements, Withdrawal and Reporting of Grant Proceeds  

The attached World Bank Disbursement Guidelines for Projects, dated February 1, 2017, (“Disbursement Guidelines”) (Attachment 1), are an integral part of the Disbursement 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 sets out 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 processing of advances), instructions on supporting documentation, and frequency of reporting on the Designated Account.  

(ii) Electronic Delivery. The World Bank may permit the Recipient to electronically deliver applications (with supporting documents) through the World Bank’s web-based portal (https://clientconnection.worldbank.org) “Client Connection”. This option may be effected if 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 may 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 World Bank by
electronic means. The Recipient may continue to exercise the option of preparing and delivering Applications in paper form. The World Bank 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 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. Other Important Information

For additional information on disbursement arrangements, please refer to the Loan Handbook available on the 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, please contact the World Bank by email at clientconnection@worldbank.org. For more information about the website and registration arrangements, please contact the Association by email at askloans@worldbank.org.

Yours sincerely,

By: Marina Wes

Marina Wes
Country Director for Egypt, Yemen and Djibouti
Middle East and North Africa Region

Attachments:
1. Form of Authorized Signatory Letter.
Schedule 1: Disbursement Arrangements

<table>
<thead>
<tr>
<th>Basic Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Grant Number</strong></td>
</tr>
<tr>
<td><strong>Country</strong></td>
</tr>
<tr>
<td><strong>Recipient</strong></td>
</tr>
<tr>
<td><strong>Name of the Project</strong></td>
</tr>
<tr>
<td><strong>Closing Date</strong></td>
</tr>
<tr>
<td><strong>Disbursement Deadline Date</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Disbursement Methods and Supporting Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Disbursement Methods</strong></td>
</tr>
<tr>
<td>Direct Payment</td>
</tr>
<tr>
<td>Reimbursement</td>
</tr>
<tr>
<td>Advance</td>
</tr>
<tr>
<td>Special Commitments</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Advance (Sections 5 and 6 (**))</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Type</strong></td>
</tr>
<tr>
<td><strong>Ceiling</strong></td>
</tr>
<tr>
<td><strong>Financial Institution – Name</strong></td>
</tr>
<tr>
<td><strong>Currency</strong></td>
</tr>
<tr>
<td><strong>Frequency of Reporting Subsection 6.3 (</strong>)**</td>
</tr>
<tr>
<td><strong>Amount</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Minimum Value of Applications (subsection 3.5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Applicable.</td>
</tr>
</tbody>
</table>

**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 **)**

A letter in the Form attached (Attachment 2) should be furnished to the Association at the address indicated below providing the name(s) and specimen signature(s) of the official(s) authorized to sign Applications:
The World Bank
1818 H Street, N.W.
Washington, D.C. 20433
United States of America Attention: Samia Msadek, Country Director

Please provide completed and signed (a) applications for withdrawal, together with supporting documents, to the address indicated below:
The World Bank
Radnicka Cesta 80, 9th floor
Zagreb 10000, Croatia
Attention: World Bank Group Finance & Accounting (ex-Loan Department)

**Special Instructions**

The advance from the co-financing TF Grant should be fully documented before reporting use of funds against the IDA Grant.

**Sections and subsections indicated relate to the Disbursement Guidelines for Investment Project Financing dated February 2017**
Form of Authorized Signatory Letter

[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: [Country Director]

Dear [Country Director]:

Re: Grant No. TF073203
(Third Additional Financing for Yemen Emergency Crisis Response Project)

I refer to the Grant Agreement (“Agreement”) between the United Nations Children’s Fund (“Recipient”) and the International Bank for Reconstruction and Development/International Development Association (“World Bank”), acting as administrator of the Yemen Emergency Multi-Donor Trust Fund, 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, [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 World Bank.

---

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.

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.

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.

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.
[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 World Bank by electronic means. In full recognition that the World Bank 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 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 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.
Interim Unaudited Financial Statement

Sources and Uses of Funds Statement
for the Quarter Ending xx/xx/20XX

Grant Number TF073203

<table>
<thead>
<tr>
<th>Description</th>
<th>Actual</th>
<th>Planned</th>
<th>Variance</th>
<th>PAD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Quarter Year-To-Date Cumulative-Year-To-Date Current Quarter Year-To-Date Cumulative-Year-To-Date Current Quarter Year-To-Date Cumulative-Year-To-Date</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Cash Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project Account</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sources of Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DFID TF Grant Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign Exchange Gain / (Loss)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Uses of Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) Cash Transfer under part A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Cash transfers under Part A.1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Payment Agency Fees under Part A.2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Consultant Services and Recipient Costs under Part B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Consultancy Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Third Party Monitoring</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Recipient’s Direct Cost</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) Recipient’s Indirect Cost</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing Cash Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project Account</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Quarterly IFR Report 1-A
1. Add a note to describe variances between actual and planned expenditures > 15%
2. Describe any foreign exchange gains or losses in a separate note - FOREX Transaction, Report ID

