

LOAN NUMBER 8730-GT

# Loan Agreement

(Crecer Sano: Guatemala Nutrition and Health Project)

between

REPUBLIC OF GUATEMALA

and

INTERNATIONAL BANK FOR RECONSTRUCTION  
AND DEVELOPMENT

Dated May 15, 2019

## LOAN AGREEMENT

Agreement dated May 15, 2019 between REPUBLIC OF GUATEMALA ("Borrower") and INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT ("Bank").

(A) Whereas the Borrower has informed the Bank that it will use budgeted funds to pre-finance the Eligible Expenditures under Part 2 of the Project.

(B) Whereas the Bank has agreed to Reimburse the Borrower an equivalent amount in Dollars from the Loan Account for said pre-financed Eligible Expenditures in accordance with paragraph 2.2 of the Disbursement Guidelines, and as provided in Sections IV and V of Schedule 2 to this Agreement, which Reimbursement will thereafter be registered by the Borrower in its corresponding annual budget, and be used in conformity with the Borrower's budgetary laws.

The Borrower and the Bank hereby agree as follows:

### ARTICLE I — GENERAL CONDITIONS; DEFINITIONS

- 1.01. The General Conditions (as defined in the Appendix to this Agreement) constitute an integral part of this Agreement.
- 1.02. Unless the context requires otherwise, the capitalized terms used in this Agreement have the meanings ascribed to them in the General Conditions or in the Appendix to this Agreement.

### ARTICLE II — LOAN

- 2.01. The Bank agrees to lend to the Borrower, on the terms and conditions set forth or referred to in this Agreement, the amount of one hundred million Dollars (\$100,000,000), as such amount may be converted from time to time through a Currency Conversion in accordance with the provisions of Section 2.08 of this Agreement ("Loan"), to assist in financing the project described in Schedule 1 to this Agreement ("Project").
- 2.02. The Borrower may withdraw the proceeds of the Loan in accordance with Section IV of Schedule 2 to this Agreement.
- 2.03. The Front-end Fee payable by the Borrower shall be equal to one quarter of one percent (0.25%) of the Loan amount.
- 2.04. The Commitment Charge payable by the Borrower shall be equal to one quarter of one percent (0.25%) per annum on the Unwithdrawn Loan Balance.
- 2.05. The interest payable by the Borrower for each Interest Period shall be at a rate equal to the Reference Rate for the Loan Currency plus the Fixed Spread; provided, that upon a Conversion of all or any portion of the principal amount of the Loan, the interest payable by the Borrower during the Conversion Period on such amount shall be determined in accordance with the relevant provisions of Article IV of the General Conditions.

Notwithstanding the foregoing, if any amount of the Withdrawn Loan Balance remains unpaid when due and such non-payment continues for a period of thirty days, then the interest payable by the Borrower shall instead be calculated as provided in Section 3.02 (e) of the General Conditions.

- 2.06. The Payment Dates are March 15 and September 15 in each year.
- 2.07. The principal amount of the Loan shall be repaid in accordance with the amortization schedule set forth in Schedule 3 to this Agreement.
- 2.08. (a) The Borrower may at any time request any of the following Conversions of the terms of the Loan in order to facilitate prudent debt management: (i) a change of the Loan Currency of all or any portion of the principal amount of the Loan, withdrawn or unwithdrawn, to an Approved Currency; (ii) a change of the interest rate basis applicable to: (A) all or any portion of the principal amount of the Loan withdrawn and outstanding from a Variable Rate to a Fixed Rate, or vice versa; or (B) all or any portion of the principal amount of the Loan withdrawn and outstanding from a Variable Rate based on a Reference Rate and the Variable Spread to a Variable Rate based on a Fixed Reference Rate and the Variable Spread, or vice versa; or (C) all of the principal amount of the Loan withdrawn and outstanding from a Variable Rate based on a Variable Spread to a Variable Rate based on a Fixed Spread; and (iii) the setting of limits on the Variable Rate or the Reference Rate applicable to all or any portion of the principal amount of the Loan withdrawn and outstanding by the establishment of an Interest Rate Cap or Interest Rate Collar on the Variable Rate or the Reference Rate.
- (b) Any conversion requested pursuant to paragraph (a) of this Section that is accepted by the Bank shall be considered a "Conversion", as defined in the General Conditions, and shall be effected in accordance with the provisions of Article IV of the General Conditions and of the Conversion Guidelines.

### **ARTICLE III — PROJECT**

- 3.01. The Borrower declares its commitment to the objective of the Project. To this end, the Borrower shall carry out the Project through MSPAS and in coordination with MIDES and SESAN (as the case may be), all in accordance with the provisions of Article V of the General Conditions and the Inter Institutional Arrangements.
- 3.02. Without limitation upon the provisions of Section 3.01 of this Agreement, and except as the Borrower and the Bank shall otherwise agree, the Borrower shall ensure that the Project is carried out in accordance with the provisions of Schedule 2 to this Agreement.

### **ARTICLE IV — REMEDIES OF THE BANK**

- 4.01. The Additional Events of Suspension consist of the following:
  - (a) the regulations mentioned in Section IV. B. 1(b)(ii) of Schedule 2 to this Agreement shall have been amended, suspended, abrogated, repealed or waived so as to affect materially and adversely, in the opinion of the Bank, the ability of

MIDES and the Financial Institution to comply with the Anti-Corruption Guidelines.

(b) The Financial Institution shall have failed to comply with the Anti-Corruption Guidelines.

4.02. The Additional Event of Acceleration consists of the following, namely, that any of the events specified in Section 4.01 of this Agreement occurs and is continuing for a period of 30 days after notice of the event has been given by the Bank to the Borrower.

#### **ARTICLE V — EFFECTIVENESS; TERMINATION**

5.01. The Additional Conditions of Effectiveness consist of the following, namely, that the Operations Manual has been adopted in a manner and with contents acceptable to the Bank.

5.02. The Effectiveness Deadline is September 18, 2019.

#### **ARTICLE VI — REPRESENTATIVE; ADDRESSES**

6.01. The Borrower's Representative is its Minister of Public Finance.

6.02. The Borrower's Address is:

Ministerio de Finanzas Públicas  
8ª Avenida 20-59  
Centro Cívico, Zona 1  
Guatemala, Guatemala

Telex:  
(502)23743000 Ext. 11801

6.03. The Bank's Address is:

International Bank for Reconstruction and Development  
1818 H Street, N.W.  
Washington, D.C. 20433  
United States of America

Telex:                      Facsimile:  
  
248423(MCI) or            1-202-477-6391  
64145(MCI)

AGREED Guatemala City, Republic of Guatemala, as of the day and year first above written.

**REPUBLIC OF GUATEMALA**

By

  
Authorized Representative

Name: Victor Martinez

Title: Minister of Finance

**INTERNATIONAL BANK FOR  
RECONSTRUCTION AND DEVELOPMENT**

By

  
Authorized Representative

Name: Seynabou Sakho

Title: Country Director for Central America

## SCHEDULE 1

### Project Description

The objective of the Project is to improve selected practices, services and behaviors known to be key determinants of chronic malnutrition (with an emphasis on the first 1,000 days of life) in the Intervention Areas.

The Project consists of the following parts:

#### **Part 1. Providing Inter-sectoral Services to Address Chronic Malnutrition Risk Factors.**

- (a) Providing primary health care interventions of nutrition and health services to mothers and children; and increasing the access to, and the quality of, said health care interventions, through, *inter alia*: (i) the carrying out of selected health infrastructure investments, which consists of, *inter alia*, rehabilitation or construction of health posts in the Intervention Areas; (ii) the rehabilitation of selected community centers; (iii) the purchase of medical equipment, and medical and non-medical supplies; (iv) the carrying out of health promotion activities; and (v) the carrying out of studies and training on the primary health care package to relevant stakeholders.
- (b) Promoting behavioral change interventions through, *inter alia*: (i) the carrying out of health promotion activities, including workshops; (ii) fostering interpersonal communication and culturally appropriate local communication strategies; and (iii) providing technical assistance to improve the CCT Program.
- (c) Improving access to safe drinking water and sanitation in the Intervention Areas through, *inter alia*: (i) the design, construction and/or rehabilitation of small water and sanitation systems in the Intervention Areas (Water Subprojects); (ii) the provision of water filters for households; (iii) the carrying out of tests of water systems to be rehabilitated; and (iv) strengthening the water quality monitoring system and follow up mechanisms to promote compliance with water quality standards.
- (d) Support the interinstitutional coordination for the implementation of the following activities set forth in the National Strategy to Prevent Chronic Malnutrition 2016-2020 and follow up those activities to reduce chronic malnutrition, through, *inter alia*: (i) the improvement of existing information systems to ensure interoperability, through the RUUN and the existence of tools to monitor implementation progress of said strategy; (ii) the carrying out of studies on the causes and roles of risk factors in the development of chronic malnutrition; (iii) the evaluation of interventions to address chronic malnutrition; and (iv) the preparation and implementation of a nationwide communication strategy for health and social workers, relevant stakeholders and the general population.

#### **Part 2. Moving the Focus towards Results.**

Carrying out a Results-based Eligible Expenditure Program to: (a) promote the use of health services, including timely prenatal care; (b) promote behavioral changes, including exclusive breastfeeding during the first six (6) months of life; and (c) strengthen the CCT Program in the Intervention Areas, as further described in Schedule 4 to this Agreement.

**Part 3. Supporting Project Management, Monitoring and Evaluation.**

Provision of support to MSPAS for the carrying out of Project management, coordination and evaluation, including, *inter alia*: (a) the carrying out of the Project audits; (b) the provision of office equipment; (c) the carrying out of training on project management, coordination and evaluation; (d) the provision of technical support on procurement, safeguards and financial management requirements, including the hiring of MSPAS' staff; (e) the financing of Operating Costs; and (f) the carrying out of an independent verification of DLI achievement.

## SCHEDULE 2

### Project Execution

#### Section I. Implementation Arrangements

##### A. Institutional Arrangements

1. Throughout Project implementation, the Borrower shall ensure that MSPAS functions in a manner and with adequate staffing and budgetary resources, all acceptable to the Bank, and as set forth in the Operations Manual.
2. No later than three (3) months after the Effective Date, the Borrower, through MSPAS, shall hire and maintain throughout the implementation of the Project, as a minimum, professionals in the following areas: financial management, accounting, budget, procurement, environment, and social, all with functions and responsibilities as set forth in the Operations Manual and with qualifications and experience, and under terms of reference, acceptable to the Bank.

##### B. Inter Institutional Arrangements

For purposes of facilitating the implementation of the Project, and no later than three (3) months after the Effective Date, the Borrower, through MSPAS, shall enter into separate arrangements with: (a) MIDES; and (b) SESAN, (“Inter Institutional Arrangements”), all under terms and conditions acceptable to the Bank, including, *inter alia*: (i) the establishment of the coordination mechanisms among MSPAS MIDES and SESAN, as applicable, to be used in connection with the implementation of the Project; and (ii) the terms and conditions governing MIDES and SESAN as beneficiaries of Project activities.

