Her Excellency
Miss María Antonieta Alva
Minister of Economy and Finance
Ministry of Economy and Finance
Jirón Junín 319 - Cercado de Lima
Lima, Perú

Re: IBRD Loan 8975-PE
(Improving the Performance of Non-Criminal Justice Services Project,
Programa de Mejoramiento de los Servicios de Justicia no penales a través de la
implementación del Expediente Judicial Electrónico (EJE))

Additional Instructions: Disbursement and Financial Information Letter

Excellency:

I refer to the Loan Agreement ("Agreement") between the Republic of Perú (the
"Borrower") and the International Bank for Reconstruction and Development (the "Bank"), for the
above-referenced project. The General Conditions, as defined in the Loan Agreement, provide
that the Borrower may from time to time request withdrawals of Loan Amounts from the Loan
Account in accordance with the Disbursement and Financial Information Letter, and such
additional instructions as the Bank may specify from time to time by notice to the Borrower. The
General Conditions also provide that the Disbursement and Financial Information Letter may set
out Project specific financial reporting requirements. This letter constitutes such Disbursement and
Financial Information Letter ("DFIL"), and may be revised from time to time.

I. Disbursement Arrangements, Withdrawal and Reporting of Uses of Loan Funds.

The Disbursement Guidelines for Investment Project Financing, dated February 2017,
("Disbursement Guidelines") are available in the Bank’s public website at
https://www.worldbank.org and its secure website “Client Connection” at
https://clientconnection.worldbank.org. The Disbursement Guidelines are an integral part of the
DFIL, and the manner in which the provisions in the Disbursement Guidelines apply to the Loan
is specified below.
(i) Disbursement Arrangements:

The table in Schedule 1 sets out the disbursement methods which may be used by the Borrower, information on registration of authorized signatures, processing of withdrawal applications (including minimum value of applications and processing of advances), instructions on supporting documentation, and frequency of reporting on the Designated Account.

(ii) Electronic Delivery (Section 10.01 (c) of the General Conditions):

The Bank may permit the Borrower to electronically deliver applications (with supporting documents) through the Bank’s web-based portal (https://clientconnection.worldbank.org) “Client Connection”. This option may be effected if the officials designated in writing by the Borrower who are authorized to sign and deliver Applications have registered as users of “Client Connection”. The designated officials may deliver Applications electronically by completing the Form 2380, which is accessible through “Client Connection”. By signing the Authorized Signatory Letter, the Borrower confirms that it is authorizing such persons to accept Secure Identification Credentials (SIDC) and to deliver the Applications and supporting documents to the Bank by electronic means. 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. 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, available in the Bank’s public website at https://worldbank.org and “Client Connection”; and (b) to cause such official to abide by those terms and conditions.

II. Financial Reports and Audits. (Section 5.09 of the General Conditions)

(i) Financial Reports. The Borrower, through the UE-PJ, must prepare and furnish to the Bank not later than forty-five (45) days after the end of each calendar semester, interim unaudited financial reports (“IFR”) for the Project covering the semester. The IFRs will be prepared using the MEP module of SIAF and will include loan proceeds and local counterpart funds.

(ii) Audits. The audit of the Financial Statements must cover the period of one fiscal year of the Borrower, or any other period agreed by the Bank. The audited Financial Statements for each such period must be furnished by the Borrower, through the UE-PJ, to the Bank not later than six (6) months after the end of such period.

III. Other 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 Bank by email at AskLoans@worldbank.org using the above reference.

Yours sincerely,

[Signature]

Marianne Fay
Country Director
Bolivia, Chile, Ecuador and Perú

Attachments

1. Form of Authorized Signatory Letter
2. Statement of Expenditures
3. Sample Designated Account Activity Statement
**Schedule 1**

**Disbursement Arrangements**

<table>
<thead>
<tr>
<th>Loan Number</th>
<th>IBRD 8975-PE</th>
<th>Country</th>
<th>Republic of Perú</th>
<th>Closing Date</th>
<th>Section III.B.2 of Schedule 2 to the Loan Agreement.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Borrower</td>
<td>Ministry of Economy and Finance</td>
<td></td>
<td></td>
<td>Four months after the closing date.</td>
<td></td>
</tr>
<tr>
<td>Name of the Project</td>
<td>Improving the Performance of Non-Criminal Justice Services (Programa de Mejoramiento de los Servicios de Justicia no penales a través de la implementación del Expediente Judicial Electrónico (EJE))</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Disbursement Methods