<table>
<thead>
<tr>
<th>Total</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>

-8-
# Cash Forecast for the Quarter Ending xx/xx/20XX

(all amounts are in USD)

**Grant Number TF073203**

<table>
<thead>
<tr>
<th>Disbursement Category</th>
<th>Cash Requirements for the 1st quarter ending XX/XX/XXXX</th>
<th>Cash Requirements for the 2nd Quarter ending XX/XX/XXXX</th>
<th>Total Cash Requirements for two quarters</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Cash Transfer under Part A of the Project</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(a) Cash Transfer under Part A.1</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(b) Payment Agency(ies) fees under Part A.2 of the Project</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(2) Consultants’ services and Recipient’s costs under Part B of the Project</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(a) Consultants’ services</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(b) Third Party Monitoring</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(c) Recipient’s Direct Costs</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(d) Recipient’s Indirect Costs</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total Cash Expenditures for the next 2 Quarters | 0.00 |

| Closing Cash Balance as per the end of reporting period | 0.00 |

| Additional Advance Requested | 0.00 |
**Payment Progress for each Payment Agency - Paid vs. Returned Cash Payments / Payment Lists and Reconciliations**

for the Quarter Ending xx/xx/20XX

All amounts are in YER

Grant Number TF073203

<table>
<thead>
<tr>
<th>Cash Payments, By Governorate and number of beneficiaries</th>
<th>Total Transferred to Payment Agency</th>
<th>Collected by Beneficiaries from Payment Agencies</th>
<th>Un-Collected by Beneficiaries Returned by Payment Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of Beneficiaries</td>
<td>Amount YER</td>
<td>Number of Beneficiaries</td>
</tr>
<tr>
<td>Governorate 1 / Saada</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governorate 2 / Hadramut</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>............</td>
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<td>.........</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Totals</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Reconciliation Report**

Comparison of the disbursed benefit amounts to those in the original payment list and discrepancies (if any) in planned and disbursed amounts

The payment agency's refund of the value of unpaid transfers that could not be disbursed to beneficiaries due to no-show, lack of proper IDs, etc.
# Foreign Exchange Transactions and Gains / (Losses)

For the Quarter Ending xx/xx/20XX
Grant Number TF073203

## Foreign Exchange Transactions

<table>
<thead>
<tr>
<th>Date</th>
<th>USD Amount Exchanged</th>
<th>Actual Exchange Rate USD to YER</th>
<th>Yemeni Rials Proceeds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example</td>
<td>6/1/2017</td>
<td>$1,000,000</td>
<td>300</td>
</tr>
</tbody>
</table>

| Total      | $1,000,000           | 300,000,000                     |

## Foreign Exchange Gains (Losses)

<table>
<thead>
<tr>
<th>Expenditure Amount in USD</th>
<th>UN Operating Rate Exchange</th>
<th>Amount in YER</th>
<th>Actual Transaction Exchange Rate</th>
<th>Amount Exchanged in USD</th>
<th>Gains / (Losses)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example</td>
<td>1,000,000</td>
<td>250</td>
<td>250,000,000</td>
<td>300</td>
<td>833,333.33</td>
</tr>
</tbody>
</table>

| Total                    | $1,000,000                  | 250,000,000   | 833,333.33                      | 166,667                 |
YEMEN EMERGENCY CRISIS RESPONSE THIRD ADDITIONAL FINANCING

Uses of Funds Statement
For the Quarter Ending xx/xx/xxxx
All amounts are in USD

<table>
<thead>
<tr>
<th>Uses of Funds</th>
<th>IDA</th>
<th>DFID</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>3.1 Cash Transfers</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash transfers to beneficiaries</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment Agency Fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3.2 Project Management and Monitoring</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CT Systems, Technical and Operational Support</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Grievance Redress Mechanism</td>
<td></td>
<td></td>
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<tr>
<td>Communication and Facilitation</td>
<td></td>
<td></td>
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<tr>
<td>Outcome Assessment</td>
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<tr>
<td>Third Party Monitoring</td>
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<tr>
<td>UNICEF Direct Cost</td>
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</tr>
<tr>
<td>UNICEF Indirect Cost</td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>