##### C. Water Subproject Agreements

1. To facilitate the carrying out of Part 1(c)(i) of the Project, and prior to the implementation of any Water Subproject under said Part of the Project that falls within the administrative jurisdiction of any given Participating Municipality, the Borrower, through MSPAS, shall enter into an agreement with said Participating Municipality (the “Water Subproject Agreement”), under terms and conditions acceptable to the Bank and set forth in the Operations Manual, which shall include, *inter alia*, the obligation of said Participating Municipality to operate and maintain the Water Subproject in a manner acceptable to the Bank.
2. The Borrower, through MSPAS, shall exercise its rights and carry out its obligations under each Water Subproject Agreement in such manner as to protect the interests of the Borrower and the Bank and to accomplish the purposes of the Loan. Except as the Bank shall otherwise agree, the Borrower, through MSPAS, shall not assign, amend, abrogate, waive, terminate or fail to enforce any Water Subproject Agreement or any of its provisions.



**D. Conditional Cash Transfers**

Throughout Project Implementation, the Borrower, through MIDES, shall provide Conditional Cash Transfers under Part 2 of the Project in accordance with the updated CCT Operations Manual acceptable to the Bank.

**E. Project Operations Manual**

1. The Borrower, through MSPAS, shall adopt and thereafter carry out the Project in accordance with the provisions of a manual (the Operations Manual), acceptable to the Bank, which shall include, *inter alia*: (a) a detailed description of Project activities and institutional arrangements for the Project; (b) the Project administrative, accounting, auditing, reporting, financial (including cash flow aspects in relation thereto), procurement and disbursement procedures; (c) the monitoring indicators for the Project; (d) the institutional and administrative mechanisms established to ensure inter-institutional coordination; (e) the ESMF; and (f) the procedures to ensure the consultation and participation of indigenous peoples throughout the implementation of the Project.
2. Except as the Bank may otherwise agree in writing, the Borrower, through MSPAS, shall not abrogate, amend, suspend, waive or otherwise fail to enforce the Operations Manual or any provision thereof.
3. In case of any conflict between the terms of the Operations Manual and those of this Agreement, the terms of this Agreement shall prevail.

**F. Independent Evaluation**

For purposes of carrying out Part 2 of the Project, the Borrower, through MSPAS, in coordination with MIDES and SESAN, shall:

1. no later than 270 days after the Effective Date, select, hire and retain an Independent Evaluation Entity with qualifications and experience, and under terms of reference acceptable to the Bank, in accordance with Section III of this Schedule;
2. cause the Independent Evaluation Entity to: (a) carry out a periodical technical verification of the level of achievement of the DLIs set forth in Schedule 4 to this Agreement; and (b) (i) prepare Independent Evaluation Reports covering a period of one calendar quarter, of such scope and detail as set forth in the Operations Manual; and (ii) furnish each Independent Evaluation Report to the Borrower, no later than forty-five (45) days after the end of each calendar quarter; and
3. no later than thirty (30) after the receipt of each Independent Evaluation Report, forward to the Bank each said report.

**G. Financial Institution Agreement**

1. For purposes of carrying out Part 2 of the Project, the Borrower, through MIDES, shall maintain an agreement with the Financial Institution (the Financial Institution Agreement) on terms and conditions acceptable to the Bank, including, *inter alia* the Financial

Institution's obligations to provide, on behalf of the Borrower, the Conditional Cash Transfers to Eligible Beneficiaries, in a manner acceptable to the Bank, and in accordance with the regulations mentioned in Section IV. B. 1(b)(ii) of Schedule 2 to this Agreement.

**H. Anti-Corruption**

The Borrower, through MSPAS, shall ensure that the Project is carried out in accordance with the provisions of the Anti-Corruption Guidelines.

**I. Safeguards**

1. The Borrower, through MSPAS, shall carry out the Project in accordance with the ESMF.
2. Except as the Bank shall otherwise agree, the Borrower, through MSPAS, shall not assign, amend, abrogate, terminate, fail to enforce or waive the ESMF or any of its provisions thereof.
3. The Borrower, through MSPAS, shall ensure that the terms of reference of any consultancy in respect to Part 1 of the Project shall be satisfactory to the Bank following its review thereof and, to that end, such terms of reference shall duly incorporate the requirements of the Bank's Safeguard Policies then in force, as applied to the advice conveyed through such technical assistance.

**Section II. Project Monitoring Reporting and Evaluation**

**A. Project Reports**

1. The Borrower, through MSPAS, shall monitor and evaluate the progress of the Project and prepare Project Reports in accordance with the provisions of Section 5.08 of the General Conditions and on the basis of indicators set forth in the Operations Manual. Each Project Report shall cover the period of one calendar semester, and shall be furnished to the Bank not later than forty-five (45) days after the end of the period covered by such report.

**B. Financial Management, Financial Reports and Audits**

1. The Borrower, through MSPAS, shall maintain or cause to be maintained a financial management system in accordance with the provisions of Section 5.09 of the General Conditions.
2. The Borrower, through MSPAS, shall prepare and furnish to the Bank not later than forty-five (45) days after the end of each calendar semester, interim unaudited financial reports for the Project covering the pertinent calendar semester, in form and substance satisfactory to the Bank.
3. The Borrower, through MSPAS, shall have the Financial Statements for Parts 1 and 3 of the Project audited in accordance with the provisions of Section 5.09 (b) of the General Conditions. Each audit of the Financial Statements for Part 1 and 3 of the Project shall cover the period of one fiscal year of the Borrower, or any other period acceptable to the Bank. The audited Financial Statements for Parts 1 and 3 of the Project for each such period shall be furnished to the Bank not later than six months after the end of such period.

4. The Borrower, through MSPAS, shall have the Results-based Eligible Expenditure Program under Part 2 of the Project audited in accordance with the provisions of Section 5.09 of the General Conditions. Each audit of the Results-based Eligible Expenditure Program under Part 2 of the Project shall cover the period of one fiscal year of the Borrower, or any other period acceptable to the Bank. The audited Conditional Cash Transfers under Part 2 of the Project for each such period shall be furnished to the Bank not later than six months after the end of such period.

**Section III. Procurement**

All goods, works, non-consulting services and consulting services required for the Project and to be financed out of the proceeds of the Loan shall be procured in accordance with the requirements set forth or referred to in the Procurement Regulations and the provisions of the Procurement Plan.

**Section IV. Withdrawal of Loan Proceeds**

**A. General**

1. The proceeds of the Loan may be withdrawn in accordance with the provisions of Article II of the General Conditions, this Section, and such additional instructions as the Bank shall specify by notice to the Borrower (including the Disbursement Guidelines as made applicable to this Agreement pursuant to such instructions), to finance Eligible Expenditures as set forth in the table in paragraph 2 below.
2. The following table specifies the categories of Eligible Expenditures that may be financed out of the proceeds of the Loan ("Category"), the allocation of the amounts of the Loan to each Category, and the percentage of expenditures to be financed for Eligible Expenditures in each Category.

<b>Category</b>	<b>Amount of the Loan Allocated (expressed in USD)</b>	<b>Percentage of Expenditures to be financed (inclusive of Taxes)</b>
(1) Goods, works, non-consulting services, consulting services, Training and Operating Costs under Parts 1 and 3 of the Project	85,000,000	100%
(2) Results-based Eligible Expenditure Program under Part 2 of the Project	14,750,000	100%
(3) Front-end Fee	250,000	Amount payable pursuant to Section 2.03 of this Agreement in accordance with Section 2.07 (b) of the General Conditions
<b>TOTAL AMOUNT</b>	<b>100,000,000</b>	

**B. Withdrawal Conditions; Withdrawal Period**

1. Notwithstanding the provisions of Part A of this Section, no withdrawal shall be made:
  - (a) for payments made prior to the date of this Agreement; and
  - (b) with respect to Category (2), unless:
    - (i) the Borrower has: (A) carried out a socio cultural assessment of the CCT Program under terms of reference acceptable to the Bank; and (B) updated CCT Operations Manual in a manner to include the recommendations of the above-referenced socio cultural assessment, and with contents acceptable to the Bank; and
    - (ii) (A) the Technical Committee of the Social Protection Trust Fund shall have issued regulations (*Reglamento*) mandating the Social Protection Trust Fund, including the Financial Institution, to comply with the application of the Anti-Corruption Guidelines, on terms and conditions acceptable to the Bank; and (B) the regulations mentioned in (A) herein shall have become effective in a manner acceptable to the Bank.
2. The Closing Date is January 31, 2024.

**Section V. Other Undertakings**

1. Without limitation to the provisions set forth in Section IV.B.1. of this Schedule, each withdrawal under Category (2) shall be made only after the Borrower has furnished to the Bank: (a) the Independent Evaluation Report acceptable to the Bank, confirming the achievement of the respective DLI or DLIs set forth in Schedule 4 to this Agreement, and in the Operations Manual; and (b) supporting documentation acceptable to the Bank confirming that expenditures under the Results-based Eligible Expenditure Program in an amount at least equal to the amount to be withdrawn under this Category in respect of each DLI, have been made, and that said expenditures have not been presented before to the Bank as Eligible Expenditures or as satisfactory evidence for withdrawals under this Agreement or any other agreement providing for Bank financing.

### SCHEDULE 3

#### Amortization Schedule

1. The following table sets forth the Principal Payment Dates of the Loan and the percentage of the total principal amount of the Loan payable on each Principal Payment Date (“Installment Share”). If the proceeds of the Loan have been fully withdrawn as of the first Principal Payment Date, the principal amount of the Loan repayable by the Borrower on each Principal Payment Date shall be determined by the Bank by multiplying: (a) Withdrawn Loan Balance as of the first Principal Payment Date; by (b) the Installment Share for each Principal Payment Date, such repayable amount to be adjusted, as necessary, to deduct any amounts referred to in paragraph 4 of this Schedule, to which a Currency Conversion applies.

<b>Principal Payment Date</b>	<b>Installment Share (Expressed as a Percentage)</b>
On each March 15 and September 15 Beginning September 15, 2023 through September 15, 2049	1.85 %
On March 15, 2050	1.95 %

2. If the proceeds of the Loan have not been fully withdrawn as of the first Principal Payment Date, the principal amount of the Loan repayable by the Borrower on each Principal Payment Date shall be determined as follows:
  - (a) To the extent that any proceeds of the Loan have been withdrawn as of the first Principal Payment Date, the Borrower shall repay the Withdrawn Loan Balance as of such date in accordance with paragraph 1 of this Schedule.
  - (b) Any amount withdrawn after the first Principal Payment Date shall be repaid on each Principal Payment Date falling after the date of such withdrawal in amounts determined by the Bank by multiplying the amount of each such withdrawal by a fraction, the numerator of which is the original Installment Share specified in the table in paragraph 1 of this Schedule for said Principal Payment Date (“Original Installment Share”) and the denominator of which is the sum of all remaining Original Installment Shares for Principal Payment Dates falling on or after such date, such amounts repayable to be adjusted, as necessary, to deduct any amounts referred to in paragraph 4 of this Schedule, to which a Currency Conversion applies.
3. (a) Amounts of the Loan withdrawn within two calendar months prior to any Principal Payment Date shall, for the purposes solely of calculating the principal amounts payable on any Principal Payment Date, be treated as withdrawn and outstanding on the second Principal Payment Date following the date of withdrawal and shall be repayable on each Principal Payment Date commencing with the second Principal Payment Date following the date of withdrawal.