<table>
<thead>
<tr>
<th>Methods</th>
<th>Supporting Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Payment</td>
<td>- Copy of records</td>
</tr>
<tr>
<td>Reimbursement</td>
<td>- Statement of Expenditure (SOE) in the format provided in Attachment 2 of the DFIL.</td>
</tr>
<tr>
<td>Designated Accounts</td>
<td>- SOE in the format provided in Attachment 2 of the DFIL; and - Designated Account Activity Statement in the form provided in Attachment 3 with a copy of the Designated Account Bank Statement.</td>
</tr>
</tbody>
</table>

### Special Commitments

- Not Applicable

### Designated Account A (Unidad Ejecutora, UE-MINJUSDH)

<table>
<thead>
<tr>
<th>Type</th>
<th>Segregated</th>
<th>Ceiling</th>
<th>Variable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Institution - Name</td>
<td>Banco de la Nación</td>
<td>Currency</td>
<td>USD</td>
</tr>
</tbody>
</table>
Frequency of Reporting
Subsection 6.3 (**)
Quarterly
Amount
Based on a quarterly forecast

Designated Account B (Unidad Ejecutora, UE-PJ)

<table>
<thead>
<tr>
<th>Type</th>
<th>Segregated</th>
<th>Type</th>
<th>Variable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Institution - Name</td>
<td>Banco de la Nación</td>
<td>Currency</td>
<td>USD</td>
</tr>
<tr>
<td>Frequency of Reporting Subsection 6.3 (**)</td>
<td>Quarterly</td>
<td>Amount</td>
<td>Based on a quarterly forecast</td>
</tr>
</tbody>
</table>

The minimum value of applications for Reimbursement and Direct Payment is USD 100,000 equivalent.

Authorized Signatures: A letter in the Form attached (Attachment 1) should be furnished to the Association at the address indicated below providing the name(s) and specimen signature(s) of the official(s) authorized to sign Applications:

The World Bank
1818 H Street, N.W.
Washington, DC 20433, USA
Attention: Mrs. Marianne Fay, Country Director

Applications: Completed Applications for withdrawal, together with supporting documents, should be provided through the Association’s Client Connection, web-based portal, following the instructions for electronic delivery. In the case the Recipient does not have internet access, the Association may permit the delivery of Applications for withdrawal, together with supporting documents, to the following address:

Banco Mundial
SCN Quadra 02, Lote A
Ed. Corporate Financial Center, 7º andar
70712-900, Brasília, D.F. – Brazil
Attention: Loan Operations

**Sections and subsections indicated relate to the Disbursement Guidelines for Investment Project Financing dated February 2017**
The World Bank
1818 H Street, N.W.
Washington, D.C. 20433
United States of America

Attention: Mr.__________, Country Director

Re: IBRD Loan ____ - ____ [name of Program] [Operation]

I refer to the Loan Agreement between the International Bank for Reconstruction and Development (the "World Bank") and [name of borrower] (the "Borrower"), dated ______, providing the above Loan. For the purposes of Section 2.03 of the General Conditions as defined in the Agreement, any 1[one] of the persons whose authenticated specimen signatures appear below is authorized on behalf of the Borrower to sign applications for withdrawal under this Loan.

For the purpose of delivering Applications to the World Bank, 2[each] of the persons whose authenticated specimen signatures appears below is authorized on behalf of the Borrower, acting 3[individually] 4[jointly], to deliver Applications, and evidence in support thereof on the terms and conditions specified by the World Bank.

