

## Data Dictionary for IBRD Statement of Loans and IDA Statement of Credits and Grants

Data Element	Definition
<b>End of Period</b>	End of Period Date represents the date when the snapshot was taken - "as of" date for specific record.
<b>Loan Number / Credit Number</b>	<p>When used generally, the term loan refers to IBRD loans and IDA credits and grants.</p> <p>For IBRD loans and IDA credits or grants a loan number is an organization prefix (IBRD/IDA) and a five-character label that uniquely identifies the loan within the organization. The first four characters correspond to the loan number on the legal agreement, and the fifth character further identifies the respective portion of the financing associated with the project (for example, 12340, 12341, 1234A, etc.). In IDA, all grant labels start with the letter 'H'.</p>
<b>Region</b>	World Bank Region to which country and loan belong. Country lending is grouped into regions based on the current World Bank administrative (rather than geographic) region where project implementation takes place. The Other Region is used for loans to the IFC.
<b>Country</b>	Country to which loan has been issued. Loans to the IFC are included under the country "World".
<b>Country Code</b>	Country Code according to the World Bank country list. Might be different from the ISO country code.
<b>Borrower</b>	The representative of the borrower to which the Bank loan is made.
<b>Guarantor</b>	The Guarantor guarantees repayment to the Bank if the borrower does not repay.

<b>Guarantor Country Code</b>	Country Code of the Guarantor according to the World Bank country list. Might be different from the ISO country code.
<b>Loan Type</b>	<p>A type of loan/loan instrument for which distinctive accounting and/or other actions need to be performed.</p> <p>Loan Type Descriptions:</p> <p>B Loan –includes Contingency and Regular B-loans and guarantees  Pool loan- Currency Pooled Loans  FSL - Fixed Spread Loans (includes both fixed spread loans and IBRD flexible loans that have either fixed spread or variable spread terms)  IFC loan – loan to the IFC  Non Pool - Non Pooled Non-IFC Loans  Sngl crncy - - Single Currency Loans  SCP USD - Single Currency Pooled Loans - USD  SCP - DEM - Single Currency Pooled Loans - EUR  SCP JPY - Single Currency Pooled Loans – JPY</p>
<b>Loan Status / Credit Status</b>	<p>Status of the loan.</p> <p>Loan Status descriptions:</p> <p>APPROVED - Loan has been approved by the Bank  SIGNED - Loan has been signed by both parties  EFFECTIVE - Loan has been made effective in accordance with the terms of the legal agreement  DISBURSING - Loan is disbursing  DISBURSED - Loan has no undisbursed balance  REPAID - Loan has been fully repaid</p> <p>CANCELLED - Entire loan principal has been cancelled  TERMINATED - Unsigned loan that has been cancelled in full</p>
<b>Interest Rate Service Charge Rate</b>	Current Interest rate or service charge applied to loan. For loans that could have more than one interest rate (e.g. FSL or SCL fixed rate loans), the interest rate is shown as “0”.

<b>Currency of Commitment</b>	The currency in which a borrower's loan, credit, grant or trust fund is denominated.
<b>Project Name</b>	Short descriptive project name.
<b>Project ID</b>	A Bank project is referenced by a project ID (Pxxxxxxx). More than one loan, credit, or grant may be associated with one Project ID.
<b>Original Principal Amount</b>	The original US dollar amount of the loan that is committed and approved. For converted loans (CPL, SCP/SCL), and IDA credits with an MDRI component, amounts shown may be net of transferred amounts/application of MDRI. Alternatively, when new loans are set up to facilitate conversions from one product to another (e.g. a conversion from a Single Currency loan to a Fixed Spread loan), the original principal amount for the new loan may be shown as zero, since the new loan does not represent a new Board commitment. Similarly, new credit tranches created for the MDRI portion of an existing credit may have an original principal amount of zero since they do not represent new Board approvals.
<b>Cancelled Amount</b>	The portion of the undisbursed balance which has been cancelled (i.e. no longer available for future disbursement). Cancellations include terminations.
<b>Undisbursed Amount</b>	The amount of a loan commitment that is still available to be drawn down. These currency amounts have been valued at the exchange rates applicable at the end of period date.
<b>Disbursed Amount</b>	The amount that has been disbursed from a loan commitment in US dollars calculated at the exchange rate on the value date of the individual disbursements.
<b>Repaid to IBRD / Repaid to IDA</b>	Total principal amounts prepaid and regular repayments paid to IBRD/IDA in US dollars calculated at the exchange rate on the value date of the individual repayments.
<b>Due to IBRD / Due to IDA</b>	The amount disbursed and outstanding expressed as a stock of debt in historical US Dollars.
<b>Exchange Adjustment</b>	The increase (decrease) in value of disbursed and outstanding amount due to exchange rate fluctuations. This amount added to "Due to IBRD" yields "Borrower's Obligation; includes exchange adjustments on the amounts Due to 3rd parties.
<b>Borrower's Obligation</b>	The Borrower Obligation is the outstanding balance for the loan as of the end of period date in US dollars equivalent.  The Borrower's Obligation includes the amounts outstanding Due to 3rd parties.

<b>Sold 3rd Party</b>	Portion of loan sold to a third party.
<b>Repaid 3rd Party</b>	Amount repaid to a third party.
<b>Due 3rd Party</b>	Amount due to a third party.
<b>Loans Held</b>	The sum of the disbursed and outstanding amounts (net of repayments, i.e. Due to IBRD/IDA) plus undisbursed available amounts expressed in historical US Dollars.
<b>First Repayment Date</b>	The date on which principal repayment starts.
<b>Last Repayment Date</b>	The date specified in the loan/credit agreement (amended for any partial prepayments) on which the last principal installment must be repaid by the Borrower.
<b>Agreement Signing Date</b>	The date the borrower and the Bank sign the loan agreement.
<b>Board Approval Date</b>	The date the World Bank approves the loan.
<b>Effective Date (Most recent)</b>	The date on which a legal agreement becomes effective, or is expected to become effective.
<b>Close Date (Most Recent)</b>	The date specified in the legal agreement (or extension) after which the Bank may, by notice to the borrower, terminate the right to make withdrawals from the loan account.
<b>Last Disbursement Date</b>	The date on which the last disbursement was made (prior to the end of period date).

### General Notes:

1. Original principal amount less cancelled amount may not equal disbursed amount plus undisbursed amount due to exchange rate movements.
2. The disbursed amount less the repaid amount may not equal the borrower's obligation due to exchange rate movements.