- (b) Notwithstanding the provisions of sub-paragraph (a) of this paragraph, if at any time the Bank adopts a due date billing system under which invoices are issued on or after the respective Principal Payment Date, the provisions of such sub-paragraph shall no longer apply to any withdrawals made after the adoption of such billing system.
- 4. Notwithstanding the provisions of paragraphs 1 and 2 of this Schedule, upon a Currency Conversion of all or any portion of the Withdrawn Loan Balance to an Approved Currency, the amount so converted in the Approved Currency that is repayable on any Principal Payment Date occurring during the Conversion Period, shall be determined by the Bank by multiplying such amount in its currency of denomination immediately prior to the Conversion by either: (i) the exchange rate that reflects the amounts of principal in the Approved Currency payable by the Bank under the Currency Hedge Transaction relating to the Conversion; or (ii) if the Bank so determines in accordance with the Conversion Guidelines, the exchange rate component of the Screen Rate.
- 5. If the Withdrawn Loan Balance is denominated in more than one Loan Currency, the provisions of this Schedule shall apply separately to the amount denominated in each Loan Currency, so as to produce a separate amortization schedule for each such amount.

**SCHEDULE 4**

**Disbursement-Linked Indicators**

<b>Disbursement Linked Indicator Description</b>	<b>Disbursement Linked Indicator</b>	<b>Amount of the Loan Allocated (expressed in Dollars)</b>
DLI 1. Increased coverage of prenatal care with at least four visits in the Intervention Areas	<p>DLI 1.1: The percentage of pregnant women in the Intervention Areas receiving at least four prenatal care visits has increased to 30%;</p> <p>DLI 1.2: the percentage of pregnant women in the Intervention Areas receiving at least four prenatal care visits has increased to 50%; and</p> <p>all cumulative from a baseline of 18.7%.</p>	<p>DLI 1.1: 2,000,000</p> <p>DLI 1.2: 87,500 for every increase of 1% up to a maximum of 2,000,000</p>
DLI 2. RUUN receives individual level data on health system usage	<p>DLI 2.1: The Borrower, through MIDES, has updated SIGSA to: (a) maintain individual records with the information required to confirm if co-responsibilities have been fulfilled; and (b) make the inter-operability of the RUUN and SIGSA functional.</p> <p>DLI 2.2: Individual records of usage of each component of the health care package are systematically being shared with MIDES for the verification of co-responsibilities under the CCT Program.</p>	<p>DLI 2.1: 1,500,0000</p> <p>DLI 2.2: 1,500,0000</p>
DLI 3. Increased percentage of six month old children who are Exclusively Breastfed in the Intervention Areas	<p>DLI 3.1: The percentage of 6 month old children who are Exclusively Breastfed has increased to 50%;</p> <p>DLI 3.2: the percentage of 6 month old children who are Exclusively Breastfed has increased to 65%; and</p> <p>all cumulative from a baseline of 43%.</p>	<p>DLI 3.1: 2,000,000</p> <p>DLI 3.2: 134,000 for every increase of 1% up to a maximum of 2,000,000</p>
DLI 4. Increased percentage of children under two years old who are beneficiaries of the CCT	DLI 4.1: The CCT Operations Manual has been updated and adopted by MIDES in a manner and with contents acceptable to the Bank, including an update of the components of the basic health care package as co-responsibilities.	DLI 4.1: 2,000,000

Program receiving transfers based on compliance with the full verification cycle of health co-responsibilities in the Intervention Areas	DLI 4.2: The percentage of children under two years old whose household is: (a) located in the Intervention Areas; (b) enrolled in the CCT Program; (c) fulfilling the full verification cycle of health co-responsibilities; and (d) receiving Conditional Cash Transfers; all as set forth in the CCT Operations Manual, has increased to 70%, cumulative from a baseline of 0.	DLI 4.2: 1,750,000
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## APPENDIX

### Section I. Definitions

1. “Anti-Corruption Guidelines” means the “Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants”, dated October 15, 2006 and revised in January 2011 and as of July 1, 2016.
2. “Bank’s Safeguard Policies” means the Bank’s operational safeguard policies and procedures, set forth in the Bank’s Operational Manual under OP/BPs 4.01, 4.04, 4.09, 4.10, 4.11, 4.12, 4.36, 4.37, 7.50 and 7.60, or such policies and procedures then in force.
3. “BANRURAL” means *Banco de Desarrollo Rural*, the Borrower’s Rural Development Bank created pursuant to the Legislative Decree No. 99-70, dated December 3, 1970, duly published in the Borrower’s official gazette on December 22, 1970, and as amended to the date of this Agreement.
4. “Category” means a category set forth in the table in Section IV of Schedule 2 to this Agreement.
5. “CCT Operations Manual” means the *Manual Operativo del Program Social Mi Bono Seguro*, the Borrower’s manual for the CCT Program approved pursuant to the Borrower’s Ministerial Decree (*Acuerdo Ministerial*) No. DS-86-2015 dated August 31, 2015, as may be amended from time to time in a manner and with contents acceptable to the Bank.
6. “CCT Program” means *Programa Social Mi Bono Seguro*, the Borrower’s conditional cash transfer program established pursuant to the Borrower’s Ministerial Decree (*Acuerdo Ministerial*) No. DS-46-2015, as amended to the date of this Agreement, or its successor acceptable to the Bank.
7. “COCODES” means *Consejos Comunitarios de Desarrollo*, the Community Development Councils, created within the Borrower’s territory pursuant to the Legislative Decree No. 11-2002, dated March 12, 2002, duly published in the Borrower’s official gazette on April 15, 2002, and as amended to the date of this Agreement.
8. “COMUDES” means *Consejos Municipales de Desarrollo*, the Municipal Development Councils, created within the Borrower’s territory pursuant to the Legislative Decree No. 11-2002, dated March 12, 2002, duly published in the Borrower’s official gazette on April 15, 2002, and as amended to the date of this Agreement.
9. “CONASAN” means *Consejo Nacional de Seguridad Alimentaria y Nutrición*, the Borrower’s National Council for Food Security and Nutrition, created pursuant to the Borrower’s Legislative Decree No 32-2005, dated April 6, 2005, duly published in the Borrower’s official gazette on May 2, 2005.
10. “Conditional Cash Transfer” means a grant made to an Eligible Beneficiary who complies with the health co-responsibilities under the CCT Program, as set forth in the CCT Operations Manual, collectively referred to as “Conditional Cash Transfers”.

11. “Department” means *Departamento*, a political subdivision of the Borrower created pursuant to the Borrower’s Constitution dated May 31, 1985, as amended to the date of this Agreement, collectively referred to as “Departments”.
12. “Disbursement Guidelines” means the “World Bank Disbursement Guidelines for Projects” dated February 2017, as revised from time to time by the Bank.
13. “DLI” means each indicator related to Category (2) as set forth in the table in Schedule 4 to this Agreement.
14. “Eligible Beneficiary” means any individual living in the Intervention Areas who meets the eligibility criteria set forth in the CCT Operations Manual to benefit from a Conditional Cash Transfer.
15. “ESMF” means Environmental and Social Management Framework, the Borrower’s framework acceptable to the Bank, dated November 2016 and revised on April 2019, disclosed in country on April 25, 2019\_ and by the Bank on April 26, 2019, which contains the environmental protection measures in respect of the Project, including: (a) protection of natural habitats and pest management; (b) guidelines for the identification of existing environmental conditions and potential direct and indirect environmental impacts resulting from the carrying out of the Project; (c) guidelines for the carrying out of environmental assessments and the preparation and implementation of environmental management plans, when applicable; (d) provisions for the treatment of physical cultural resources discovered during project implementation (chance finds); (e) the recommendation of mitigation measures for each negative impact identified; and (f) measures for enhancing each identified positive impact.
16. “Exclusively Breastfed” means that the infant receives only breast milk. No other liquids or solids are given, not even water, with the exception of oral rehydration solution, or drops/syrups of vitamins, minerals, or medicines.
17. “Financial Institution” means BANRURAL.
18. “Financial Institution Agreement” means the agreement entered into between the Borrower, through MIDES, and the Financial Institution, dated April 20, 2009, which created the Social Protection Trust Fund, as said agreement has been amended to the date of this agreement, and as the same may be further amended from time to time in a manner and with contents acceptable to the Bank.
19. “General Conditions” means the “International Bank for Reconstruction and Development General Conditions for Loans”, dated March 12, 2012, with the modifications set forth in Section II of this Appendix.
20. “Independent Evaluation Entity” means the independent verification entity referred to in Section I.F.1 of Schedule 2 to this Agreement.
21. “Independent Evaluation Report” means each of the quarterly reports referred to in Section I.F.2 of Schedule 2 to this Agreement.

22. “Inter Institutional Arrangement” means either one of the agreements referred to in Section I.B of Schedule 2 to this Agreement, collectively referred to as “Inter Institutional Arrangements”.
23. “Intervention Areas” means the following Borrower’s Departments *Alta Verapaz, Chiquimula, Huehuetengo, Quiche, San Marcos, Sololá, Totonicapán*, or any other Department acceptable to the Bank.
24. “MIDES” means *Ministerio de Desarrollo Social*, the Borrower’s Ministry of Social Development, or its successor thereto acceptable to the Bank.
25. “MSPAS” means *Ministerio de Salud Pública y Asistencia Social*, the Borrower’s Ministry of Public Health and Social Assistance, which has been designated to assist the Borrower in the implementation of the Project pursuant to the Decree 1-2019, published in the Borrower’s Official Gazette on March 11, 2019, or its successor thereto acceptable to the Bank.
26. “National Strategy to Prevent Chronic Malnutrition 2016-2020” means the Borrower’s strategy to prevent chronic malnutrition, approved and launched pursuant to CONASAN’s Minute No. 02-2016, dated March 3, 2016, or any subsequent national instrument to prevent chronic malnutrition acceptable to the Bank.
27. “Operating Costs” means reasonable expenditures (none of which would have been incurred by the Borrower absent the Project), for the implementation, coordination and supervision of the Project, including, *inter alia*, travel costs (i.e. accommodation, transportation, travel insurance, and *per diem*); operation and maintenance of office equipment; rental of offices; office supplies; communication and advertising costs; bank charges; utilities costs; vehicle operation, insurance and maintenance costs; printing and publications (electronic and/or paper); translation services; and such other expenditures as may be agreed upon by the Bank for the purposes mentioned herein.
28. “Operations Manual” means the Borrower’s manual referred to in Section I.E.1 of Schedule 2 to this Agreement, as the same may be amended from time to time in a manner and with contents acceptable to the Bank.
29. “Participating Municipality” means *Municipio*, any municipality within the Intervention Areas, and created pursuant to Legislative Decree No. 12-2002, dated April 2, 2002 and duly published in the Borrower’s official gazette on May 13, 2002, collectively referred to as “Participating Municipalities”.
30. “Procurement Plan” means the Borrower’s procurement plan for Category 1 of the Project, dated February 16, 2017 and updated on May 3, 2019 and provided for under Section IV of the Procurement Regulations, as the same may be updated from time to time in agreement with the Bank.
31. “Procurement Regulations” means the “World Bank Procurement Regulations for Borrowers under Investment Project Financing”, dated July 2016, revised November 2017 and August 2018.

