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

This Data Dictionary provides descriptions of the data elements for the IBRD Statement of Loans and IDA Statement of Credits and Grants published on the World Bank Finances website.

Data Element	Definition
End of Period	End of Period Date represents the date as of which balances are shown in the report.
Loan Number / Credit Number	For IBRD loans and IDA credits or grants a loan number consists of the organization prefix (IBRD/IDA) and a five-character label that uniquely identifies the loan within the organization. In IDA, all grant labels start with the letter 'H'.
Region	World Bank Region to which the 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.
Country	Country to which a loan has been issued. Loans to the IFC are included under the country "World".
Country Code	Country Code according to the World Bank country list. This might be different from the ISO country code.
Borrower	The representative of the borrower to which the Bank loan is made.
Guarantor	The Guarantor guarantees repayment to the Bank if the borrower does not repay.

Guarantor Country Code	Country Code of the Guarantor according to the World Bank country list. This might be different from the ISO country code.
Loan Type	A type of loan/loan instrument for which distinctive accounting and/or other actions need to be performed.  Loan Type Descriptions:  B Loan –Co-financing lending product that includes Contingency and Regular 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 – single currency loans to the IFC Non Pool - Original IBRD lending product, prior to currency pooled 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
Loan Status / Credit Status	Status of the loan.  Loan Status descriptions:  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  CANCELLED - Entire loan principal has been cancelled TERMINATED - Unsigned loan that has been cancelled in full
Interest Rate / Service Charge Rate	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".

Currency of Commitment	The currency in which a borrower's loan, credit or grant is denominated.
Project Name	Short descriptive project name.
Project ID	A Bank project is referenced by a project ID (Pxxxxxxx). More than one loan, credit, or grant may be associated with one Project ID.
Original Principal Amount	The original US dollar amount of the loan that is committed and approved.
Cancelled Amount	The portion of the undisbursed balance which has been cancelled (i.e. no longer available for future disbursement). Cancellations include terminations (where approved loan agreements were never signed).
Undisbursed Amount	The amount of a loan commitment that is still available to be drawn down. These currency amounts have been converted to US dollars at the exchange rates applicable at the end of period date.
Disbursed Amount	The amount that has been disbursed from a loan commitment in equivalent US dollars, calculated at the exchange rate on the value date of the individual disbursements.
Repaid to IBRD	Total principal amounts paid or prepaid to IBRD in US dollars, calculated at the exchange rate on the value date of the individual repayments.
Repaid to IDA	Total principal amounts paid or prepaid to IDA in US dollars, calculated at the exchange rate on the value date of the individual repayments. Repaid to IDA amounts include amounts written off under the Multilateral Debt Relief Initiative (MDRI).
Due to IBRD	Where the exchange adjustment is shown separately, this is the amount disbursed and outstanding expressed as a stock of debt in historical US Dollars. Where the exchange adjustment is not shown separately, this is the amount due and outstanding as of the End of Period date.
Due to IDA	Amount due and outstanding as of the End of Period date.
Exchange Adjustment	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.
Borrower's Obligation	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.

Sold 3rd Party	Portion of loan sold to a third party.
Repaid 3rd Party	Amount repaid to a third party.
Due 3rd Party	Amount due to a third party.
Loans Held	The sum of the disbursed and outstanding amounts (net of repayments, i.e. Due to IBRD/IDA) plus undisbursed available amounts.
First Repayment Date	The date on which principal repayment starts.
Last Repayment Date	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.
Agreement Signing Date	The date the borrower and the Bank sign the loan agreement.
Board Approval Date	The date the World Bank approves the loan.
Effective Date	The date on which a legal agreement becomes effective, or is expected to become effective.
Close Date	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.
Last Disbursement Date	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.