5[This confirms that the Borrower is authorizing such persons to accept Secure Identification Credentials (SIDC) and to deliver the Applications and supporting documents to the World Bank by electronic means. In full recognition that the World Bank shall rely upon such representations and warranties, including without limitation, the representations and warranties contained in the Terms and Conditions of Use of Secure Identification Credentials in connection with Use of Electronic Means to Process Applications and Supporting Documentation ("Terms

---

1 Instruction to the Borrower: Stipulate if more than one person needs to sign Applications, and how many or which positions, and if any thresholds apply. Please delete this footnote in final letter that is sent to the Bank.

2 Instruction to the Borrower: Stipulate if more than one person needs to jointly sign Applications, if so, please indicate the actual number. Please delete this footnote in final letter that is sent to the Bank.

3 Instruction to the Borrower: Use this bracket if any one of the authorized persons may sign; if this is not applicable, please delete. Please delete this footnote in final letter that is sent to the Bank.

4 Instruction to the Borrower: Use this bracket only if several individuals must jointly sign each Application; if this is not applicable, please delete. Please delete this footnote in final letter that is sent to the Bank.

5 Instruction to the Borrower: Add this paragraph if the Borrower wishes to authorize the listed persons to accept Secure Identification Credentials and to deliver Applications by electronic means; if this is not applicable, please delete the paragraph. Please delete this footnote in final letter that is sent to the Bank.
and Conditions of Use of SIDC”), the Borrower represents and warrants to the World Bank that it will cause such persons to abide by those terms and conditions.

This Authorization replaces and supersedes any Authorization currently in the World Bank records with respect to this Agreement.

[Name], [position] Specimen Signature: ____________________________

[Name], [position] Specimen Signature: ____________________________

[Name], [position] Specimen Signature: ____________________________

Yours truly,

/ signed /

[Position]
Instrucciones: Preparar un Certificado de Gastos para cada Categoría

Columna 1: Informe el nombre del proveedor
Columna 2: Hacer una breve descripción del gasto (ejemplo: honorarios de 2012, consultoría, servicio de limpieza, viáticos, servicios de auditoría, etc).
Columna 4: Informar el número de contrato o no serán llevado a revisión previo del Banco Mundial
Columna 5: Informar número de registro del contrato en Client Connection
Columna 6: Informar monto del contrato
Columna 7: Informar valor del contrato que fue pagado, incluido SOE/Ex anteiores
Columna 8: Informar el número de la factura o recibo del proveedor
Columna 9: Informar fecha del pago al proveedor
Columna 10: Informar fecha del pago al proveedor
Columna 11: Informar fecha del pago al proveedor
Columna 12: Indicar el porcentaje de financiamiento (de acuerdo al convenio de préstamo/otorgación)
Columna 13: Calcular el monto admitido para financiamiento (resultado de la multiplicación de los números presentados en la columna 11 por la 12). Para los casos en que el porcentaje de financiamiento sea de 100%, los valores de esa columna sean los mismos presentados en la columna 11.
Columna 14: Indicar la tasa de cambio. Poner tener en cuenta que la tasa de cambio o un año utilizado debe ser la tasa de tasación de los fondos. Es decir que, el proyecto debe utilizar la misma tasa que fue utilizada para transformar los dólares que el Banco sumó el proyecto en moneda local. Eso es muy importante, ya que el banco no reconoce diferencias de cambio como gasto viable de financiamiento.
Columna 15: Fecha en la que el proyecto robó los fondos de la cuenta designada (en dólares) y los envió a la cuenta operativa (en moneda local).
Columna 16: Cálculo de la columna 13 / columna 14. Este columna refleja en monto equivalente en dólares del gasto realizado, que será considerado por el Banco para documentación.
CONCILIACION DE LA CUENTA DESIGNADA

PRESTAMO/CREDITO/DONACIÓN No:
NOMBRE DEL BANCO:
NÚMERO DE CUENTA:

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

OBSERVACIONES:

1/ Valor pendiente de reembolso por el Banco

<table>
<thead>
<tr>
<th>No. de Solicitud</th>
<th>Monto</th>
</tr>
</thead>
</table>

2/ Retiros efectuados aún no solicitados al Banco

<table>
<thead>
<tr>
<th>Fecha</th>
<th>Descripción</th>
<th>Monto</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Aqui se incluirá 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.

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 bancário presentado. (Convertir 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 bancário que está siendo presentado