32. “Reimburse” means to use a Bank’s disbursement method for financing with the proceeds of the Loan Eligible Expenditures under Part 2 of the Project pursuant to this Agreement, which have been pre-financed by the Borrower from its own resources.
33. “Reimbursement” means a disbursement method used by the Bank for financing with the proceeds of the Loan Eligible Expenditures under Part 2 of the Project pursuant to this Agreement, which have been pre-financed by the Borrower from its own resources.
34. “Results-based Eligible Expenditure Program” means a portion of the Borrower’s budgetary allocation for financing Conditional Cash Transfers in accordance with Section IV of Schedule 2 to this Agreement.
35. “RUUN” means *Registro Único de Usuarios Nacional*, the Borrower’s National Unique Registry of Beneficiaries of MIDES social protection programs, including the CCT Program, or its successor acceptable to the Bank.
36. “SESAN” means *Secretaría de Seguridad Alimentaria y Nutricional*, the Borrower’s Secretariat for Food Security and Nutrition, or any successor acceptable to the Bank.
37. “SIGSA” means *Sistema de Información Gerencial de Salud*, the Borrower’s Health Information Management System, or its successor acceptable to the Bank.
38. “Training” means expenditures (other than those for consulting’ services) incurred by the Borrower to finance the reasonable travel costs (i.e. accommodation, transportation, travel insurance and *per diem, inter alia*) of trainees and trainers (if applicable), training registration fees, catering, rental of training facilities and equipment, logistics and printing services, as well as training materials, all for the purposes of, and directly related to, the training activities described in the Project.
39. “Water Subproject” means any water investment referred to in Part 1(c)(i) of the Project, collectively referred to as “Water Subprojects”.
40. “Water Subproject Agreement” means any of the agreements referred to in Section I.C.(i) of Schedule 2 to this Agreement.

## **Section II. Modifications to the General Conditions**

The General Conditions are hereby modified as follows:

1. In the **Table of Contents**, the references to Sections, Section names and Section numbers are modified to reflect the modifications set forth in the paragraphs below.
2. Section 3.01. (*Front-end Fee*) is modified to read as follows:

“Section 3.01. *Front-end Fee; Commitment Charge*

(a) The Borrower shall pay the Bank a front-end fee on the Loan amount at the rate specified in the Loan Agreement (the “Front-end Fee”).

- (b) The Borrower shall pay the Bank a commitment charge on the Unwithdrawn Loan Balance at the rate specified in the Loan Agreement (the “Commitment Charge”). The Commitment Charge shall accrue from a date sixty days after the date of the Loan Agreement to the respective dates on which amounts are withdrawn by the Borrower from the Loan Account or cancelled. The Commitment Charge shall be payable semi-annually in arrears on each Payment Date.”
3. In the Appendix, **Definitions**, all relevant references to Section numbers and paragraphs are modified, as necessary, to reflect the modification set forth in paragraph 2 above.
  4. The Appendix is modified by inserting a new paragraph 19 with the following definition of “Commitment Charge”, and renumbering the subsequent paragraphs accordingly:

“19. “Commitment Charge” means the commitment charge specified in the Loan Agreement for the purpose of Section 3.01(b).”
  5. In the renumbered paragraph 49 (originally paragraph 48) of the Appendix, the definition of “Front-end Fee” is modified by replacing the reference to Section 3.01 with Section 3.01 (a).
  6. In the renumbered paragraph 68 (originally paragraph 67) of the Appendix, the definition of the term “Loan Payment” is modified to read as follows:

“68. “Loan Payment” means any amount payable by the Loan Parties to the Bank pursuant to the Legal Agreements or these General Conditions, including (but not limited to) any amount of the Withdrawn Loan Balance, interest, the Front-end Fee, the Commitment Charge, interest at the Default Interest Rate (if any), any prepayment premium, any transaction fee for a Conversion or early termination of a Conversion, the Variable Spread Fixing Charge (if any), any premium payable upon the establishment of an Interest Rate Cap or Interest Rate Collar, and any Unwinding Amount payable by the Borrower.”
  7. In the renumbered paragraph 73 (originally paragraph 72) of the Appendix, the definition of “Payment Date” is modified by deleting the word “is” and inserting the words “and Commitment Charge are” after the word “interest”.



\_\_\_\_\_ May 15 \_\_\_\_\_, 2019

His Excellency  
Mr. Víctor Martínez  
Minister of Public Finance  
Ministry of Public Finance  
8a. Avenida 20-65 Zona 1, Centro Cívico  
Guatemala City, Guatemala

**Re: GUATEMALA: Crecer Sano: Guatemala Nutrition and Health Project**  
**IBRD Loan No. 8730-GT**  
**Additional Instructions: AMENDED Disbursement Letter**

I refer to the Loan Agreement between the International Bank for Reconstruction and Development (the “Bank”) and the Republic of Guatemala (the “Borrower”) for the above-referenced project, dated May 15, 2019. The Agreement provides that the Bank may issue additional instructions regarding the withdrawal of the proceeds of Loan 8730- GT (“Loan”). This letter (“Disbursement Letter”), as revised from time to time, constitutes the additional instructions.

The attached *Disbursement Guidelines for Investment Project Financing*, dated February 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 Loan 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**

**(i) Disbursement Methods (section 2).** The following Disbursement Methods may be used under the Loan:

- Reimbursement (Disbursements of funds equivalent to expenses incurred), applicable to Category 2 only
- Advances
- Direct Payments

**(ii) Disbursement Deadline Date (subsection 3.7).** The Disbursement Deadline Date is four (4) months after the Closing Date specified in the Loan Agreement. Any changes to this date will be notified by the Bank.

**(iii) Disbursement Conditions (subsection 3.8).** Please refer to the Disbursement Condition(s) specified in of the Loan Agreement.

## **II. Withdrawal of Loan Proceeds**

**(i) Authorized Signatures (subsection 3.1).** A letter in the Form attached (Attachment 2) should be furnished to the Bank 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, NW  
Washington D.C., 20433, USA  
Attention: Y. Seynabou Sakho, Country Director

**(ii) Applications (subsections 3.2 - 3.3).** Please provide completed Applications for withdrawal, together with supporting documents, through the World Bank's Client Connection, web-based portal, following the instructions for electronic delivery. In the case the Borrower does not have internet access, the World Bank may permit the delivery of Applications for withdrawal, together with supporting documents, in accordance with subsection 3.3, to the following address:

Banco Mundial  
SCN, Quadra 02, Lote A  
Edificio. Corporate Finance Center  
7º andar  
70712-900 Brasilia, D.F., Brazil  
Attention: Loan Department

**(iii) Electronic Delivery (subsection 3.4).** The Bank may permit the Borrower to electronically deliver to the Bank Applications (with supporting documents) through the Bank's Client Connection, web-based portal. The option to deliver Applications to the Bank by electronic means may be effected if: (a) the Borrower has designated in writing, pursuant to the terms of subparagraph (i) of this Section, its officials who are authorized to sign and deliver Applications and to receive secure identification credentials ("SIDC") from the Bank for the purpose of delivering such Applications by electronic means; and (b) all such officials designated by the Borrower have registered as users of Client Connection. If the Bank agrees, the Bank will provide the Borrower with SIDC for the designated officials. Following which, the designated officials may deliver Applications electronically by completing Form 2380, which is accessible through Client Connection (<https://clientconnection.worldbank.org>). The Borrower may continue to exercise the option of preparing and delivering Applications in paper form. The Bank reserves the right and may, in its sole discretion, temporarily or permanently disallow the electronic delivery of Applications by the Borrower.

**(iv) Terms and Conditions of Use of SIDC to Process Applications.** By designating officials to use SIDC and by choosing to deliver the Applications electronically, the Borrower 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 ("Terms and Conditions of Use of Secure Identification Credentials") provided in Attachment 3; and (b) to cause such official to abide by those terms and conditions.



**(v) Minimum Value of Applications (subsection 3.5).** The Minimum Value of Applications is US\$ 500,000 for Direct Payments and Reimbursements.

**(vi) Advances (sections 5 and 6) to MSPAS to finance expenditures under Parts 1 and 3 (Category 1)**

- **Type of Designated Account (subsection 5.3):** Segregated - in the Borrower's Multilateral Single Treasury Account (MTSA) regulated under Ministerial Article 59-2007. The records and bank reconciliation will reflect transaction activity of a segregated sub-account.
- **Currency of Designated Account (subsection 5.4):** United States Dollars (USD)
- **Financial Institution at which the Designated Account Will Be Opened (subsection 5.5):** Banco Central de Guatemala
- **Ceiling (subsection 6.1):** US\$ 2,000,000

### **III. Reporting on Use of Loan Proceeds**

**(i) Supporting Documentation (section 4).** Supporting documentation should be provided with each Application for withdrawal as set out below:

- **For requests for Reimbursements, applicable when reporting expenses incurred under Part 2 of the Project, to be financed under Category 2**
  - Budget Execution Report in the form attached (Attachment 5) prepared in accordance with provisions established in the Operational Manual and the additional instructions provided in this Disbursement Letter.
- **For requests for Advances and to report eligible expenditures paid from the Designated Account (expenses under Parts 1 and 3, to be financed under Category 1):**
  - Statement of Expenditures for expenditures in the form attached (Attachment 4);
  - Information about contracts subject to the Bank's prior review as indicated in column 4 of Attachment 4; and
  - Designated Account Activity Statement in the form attached (Attachment 6) with a copy of the Designated Account Bank Statement.
- **For requests for Direct Payment:** Records evidencing eligible expenditures (e.g., copies of receipts, supplier invoices).

**(ii) Frequency of Reporting Eligible Expenditures Paid from the Designated Account (subsection 6.3):** Quarterly or more often as needed.

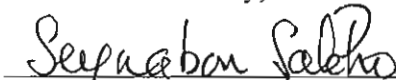
#### **IV. Other Disbursement Instructions**

Upon achievement of any DLI set forth in Schedule 4 of the Loan Agreement, the Borrower may submit to the Bank a request for reimbursement (disbursements of funds equivalent to expenses incurred) up to an amount allocated to the correspondent Indicator. Along with each Disbursement request, the Borrower shall furnish to the Bank: (i) the Independent Evaluation Report approved by the Task Team Leader, confirming the achievement of the respective DLI or DLIs; and (ii) the budget execution report by Department of the TMC Program confirming that Conditional Cash Transfers in an amount at least equal to the amount to be withdrawn under this Category in respect of each DLI, have been made, and that said transfers have not been presented before as Eligible Expenditures or as satisfactory evidence for withdrawals under this Agreement or any other agreement providing for Bank financing.

#### **V. 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 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 Loan, 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 [AskLoan@WorldBank.org](mailto:AskLoan@WorldBank.org) using the above reference.

Sincerely,



Y. Seynabou Sakho  
Country Director  
Central America

Latin America and the Caribbean Region

#### **Attachments**

1. *Disbursement Guidelines for Investment Project Financing*, February 2017
2. Authorized Signature Sample Letter
3. Terms and Conditions of Use of Secure Identification Credentials
4. Statement of Expenditures
5. Budget Execution Report
6. Sample Designated Account Activity Statement

**DIRECTRICES DEL BANCO  
MUNDIAL**

**SOBRE LOS DESEMBOLSOS DE  
FINANCIAMIENTO  
PARA PROYECTOS DE INVERSIÓN**

**FEBRERO DE 2017**



## ÍNDICE

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## 1. Objetivo

1.1 El objetivo de las Directrices sobre los Desembolsos de Financiamiento para Proyectos de Inversión (las directrices) consiste en estipular los procedimientos y requisitos que aplica el Banco Mundial para el desembolso de los fondos en los proyectos<sup>1</sup>. En ellas se establecen, específicamente, a) los diferentes métodos utilizados por el Banco Mundial para desembolsar fondos de la Cuenta del Financiamiento<sup>2</sup>, b) los requisitos aplicables a la realización de retiros de la Cuenta del Financiamiento, c) la documentación de respaldo que pudiera exigirse al prestatario para comprobar que los fondos del préstamo se han utilizado para realizar gastos elegibles, d) los criterios para el establecimiento de Cuentas Designadas<sup>3</sup>, e) los términos y las condiciones aplicables a los anticipos, f) los tipos de medidas relacionadas con los desembolsos que puede adoptar el Banco Mundial si concluye que los fondos depositados en la Cuenta del Financiamiento no se necesitan o se han utilizado para finalidades no elegibles, y g) la consecuencia de los reintegros de fondos en lo que respecta a los desembolsos.

## 2. Métodos de Desembolso

2.1 El Banco Mundial establece los arreglos de desembolso de fondos destinados a un proyecto en consulta con el prestatario, teniendo en cuenta, entre otras cosas, una evaluación de los sistemas de gestión financiera y de adquisiciones del prestatario, las necesidades de flujo de fondos del proyecto, y su experiencia con el prestatario en materia

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<sup>1</sup> En el presente documento, el término "Banco Mundial" comprende al Banco Internacional de Reconstrucción y Fomento (BIRF) y a la Asociación Internacional de Fomento (AIF), ya sea que actúen por cuenta propia o en carácter de administrador de fondos fiduciarios solventados por otros donantes. Los términos "financiamiento" o "préstamo del Banco" comprenden préstamos, créditos o donaciones otorgados por el Banco Mundial con cargo a sus propios recursos, a través de fondos fiduciarios solventados por otros donantes y administrados por el Banco Mundial, o mediante una combinación de ambas alternativas.

Por "prestatario" se entiende al prestatario o al receptor de un préstamo del Banco para un proyecto y cualquier otra entidad involucrada en la ejecución del proyecto financiado mediante un préstamo del Banco.

Las presentes directrices se aplican a todos los préstamos del Banco en concepto de financiamiento para proyectos de inversión. No se aplican al financiamiento de programas por resultados ni al financiamiento para políticas de desarrollo, así como tampoco a las donaciones otorgadas por el Banco Mundial a través de fondos fiduciarios solventados por otros donantes y administrados por el Banco Mundial, cuando, de modo excepcional, en las condiciones del convenio con el donante se estipulan otros requisitos.

<sup>2</sup> La Cuenta del Financiamiento es la cuenta que el Banco abre en su sistema de contabilidad a nombre del prestatario y en la cual se acredita el monto del financiamiento.

<sup>3</sup> Una Cuenta Designada es una cuenta bancaria en la que el Banco Mundial puede depositar sumas retiradas de la Cuenta del Financiamiento a los efectos de pagar gastos elegibles a medida que se incurre en ellos.



de desembolsos. Esas disposiciones se indican en el Convenio de Financiamiento<sup>4</sup>, y en la Carta de Desembolso<sup>5</sup> se proporciona información adicional.

2.2 El Banco Mundial desembolsa al prestatario o a su orden fondos de la Cuenta del Financiamiento establecida para cada préstamo, utilizando para ello uno o más de los siguientes métodos, según lo que el Banco Mundial disponga.

- a) *Reembolso*: El Banco Mundial está facultado para reembolsar al prestatario los gastos elegibles para su financiamiento, conforme a lo estipulado en el Convenio de Financiamiento (gastos elegibles), que el prestatario haya prefinanciado con recursos propios.
- b) *Anticipo*: El Banco Mundial está facultado para otorgar anticipos de los fondos de la Cuenta del Financiamiento, depositándolos en una Cuenta Designada del prestatario para financiar gastos elegibles a medida que se incurre en ellos y cuya justificación o documentación de respaldo será proporcionada en una fecha posterior (véase la sección 5, Cuentas Designadas).
- c) *Pago directo*: El Banco Mundial está facultado, si el prestatario lo solicita, para efectuar directamente a un tercero (por ejemplo, proveedor, contratista, consultor) pagos correspondientes a gastos elegibles.
- d) *Compromiso especial*: El Banco Mundial está facultado para efectuar a un tercero pagos correspondientes a gastos elegibles, en virtud de compromisos especiales celebrados por escrito, a solicitud del prestatario y en términos y en condiciones mutuamente acordadas por el Banco y el prestatario.

### 3. Retiro de Fondos de la Cuenta del Financiamiento

3.1 *Firmas autorizadas*. No podrán efectuarse retiros ni comprometerse fondos depositados en la Cuenta del Financiamiento, a menos que previamente el representante autorizado del prestatario (designado en el Convenio de Financiamiento) haya proporcionado al Banco Mundial en forma electrónica a través del sitio web del sistema Client Connection (Conexión del cliente), en <http://clientconnection.worldbank.org>, o mediante una carta de designación de signatarios autorizados, el nombre del o los funcionarios autorizados: a) a suscribir y presentar solicitudes de retiro y de compromisos especiales (colectivamente llamadas las solicitudes), y b) a recibir del Banco Mundial credenciales de identificación seguras. El prestatario deberá notificar al Banco Mundial, en

<sup>4</sup> Por "Convenio de Financiamiento" se entiende el acuerdo entre el Banco Mundial y el prestatario que contiene las disposiciones relativas al préstamo del Banco.

<sup>5</sup> La Carta de Desembolso contiene instrucciones adicionales en las que se describen los mecanismos de desembolso para el retiro de fondos de la Cuenta del Financiamiento de un proyecto de inversión en particular.

forma electrónica a través de Client Connection o mediante una carta de designación de signatarios autorizados actualizada, toda modificación de las facultades de los firmantes.

3.2 *Condiciones de uso de las credenciales de identificación seguras para la tramitación de las solicitudes.* Al designar funcionarios para que puedan usar credenciales de identificación seguras y al optar por el envío de las solicitudes en forma electrónica, el prestatario confirma su decisión de observar las condiciones de uso de las credenciales de identificación seguras<sup>6</sup>.

3.3 *Solicitudes.* Las solicitudes deberán presentarse al Banco Mundial en la forma requerida para acceder a los fondos de la Cuenta del Financiamiento, y deberán contener la información que el Banco Mundial exija razonablemente.

3.4 Las solicitudes y la documentación de respaldo necesaria (véase la sección 4, Requisitos sobre documentación de respaldo) deberán presentarse al Banco Mundial en forma electrónica, del modo y en las condiciones especificadas por el Banco Mundial, a través del sitio web de Client Connection, en <http://clientconnection.worldbank.org>. El Banco Mundial puede, discrecionalmente, desautorizar de manera temporal o permanente la presentación electrónica de solicitudes por el prestatario. El Banco Mundial podría permitir al prestatario llenar y presentar solicitudes en papel. Los formularios de solicitud en papel pueden obtenerse a través del mencionado sitio web o solicitarse al Banco Mundial.

3.5 *Valor mínimo de las solicitudes.* El Banco Mundial establece un valor mínimo para las solicitudes de reembolso, pago directo y compromisos especiales, y se reserva el derecho de no aceptar aquellas cuyo monto no llegue a ese valor mínimo.

3.6 *Período de desembolso de los préstamos.* El Banco Mundial procesa las solicitudes únicamente después que el Convenio de Financiamiento ha sido declarado vigente conforme a lo que el propio Convenio estipula. Los gastos a los que correspondan las solicitudes:

- a) *deberán pagarse* en o con posterioridad a la fecha del Convenio de Financiamiento o, alternativamente, cuando se trate de proyectos en que se permita el financiamiento retroactivo, en o con posterioridad a la primera de las fechas indicadas a esos efectos en el Convenio de Financiamiento, y
- b) *deberán efectuarse* en o con anterioridad a la fecha de cierre especificada o a la que se haga referencia en el Convenio de Financiamiento (la Fecha de Cierre), a menos que se acuerde específicamente otra cosa con el Banco Mundial.

3.7 El período de desembolso del préstamo termina en la fecha final fijada por el Banco Mundial para la recepción de solicitudes de retiro de fondos y documentación de respaldo

<sup>6</sup> Las condiciones de uso de las credenciales de identificación seguras se indican en la Carta de Desembolso.



(el Plazo Final de Desembolsos), que puede coincidir con la Fecha de Cierre o ser posterior a esta en hasta cuatro meses. Para facilitar una ordenada terminación de los proyectos y cierre de la Cuenta del Financiamiento, el Banco Mundial no acepta solicitudes de retiro de fondos ni documentación de respaldo que se reciban después del Plazo Final de Desembolsos. El prestatario debe informar con prontitud al Banco Mundial de cualquier demora previsible en la ejecución o de cualquier problema administrativo excepcional con antelación a dichas fechas. El Banco Mundial notifica al prestatario toda excepción que pudiera aplicar al Plazo Final de Desembolsos.

3.8 *Condiciones para los desembolsos.* Si en el Convenio de Financiamiento se estipula una condición de desembolso aplicable a una categoría específica de gastos, el Banco Mundial no desembolsará fondos de la Cuenta del Financiamiento correspondientes a esa categoría a menos que se haya cumplido dicha condición y el Banco Mundial haya notificado de ello al prestatario.

#### 4. Requisitos sobre Documentación de Respaldo

4.1 El prestatario proporciona al Banco Mundial documentación de respaldo que demuestre que los fondos de la Cuenta del Financiamiento han sido o están siendo utilizados para financiar gastos elegibles.

4.2 Tratándose de compromisos especiales, el banco comercial confirma directamente al Banco Mundial el cumplimiento de las condiciones que habilitan la liberación de pagos comprometidos para el retiro.

4.3 *Tipos de documentación de respaldo* El Banco Mundial exige copias de los documentos originales probatorios de los gastos elegibles (Registros) o informes resumidos de gastos (Informes Resumidos) que cumplan en forma y sustancia los requisitos que establezca el Banco Mundial. Los Registros incluyen documentos tales como facturas y recibos. El Informe Resumido puede consistir en a) el Informe Financiero Provisional No Auditado que se requiera en virtud del Convenio de Financiamiento (Informe Financiero Provisional or IFR or IUFR) o b) un estado de gastos en que se resuman los gastos elegibles cuyos pagos se hayan efectuado durante determinado período (Estado de Gastos). En todos los casos, el prestatario tiene la obligación de conservar los documentos originales que prueben los gastos elegibles y de ponerlos a disposición de quienes hayan de realizar auditorías o inspecciones.

4.4 El Banco Mundial determina los tipos de documentación de respaldo que el prestatario debe presentar, teniendo en cuenta el método de desembolso utilizado. Dicha documentación puede ser la siguiente:

- a) *Para solicitudes de Reembolso:* i) Informes Financieros Provisionales, ii) Estados de Gastos, o iii) Registros;
- b) *Para informar el uso de los Anticipos:* i) Informes Financieros



Provisionales, ii) Estados de Gastos, o iii) Registros;

- c) Para *solicitudes de Pagos Directos*: i) Registros, como copias de facturas de los proveedores; ii) garantía bancaria respecto de pagos de anticipos o retenciones;
- d) Para *solicitudes de Compromiso Especial*: Copia de la Carta de Crédito (con fecha de vencimiento vigente) emitida por el banco comercial, denominado también banco emisor. Para el pago, el banco comercial debe enviar un mensaje SWIFT (Society for Worldwide Interbank Financial Telecommunication) al Banco Mundial; y
- e) Toda otra documentación de respaldo que el Banco solicite mediante notificación al prestatario o especificada en la Carta de Desembolso.

4.5 *Incumplimiento de la obligación de presentar estados financieros auditados.* Si el prestatario falta a su obligación de proporcionar dentro del plazo especificado en el Convenio de Financiamiento cualquiera de los estados financieros auditados que se requieren conforme a dicho convenio, el Banco Mundial puede, discrecionalmente, negarse a aceptar solicitudes de retiro de fondos respaldadas por Informes Resumidos, aunque estos sean acompañados por Registros.

## 5. Cuentas Designadas

5.1 El prestatario puede abrir una o más Cuentas Designadas, en las que el Banco Mundial, a solicitud del prestatario, puede depositar sumas retiradas de la Cuenta del Financiamiento a los efectos de pagar gastos elegibles a medida que se incurre en ellos. Antes de que el Banco Mundial autorice el establecimiento de una Cuenta Designada, el prestatario debe poseer capacidad administrativa, controles internos y procedimientos de contabilidad y auditoría adecuados, que garanticen una eficaz utilización de dicha cuenta.

5.2 El Banco Mundial puede no autorizar la utilización de Cuentas Designadas en nuevos proyectos si el prestatario no ha reintegrado anticipos no documentados en la Cuenta Designada de cualquier otro préstamo que se le haya otorgado o que el prestatario haya garantizado, dentro de los dos meses siguientes al Plazo Final de Desembolsos correspondiente a ese préstamo.

5.3 *Tipos de Cuentas Designadas.* Una Cuenta Designada puede establecerse de dos maneras, como una cuenta segregada o como una cuenta común, según corresponda al proyecto de que se trate y a lo que disponga y notifique el Banco Mundial.

- a) *Cuenta segregada:* Es una cuenta del prestatario en la que solo pueden depositarse fondos de la Cuenta del Financiamiento.
- b) *Cuenta común:* Es una cuenta del prestatario en la que pueden depositarse los fondos de la Cuenta del Financiamiento y fondos de otro financiamiento

destinado al proyecto (por ejemplo, recursos del prestatario o financiamiento de otras instituciones de desarrollo).

**5.4 Moneda de las Cuentas Designadas.** Las Cuentas Designadas deben establecerse en una moneda que al Banco Mundial le resulte aceptable. En los países cuya moneda sea de libre conversión, pueden denominarse en la moneda del prestatario o en cualquier moneda de libre conversión. El Banco Mundial puede aceptar también Cuentas Designadas en moneda nacional si, entre otras cuestiones, la moneda del país (aunque no sea de libre conversión) es estable y los gastos que han de financiarse están denominados principalmente en moneda nacional. El prestatario asume todos los riesgos vinculados con fluctuaciones cambiarias entre a) la moneda de denominación del préstamo y la de la Cuenta Designada del prestatario, y b) la moneda de denominación de la Cuenta Designada del prestatario y la(s) moneda(s) de los gastos del proyecto.

**5.5 Institución financiera.** Las Cuentas Designadas deben abrirse y mantenerse en una institución financiera<sup>7</sup> seleccionada por el prestatario y que al Banco Mundial le resulte aceptable. Una institución financiera es aceptable si cumple todos los requisitos siguientes:

- a) Es sólida desde el punto de vista financiero;
- b) Goza de buena reputación;
- c) Está autorizada para mantener la Cuenta Designada en la moneda mutuamente acordada por el Banco Mundial y el prestatario;
- d) Es objeto de auditorías regularmente y recibe informes de auditoría satisfactorios;
- e) Está en condiciones de realizar prontamente un gran número de transacciones;
- f) Está en condiciones de prestar satisfactoriamente una amplia gama de servicios bancarios;
- g) Está en condiciones de proporcionar un estado detallado de la Cuenta Designada;
- h) Forma parte de una red de bancos corresponsales satisfactoria;
- i) Cobra cargos razonables por sus servicios.

**5.6** El Banco Mundial se reserva el derecho de no transferir fondos a una institución financiera si esta se ha declarado o se declara con derecho a compensar, embargar o gravar los fondos de un préstamo del Banco depositados en una Cuenta Designada que ella mantenga.

## 6. Condiciones Aplicables a los Anticipos

<sup>7</sup>Una institución financiera puede ser el banco central del país, un banco de desarrollo local o un banco comercial.



6.1 *Límite máximo.* El Banco Mundial da a conocer al prestatario el monto máximo de fondos de la Cuenta del Financiamiento que puede estar depositado en una Cuenta Designada (el Límite Máximo). El Banco puede, discrecionalmente, establecer el Límite Máximo: a) como una cantidad fija, o b) como una cantidad que se ajusta de cuando en cuando durante la ejecución del proyecto en función de previsiones periódicas sobre las necesidades de flujo de dinero para el proyecto.

6.2 *Solicitudes de anticipos.* El prestatario puede solicitar un anticipo hasta por un monto igual al Límite Máximo menos el monto total de los anticipos recibidos anteriormente por el prestatario y respecto de los cuales este aún no haya presentado documentación de respaldo. Normalmente, para facilitar el cierre ordenado de la Cuenta del Financiamiento, el Banco Mundial no deposita fondos de la Cuenta del Financiamiento en la Cuenta Designada después de la Fecha de Cierre.

6.3 *Frecuencia de la presentación de informes sobre los gastos elegibles pagados con cargo a la Cuenta Designada.* El prestatario informará sobre la utilización de los fondos de la Cuenta del Financiamiento anticipados a la Cuenta Designada a intervalos especificados por el Banco Mundial y notificados al prestatario. El prestatario deberá disponer lo necesario para que todas las sumas depositadas en la Cuenta Designada se tengan en cuenta y se informe sobre su utilización antes del Plazo Final de Desembolsos. Después de esa fecha, el prestatario deberá reintegrar al Banco Mundial todo anticipo aún no justificado correspondiente a la Cuenta Designada o que permanezca en ella.

6.4 *Retención de Anticipos.* El Banco Mundial no está obligado a efectuar ningún depósito en la Cuenta Designada en los casos en que se apliquen las condiciones que se enumeran a continuación:

- a) Si concluye que el pago del depósito llevaría a superar el Límite Máximo (véase la subsección 6.2, Solicitudes de anticipos);
- b) Si no tiene certeza de que los gastos del proyecto programados por el prestatario justifiquen el depósito. El Banco Mundial podrá ajustar la suma que deposite, o retener depósitos adicionales destinados a la Cuenta Designada hasta tener la certeza de que las necesidades financieras del proyecto justifican depósitos adicionales;
- c) Si el prestatario no adopta las medidas que corresponden según lo dispuesto por el Banco Mundial conforme a las subsecciones 7.1 y 7.2 de las presentes directrices;
- d) Si el prestatario, dentro del plazo especificado en el Coanvenio de Financiamiento, no cumple la obligación de presentar alguno de los estados financieros auditados que requiere dicho convenio;
- e) Si el Banco Mundial concluye que el prestatario debe efectuar todos los retiros adicionales de fondos de la Cuenta del Financiamiento directamente de esta; o
- f) Si el Banco Mundial ha dado a conocer al prestatario su intención de suspender en todo o en parte el derecho del prestatario de efectuar retiros de la Cuenta del Financiamiento.

6.5 *Anticipos en exceso.* Si en algún momento el Banco Mundial concluye que una suma depositada en la Cuenta Designada no será necesaria para cubrir pagos adicionales correspondientes a gastos elegibles (el Monto en Exceso), puede exigir discrecionalmente al prestatario la adopción de alguna de las dos medidas relacionadas con los desembolsos que a continuación se mencionan:

- a) Presentar al Banco Mundial, dentro del plazo que este especifique, pruebas satisfactorias para el Banco Mundial de que el Monto en Exceso se utilizará para pagar gastos elegibles. Si el prestatario no las presenta en el plazo especificado, deberá reintegrar prontamente al Banco Mundial dicho monto,<sup>o</sup>
- b) Reintegrar prontamente el Monto en Exceso.

Tras recibir la notificación pertinente del Banco Mundial, el prestatario deberá adoptar prontamente la medida solicitada.

## 7. Gastos No Elegibles

7.1 *Gastos No Elegibles en general.* Si el Banco Mundial concluye que alguna parte de los fondos de la Cuenta del Financiamiento se utilizó para pagar un gasto que no es elegible conforme al Convenio de Financiamiento (Gastos No Elegibles), podrá discrecionalmente exigir al prestatario la adopción de alguna de las dos medidas relacionadas con los desembolsos, que a continuación se mencionan, sin perjuicio del derecho del Banco a ejercer los recursos establecidos en las Condiciones Generales<sup>8</sup> o las Condiciones Estándar<sup>9</sup> y el Convenio de Financiamiento.

- a) Reintegrar al Banco Mundial un monto equivalente.
- b) Excepcionalmente, presentar documentación sustitutiva que compruebe otros gastos elegibles.

Tras recibir la notificación pertinente del Banco Mundial, el prestatario deberá adoptar prontamente la medida solicitada.

7.2 *Gastos No Elegibles pagados con recursos de la Cuenta Designada.* Si el Banco Mundial concluye que las pruebas que se le presentaron no justifican algún pago realizado con recursos de la Cuenta Designada o que el pago se realizó para cubrir un gasto no elegible, podrá discrecionalmente exigir al prestatario la adopción de una de las medidas que a continuación se mencionan.

<sup>8</sup> En las "Condiciones Generales" se estipulan los términos y condiciones aplicables en general a los préstamos del BIRF y a los créditos y las donaciones de la AIF.

<sup>9</sup> En las "Condiciones Estándar" se estipulan los términos y condiciones aplicables en general a los fondos fiduciarios y los anticipos efectuados por el Banco en el marco del Servicio de Financiamiento para Preparación de Proyectos.

- a) Presentar las pruebas adicionales requeridas por el Banco Mundial.
- b) Depositar una suma equivalente en la Cuenta Designada.
- c) Reintegrar al Banco Mundial un monto equivalente.
- d) Excepcionalmente, presentar documentación sustitutiva que compruebe otros gastos elegibles.

Tras recibir la notificación pertinente del Banco Mundial, el prestatario deberá adoptar prontamente la medida solicitada.

## **8. Reintegros**

**8.1 Decisión del prestatario de efectuar el reintegro.** El prestatario, tras notificar al Banco Mundial, puede reembolsar a este, en todo o en parte, el monto del préstamo depositado en la Cuenta Designada para acreditar a la Cuenta del Financiamiento.

**8.2 Consecuencia de los reintegros.** El Banco Mundial deberá determinar si los reintegros que se le hayan efectuado conforme a lo dispuesto en las secciones 6 y 7 y en la subsección 8.1 de las presentes directrices han de acreditarse a la Cuenta del Financiamiento. Los reintegros de fondos a la Cuenta del Financiamiento pueden generar a) cargos por terminación de swaps, b) costos de cancelación correspondientes a montos cuya base de tasas de interés o divisas haya sido objeto de conversión o cobertura, c) ambas erogaciones.

**8.3 Otros derechos y obligaciones no afectados por los reintegros.** Los reintegros de sumas correspondientes al préstamo no afectan a otros derechos y obligaciones legales de las partes en virtud del Convenio de Financiamiento.



**Institución**  
**Dirección**

**14 de mayo de 2019**

The World Bank Group  
1818 H Street, N.W.  
Washington, DC 20433  
USA  
Atención: Y. Seynabou Sakho, Director

**Re: Crecer Sano: Guatemala Nutrition and Health Project**  
**IBRD No. [redacted]**  
**Carta de Autorización para Solicitudes de Desembolso Electrónicos**

Hago referencia al Acuerdo de Préstamo (“Acuerdo”) entre la Banco Internacional de Reconstrucción y Fomento (el “Banco”) y la Republica de Guatemala (el “Prestatario”), de fecha [redacted], 201[redacted]. Para fines de la Sección 2.03 de las Condiciones Generales, conforme ha sido definido en el Acuerdo, cualquiera de las personas, cuyos especímenes de firmas están siendo presentados abajo, está autorizada en nombre del Prestatario a firmar solicitudes de desembolsos bajo este Préstamo.

Para fines de entrega de una Solicitud al Banco, [cada una] [cualquier dos /tres] de las personas, cuyos especímenes de firmas son presentados abajo están autorizadas en nombre del Prestatario, actuando [individualmente] [conjuntamente], a entregar Solicitudes de Desembolsos bajo el Préstamo y respectiva evidencia de documentación de soporte, incluyendo medios electrónicos, en los términos y condiciones especificados por el Banco.

El Prestatario confirma que autoriza a dichas personas a aceptar Las Credenciales de Identificación Segura (SIDC) y entregar Solicitudes de Desembolsos y su respectiva documentación soporte al Banco por medios electrónicos. Reconociendo plenamente que el Banco podrá confiar en esas declaraciones y garantías, incluyendo, sin limitaciones, las declaraciones y garantías contenidas en los *Términos y Condiciones del Uso de las Credenciales de Identificación Segura* en conformidad con el *Uso de los Dispositivos Electrónicos para Procesar Solicitudes o Documentación de Soporte (Términos y Condiciones del Uso del SIDC)*, el Prestatario declara y garantiza al Banco que asegurará que esas personas acaten esos términos y condiciones.

Esta autorización substituye y reprime cualquier Carta de Firmas Autorizadas enviadas previamente al Banco.

Atentamente,

---

[Nombre y Título]

Espécimen de firma: \_\_\_\_\_

Nombre del firmante  
Cargo del firmante  
Email del firmante

Espécimen de firma: \_\_\_\_\_

Nombre del firmante  
Cargo del firmante  
Email del firmante

Espécimen de firma: \_\_\_\_\_

Nombre del firmante  
Cargo del firmante  
Email del firmante

**Terms and Conditions of Use of Secure Identification Credentials  
in connection with Use of Electronic Means  
to Process Applications  
and Supporting Documentation**

March 1, 2013

The World Bank (Bank)<sup>1</sup> will provide secure identification credentials (SIDC) to permit the Borrower<sup>2</sup> to deliver applications for withdrawal and applications for special commitments under the Agreement(s) and supporting documentation (such applications and supporting documentation together referred to in these Terms and Conditions of Use as Applications) to the Bank electronically, on the terms and conditions of use specified herein.

SIDC can be either: (a) hardware-based (Physical Token), or (b) software-based (Soft Token). The Bank reserves the right to determine which type of SIDC is most appropriate.

**A. Identification of Users.**

1. The Borrower will be required to identify in a completed Authorized Signatory Letter (ASL) duly delivered to and received by the Bank each person who will be authorized to deliver Applications. The Bank will provide SIDC to each person identified in the ASL (Signatory), as provided below. The Borrower shall also immediately notify the Bank if a Signatory is no longer authorized by the Borrower to act as a Signatory.
2. Each Signatory must register as a user on the Bank's Client Connection (CC) website (<https://clientconnection.worldbank.org>) prior to receipt of his/her SIDC. Registration on CC will require that the Signatory establish a CC password (CC Password). The Signatory shall not reveal his/her CC Password to anyone or store or record the CC Password in written or other form. Upon registration as a CC user, the Signatory will be assigned a unique identifying account name.

**B. Initialization of SIDC.**

1. Prior to initialization of SIDC by a Signatory, the Signatory will acknowledge having read, understood and agreed to be bound by these Terms and Conditions of Use.
2. Where a Physical Token is to be used, promptly upon receipt of the Physical Token, the Signatory will access CC using his/her account name and CC Password and register his/her Physical Token and set a personal identification number (PIN) to be used in connection with the use of his/her Physical Token, after which the Physical Token will be initialized

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<sup>1</sup> "Bank" includes IBRD and IDA.

<sup>2</sup> "Borrower" includes the borrower of an IBRD loan, IDA credit, or Project Preparation Facility advance and the recipient of a grant.



for use by the Signatory exclusively for purposes of delivering Applications. Where a Soft Token is to be used, the Signatory will access CC using his/her account name and CC Password and set a personal identification number (PIN) to be used in connection with the use of his/her Soft Token, after which the Soft Token will be initialized for use by the Signatory exclusively for purposes of delivering Applications. Upon initialization of the SIDC, the Signatory will be a "SIDC User". The Bank will maintain in its database a user account (Account) for each SIDC User for purposes of managing the SIDC of the SIDC User. Neither the Borrower nor the SIDC User will have any access to the Account.

3. Prior to first use of the SIDC by the SIDC User, the Borrower shall ensure that the SIDC User has received training materials provided by the Bank in use of the SIDC.

**C. Use of SIDC.**

1. Use of the SIDC is strictly limited to use in the delivery of Applications by the SIDC User in the manner prescribed by the Bank in the Agreement(s) and these Terms and Conditions. Any other use of the SIDC is prohibited.
2. The Bank assumes no responsibility or liability whatsoever for any misuse of the SIDC by the SIDC User, other representatives of the Borrower, or third parties.
3. The Borrower undertakes to ensure, and represents and warrants to the Bank (such representation and warranty being expressly relied upon by the Bank in granting SIDC) that each SIDC User understands and will abide by, these Terms and Conditions of Use, including without limitation the following:
  - 4.1. The SIDC User shall not reveal his/her PIN to anyone or store or record the PIN in written or other form.
  - 4.2. The SIDC User shall not allow anyone else to utilize his/her SIDC to deliver an Application to the Bank.
  - 4.3. The SIDC User shall always logout from CC when not using the system. Failure to logout properly can create a route into the system that is unprotected.
  - 4.4. If the SIDC User believes a third party has learned his/her PIN or has lost his/her Physical Token he/she shall immediately notify [clientconnection@worldbank.org](mailto:clientconnection@worldbank.org).
  - 4.5. The Borrower shall immediately notify the Bank at [clientconnection@worldbank.org](mailto:clientconnection@worldbank.org) of any lost, stolen or compromised SIDC, and take other reasonable steps to ensure such SIDC are disabled immediately.
5. ***Reservation of Right to Disable SIDC***

5.1. The Borrower shall reserve the right to revoke the authorization of a SIDC User to use a SIDC for any reason.

5.2. The Bank reserves the right, in its sole discretion, to temporarily or permanently disable a SIDC, de-activate a SIDC User's Account or both.

## 6. *Care of Physical Tokens*

6.1. Physical Tokens will remain the property of the Bank.

6.2. The Bank will physically deliver a Physical Token to each Signatory designated to receive one in a manner to be determined by and satisfactory to the Bank.

6.3. Physical Tokens contain delicate and sophisticated instrumentation and therefore should be handled with due care, and should not be immersed in liquids, exposed to extreme temperatures, crushed or bent. Also, Physical Tokens should be kept more than five (5) cm from devices that generate electromagnetic radiation (EMR), such as mobile phones, phone-enabled PDAs, smart phones and other similar devices. Physical Tokens should be carried and stored separate from any EMR device. At close range (less than 5 cm), these devices can output high levels of EMR that can interfere with the proper operation of electronic equipment, including the Physical Token.

6.4. Without derogating from these Terms and Conditions of Use, other technical instructions on the proper use and care of Physical Tokens are available at <http://www.rsa.com>.

## 7. *Replacement*

7.1. Lost, damaged, compromised (in terms of 4.5, above) or destroyed Physical Tokens will be replaced at the expense of the Borrower.

7.2. The Bank reserves the right, in its sole discretion, not to replace any Physical Token in the case of misuse, or not to reactivate a SIDC User's Account.



**Attachment 5**

**Sistema de Contabilidad Integrada Gubernamental  
Ejecución de Gastos - Reportes - Información Consolidada  
Ejecución del Presupuesto (Grupos Dinámicos)**  
Expresado en Quetzales

PAGINA : 1 DE 1  
FECHA : 04/11/2016  
HORA : 10:20:49  
REPORTE : R00804768.rpt

ENTIDAD = 11130020, PROGRAMA = 21, RENGLON = 419  
- ENTIDAD / UNIDAD EJECUTORA - PROGRAMA - ACTIVIDAD - REN - FTE -  
DEL MES DE ENERO AL MES DE OCTUBRE

EJERCICIO: 2.016

	DESCRIPCIÓN	ASIGNADO	MODIFICADO	VIGENTE	PRE COMPROMISO	DEVENGADO	PAGADO	SALDO POR COMPROMETER	SALDO POR DEVENGAR	SALDO POR PAGAR	% EJE
11130020-202	MINISTERIO DE DESARROLLO SOCIAL - FONDO DE PROTECCIÓN SOCIAL										
21	TRANSFERENCIAS MONETARIAS CONDICIONADAS EN SALUD Y EDUCACIÓN										
21 01 000 001	TRANSFERENCIAS MONETARIAS CON ENFASIS EN SALUD	200,897,700.00	-116,180,300.00	143,507,400.00	0.00	110,488,400.00	110,488,400.00	33,006,000.00	33,006,000.00	0.00	77.00
419 21	OTRAS TRANSFERENCIAS A PERSONAS INDIVIDUALES	200,897,700.00	-116,180,300.00	143,507,400.00	0.00	110,488,400.00	110,488,400.00	33,006,000.00	33,006,000.00	0.00	77.00
TOTAL	21 01 000 001 TRANSFERENCIAS MONETARIAS CON ENFASIS EN SALUD	200,897,700.00	-116,180,300.00	143,507,400.00	0.00	110,488,400.00	110,488,400.00	33,006,000.00	33,006,000.00	0.00	77.00
21 01 000 002	TRANSFERENCIAS MONETARIAS PARA NIÑAS Y ADOLESCENTES VIOLENTADAS Y JUDICIALIZADAS	787,500.00	-787,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419 21	OTRAS TRANSFERENCIAS A PERSONAS INDIVIDUALES	787,500.00	-787,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	21 01 000 002 TRANSFERENCIAS MONETARIAS PARA NIÑAS Y ADOLESCENTES VIOLENTADAS Y JUDICIALIZADAS	787,500.00	-787,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 02 000 001	TRANSFERENCIAS MONETARIAS CON ENFASIS EN EDUCACIÓN	100,386,307.00	47,296,200.00	151,284,107.00	0.00	168,011,700.00	168,011,700.00	43,272,407.00	43,272,407.00	0.00	71.40
419 21	OTRAS TRANSFERENCIAS A PERSONAS INDIVIDUALES	100,386,307.00	47,296,200.00	151,284,107.00	0.00	168,011,700.00	168,011,700.00	43,272,407.00	43,272,407.00	0.00	71.40
TOTAL	21 02 000 001 TRANSFERENCIAS MONETARIAS CON ENFASIS EN EDUCACIÓN	100,386,307.00	47,296,200.00	151,284,107.00	0.00	168,011,700.00	168,011,700.00	43,272,407.00	43,272,407.00	0.00	71.40
21 02 000 002	TRANSFERENCIAS MONETARIAS PARA FAMILIAS CON NIÑAS Y ADOLESCENTES DE 10 A 14 AÑOS	190,428,600.00	-28,031,100.00	148,295,700.00	0.00	90,667,500.00	90,667,500.00	66,729,200.00	66,729,200.00	0.00	58.19
419 21	OTRAS TRANSFERENCIAS A PERSONAS INDIVIDUALES	190,428,600.00	-28,031,100.00	148,295,700.00	0.00	90,667,500.00	90,667,500.00	66,729,200.00	66,729,200.00	0.00	58.19
TOTAL	21 02 000 002 TRANSFERENCIAS MONETARIAS PARA FAMILIAS CON NIÑAS Y ADOLESCENTES DE 10 A 14 AÑOS	190,428,600.00	-28,031,100.00	148,295,700.00	0.00	90,667,500.00	90,667,500.00	66,729,200.00	66,729,200.00	0.00	58.19
TOTAL	21 TRANSFERENCIAS MONETARIAS CONDICIONADAS EN SALUD Y EDUCACIÓN	593,197,207.00	-100,000,000.00	483,197,207.00	0.00	319,177,600.00	319,177,600.00	145,000,607.00	145,000,607.00	0.00	68.29
TOTAL	11130020-202 MINISTERIO DE DESARROLLO SOCIAL - FONDO DE PROTECCIÓN SOCIAL	593,197,207.00	-100,000,000.00	483,197,207.00	0.00	319,177,600.00	319,177,600.00	145,000,607.00	145,000,607.00	0.00	68.29

**Sistema de Contabilidad Integrada Gubernamental**  
**Ejecución de Gastos - Reportes - Información Consolidada**  
**Ejecución del Presupuesto (Grupos Dinámicos)**  
 Expresado en Quetzales

PAGINA : 1 DE 2  
 FECHA : 04/11/2016  
 HORA : 9:35:52  
 REPORTE : R00804768.rpt

ENTIDAD = 11130020, PROGRAMA = 21, RENGLON = 419  
 - ENTIDAD / UNIDAD EJECUTORA - PROGRAMA - ACTIVIDAD - DEPARTAMENTO -  
 DEL MES DE ENERO AL MES DE OCTUBRE

EJERCICIO: 2.016

11130020-0202	DESCRIPCION	ASIGNADO	MODIFICADO	VIGENTE	PRE COMPROMISADO	DEVENGADO	PAGADO	SALDO POR COMPROMETER	SALDO POR DEVENGAR	SALDO POR PAGAR	% ELEC
21 01 000 001	MINISTERIO DE DESARROLLO SOCIAL - FONDO DE PROTECCION SOCIAL										
	TRANSFERENCIAS MONETARIAS CONDICIONADAS EN SALUD Y EDUCACION										
	TRANSFERENCIAS MONETARIAS CON ENFASIS EN SALUD	562,587,700.00									
0100	GUATEMALA	-450,332,400.00		2,355,300.00	0.00	2,651,300.00	2,651,300.00	284,000.00	284,000.00	0.00	87.82
0200	EL PROGRESO	1,855,500.00		1,855,500.00	0.00	1,458,300.00	1,458,300.00	397,200.00	397,200.00	0.00	73.93
0300	CACATEPECQUEZ	1,081,600.00		1,061,500.00	0.00	1,449,300.00	1,449,300.00	430,300.00	430,300.00	0.00	77.02
0400	CHIMALTENANGO	0.00		5,365,300.00	0.00	4,817,500.00	4,817,500.00	1,367,500.00	1,367,500.00	0.00	74.81
0500	ECUQUINTA	6,686,100.00		6,686,100.00	0.00	5,689,000.00	5,689,000.00	1,327,100.00	1,327,100.00	0.00	83.14
0600	SANTA ROCA	3,402,500.00		3,402,500.00	0.00	2,876,500.00	2,876,500.00	726,000.00	726,000.00	0.00	78.66
0700	SOLOLA	3,639,700.00		3,639,700.00	0.00	2,691,000.00	2,691,000.00	548,700.00	548,700.00	0.00	73.21
0800	TOTONICAPAN	1,487,700.00		1,487,700.00	0.00	1,247,500.00	1,247,500.00	440,100.00	440,100.00	0.00	70.42
0900	QUESTATENANGO	7,235,400.00		7,235,400.00	0.00	5,753,700.00	5,753,700.00	1,484,700.00	1,484,700.00	0.00	79.30
1000	SUCHITEPEQUEZ	7,177,600.00		7,177,600.00	0.00	5,674,500.00	5,674,500.00	1,503,300.00	1,503,300.00	0.00	79.06
1100	RETALHULEU	4,128,500.00		4,128,500.00	0.00	3,354,300.00	3,354,300.00	774,500.00	774,500.00	0.00	81.24
1200	SAN MARCOS	17,054,400.00		17,054,400.00	0.00	13,240,100.00	13,240,100.00	4,014,300.00	4,014,300.00	0.00	75.46
1300	HUEHUETENANGO	14,985,500.00		14,985,500.00	0.00	10,738,500.00	10,738,500.00	4,246,500.00	4,246,500.00	0.00	71.65
1400	QUICHE	17,787,300.00		17,787,300.00	0.00	13,233,500.00	13,233,500.00	4,553,800.00	4,553,800.00	0.00	74.40
1500	BAJA VERAPAZ	3,247,800.00		3,247,800.00	0.00	2,594,500.00	2,594,500.00	651,300.00	651,300.00	0.00	79.33
1600	ALTA VERAPAZ	13,754,400.00		13,754,400.00	0.00	10,277,100.00	10,277,100.00	3,477,000.00	3,477,000.00	0.00	74.72
1700	PETEN	6,740,500.00		6,740,500.00	0.00	5,917,400.00	5,917,400.00	1,823,100.00	1,823,100.00	0.00	79.14
1800	LABAL	4,081,500.00		4,081,500.00	0.00	3,202,500.00	3,202,500.00	879,000.00	879,000.00	0.00	78.46
1900	ZACAPA	3,254,500.00		3,254,500.00	0.00	2,648,800.00	2,648,800.00	605,500.00	605,500.00	0.00	79.05
2000	CHIMULULA	4,095,000.00		4,095,000.00	0.00	3,731,700.00	3,731,700.00	1,164,300.00	1,164,300.00	0.00	76.02
2100	JALAPA	3,703,800.00		3,703,800.00	0.00	2,839,200.00	2,839,200.00	864,600.00	864,600.00	0.00	76.65
2200	JUTIPA	7,761,300.00		7,761,300.00	0.00	6,558,500.00	6,558,500.00	1,591,500.00	1,591,500.00	0.00	79.49
TOTAL	21 01 000 001 TRANSFERENCIAS MONETARIAS CON ENFASIS EN SALUD	418,180,300.00		413,597,300.00	0.00	410,458,300.00	410,458,300.00	33,059,200.00	33,059,200.00	0.00	77.30
21 01 000 002	TRANSFERENCIAS MONETARIAS PARA NIÑAS Y ADOLESCENTES VIOLENTAS Y JUDICIALIZADAS										
0100	GUATEMALA	787,500.00		787,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	21 01 000 002 TRANSFERENCIAS MONETARIAS PARA NIÑAS Y ADOLESCENTES VIOLENTAS Y JUDICIALIZADAS	787,500.00		787,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 02 000 001	TRANSFERENCIAS MONETARIAS CON ENFASIS EN EDUCACION										
0100	GUATEMALA	103,345,207.20		2,724,300.00	0.00	2,213,700.00	2,213,700.00	510,600.00	510,600.00	0.00	31.25
0200	EL PROGRESO	2,336,300.00		2,316,300.00	0.00	1,787,500.00	1,787,500.00	548,700.00	548,700.00	0.00	75.31
0300	CACATEPECQUEZ	1,891,200.00		1,891,200.00	0.00	1,224,500.00	1,224,500.00	666,300.00	666,300.00	0.00	67.54
0400	CHIMALTENANGO	5,161,500.00		5,161,500.00	0.00	3,755,700.00	3,755,700.00	1,406,800.00	1,406,800.00	0.00	72.76
0500	ECUQUINTA	8,544,800.00		8,544,800.00	0.00	6,249,500.00	6,249,500.00	2,295,000.00	2,295,000.00	0.00	73.14
0600	SANTA ROCA	3,941,000.00		3,941,000.00	0.00	3,091,500.00	3,091,500.00	899,100.00	899,100.00	0.00	77.42
0700	SOLOLA	4,941,500.00		4,941,500.00	0.00	3,252,800.00	3,252,800.00	1,689,000.00	1,689,000.00	0.00	66.10
0800	TOTONICAPAN	3,510,100.00		3,510,100.00	0.00	2,438,700.00	2,438,700.00	1,073,600.00	1,073,600.00	0.00	69.44
0900	QUESTATENANGO	7,018,500.00		7,018,500.00	0.00	5,273,400.00	5,273,400.00	1,744,600.00	1,744,600.00	0.00	75.17
1000	SUCHITEPEQUEZ	7,624,700.00		7,624,700.00	0.00	5,654,400.00	5,654,400.00	1,971,300.00	1,971,300.00	0.00	74.15
1100	RETALHULEU	3,950,400.00		3,950,400.00	0.00	2,741,100.00	2,741,100.00	1,209,300.00	1,209,300.00	0.00	69.39





## CONCILIACION DE LA CUENTA DESIGNADA

PRESTAMO/CREDITO/DONACIÓN No:

NOMBRE DEL BANCO:

NÚMERO DE CUENTA:

	USD
1. Total de Depósitos	
2. Menos Total Documentado	
3. Saldo por Recuperar	0.00
4. Saldo al <u>  /  /  </u> de Acuerdo al Estado Bancario Adjunto	0.00
5. Monto de la Solicitud No. <u>    </u>	0.00
6. Más monto pendiente de Reembolso por el Banco <u>1/</u>	0.00
7. Más retiros efectuados aún no solicitados al Banco <u>2/</u>	0.00
8. Menos montos debitados después de la fecha del Estado Adjunto	0.00
9. Menos intereses generados por la Cuenta Designada	
10. Total (4 + 5 + 6 + 7 + 8 - 9)	0.00
11. Discrepancias entre (3 y 9)	0.00

**OBSERVACIONES:****1/ Valor pendiente de reembolso por el Banco**

No. de Solicitud	Monto

**2/ Retiros efectuados aun no solicitados al Banco**

Fecha	Descripción	Monto
	Aqui se incluíra una explicación del del Punto 8), o sea en que fue gastado el dinero que aún no fue solicitado al Banco. Esto es exigido cuando este importe supera el 15% del depósito en la Cuenta Designada.	
		0.00

1. Suma de todos los importes adelantados por el Banco a la Cuenta Designada

2. Suma de todos los importes documentados

3. Línea 1 menos Línea 2

4. Saldo igual al estado de cuenta bancario presentado. (Converter para dólares)

5. Informar el importe total a ser documentado en la solicitud que se está presentando

6. Solo en el caso de tener importes pendientes de pagar por el banco de Solicitudes anteriores.

7. Este importe es la parte que fue retirada de la Cuenta Designada y no corresponde a gastos que se están incluyendo en el próximo SOE. Refiere a nuevos gastos que aún no han sido incluidos en SOE

8. Aquí solo iría algo si hubieran retirado un nuevo importe de la Cuenta Designada, posterior a la fecha del estado de cuenta bancario que está siendo presentado