

**BANGLADESH RURAL ELECTRIFICATION BOARD**

**DHAKA, BANGLADESH**

**PBS INSTRUCTION 200-16**

**SUBJECT: REVOLVING FUND AND ADMINISTRATION POLICY**

**I. PURPOSE:**

The purpose of the policy is to establish a Revolving Fund to be administered by the BREB. The Revolving Fund shall be used to self-finance expansion of the Rural Electrification Program and to assist Palli Bidyut Samities (PBSs) that have been unable to create good financial base. The Revolving Fund is being established in order to reduce dependence on external financing. In 1978 the Rural Electrification Program has started with Loans and Grants extended by Donors and is still dependent on external financing. By this time, some of the PBSs have achieved a sound financial base and are generating sufficient cash flows through operating surplus. This Funding Program can provide internally generated funds out of contributions made by financially sound PBSs and BREB to assist other PBSs to develop and grow. The Fund will be administered by a Board of Trustees constituted as follows:

Member, Finance	President
Controller, Finance and Accounts	Member
Executive Director	Member
Chief Engineer, Planning & Operation	Member
Director, Loans & Budget	Member-Secretary
*Two (2) General Managers	Members


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\* Two(2) General Managers, one from Group-1 PBSs and another from Group-2 PBSs will be nominated by the Chairman, BREB, as defined in the Performance Target Operational Plan.

The BREB Chairman may nominate and co-opt any resourceful person or Consulting firm as a member.

**11. FUNDING:**

The sources of funding for the Revolving Fund are as follows:

- A. BREB will deposit cheque(s) derived from the difference in principal repayments received from the PBSs and those due to GOB, in this fund.
- B. BREB will deposit the interest into this fund.
- C. Financially sound PBSs may invest amounts equal to their Debt Service Liability (DSL) to BREB provided the amount of the investment that will be established within the Annual Performance Agreement (APA) of each PBS after consideration of the contents of paragraph D.1 of section-II Funding. The money received will be considered as an "Investment in the Revolving Fund" until final disposition is made.
  1. Interest earned and accrued on the investment(s) will be at the same rate of two (2) percent per annum as it is charged on the loan. This rate of interest may be changed from time to time by the Board of Trustees.

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2. Upon due date of the payment of Debt Service Liability to BREB, the PBS will have the following options:

a. The principal and interest amount for the "Investment in the Revolving Fund" will be transferred to loan account of the contributing PBS, if for some financial difficulty; the PBS is unable to meet its DSL.

Or

b. The amount will be left in the Revolving Fund Account. However, advance notification will be given by the PBS to the Trustee Board of the Fund, if they are unable to make their DSL payment.

c. In order to effectively manage the investments in the Revolving fund, withdrawals from the fund shall be considered for approval by the Board of Trustees on a case to case basis. The request for withdrawal shall be submitted in advance so as to allow the Board of Trustees adequate time to analyze the request.

D. In order to enhance the money supply and benefit the Rural Electrification Program in Bangladesh, the PBSs may first make their investment according to paragraph C. If any excess funds remain above the seven percent (7%) limit as stated in paragraph D.I that may be deposited in the Revolving Fund and such excess deposit will earn interest of two percent (2%) per annum.

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1. After meeting all of their obligations, the PBSs that have over seven percent (7%) combined funds (2% General Funds and 5% Replacement Reserve Funds) may deposit in the Revolving Fund and receive interest on their deposits (as detailed in Section II-C-I.
2. These deposits will be included in the PBSs' Books of Accounts as "Investment in Revolving Fund".
3. Member-Secretary of the Trustees Board on behalf of BREB will issue a Certificate of Beneficiary Ownership (CBO) to the PBSs for the amount to be invested with prior approval of the President of the Trustees Board.

E. BREB shall maintain two (2) individual Bank Accounts as follows :

**1. Revolving Fund for Capital loans:**

The source will be as described in II. Funding (A) and (C).

**2. Revolving Fund for Operational Loans Grants:**

The source will be as described in Section II. Funding (B) and interest realized from the operation of the Revolving Fund.

F. If the necessity of Revolving Fund financing is declined, the fund will remain idle. So, as and when the total fund exceeds Tk. 1 (one) crore, the Trustee Board, governing the fund, may consider investment in term deposit. When the necessity of the fund will be more than Tk. 1 (one) crore for a PBS/ PBSs, the FDR(s) will be encashed considering the maturity date.

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### III. LOAN QUALIFICATIONS

BREB and PBSs will be required to set Performance Targets and the PBSs will be required to adhere to these Targets. These Targets will take into consideration the demographics and financial characteristics of each PBS. The Performance Targets will be incorporated into a formal agreement between BREB and the PBSs. These Performance Targets will be the basis for Trustee Board actions for compliance with financial goals.

### IV. OUTLINE OF LOAN POLICY

A. BREB is authorized to make loans for Rural Electrification development to PBSs from funds available, under the provisions of Paragraph B below of this Loan Policy. Loans will be made available for financing the construction and operation of power distribution systems for furnishing electric energy in rural areas. The PBSs that are receiving subsidy under Cross Subsidy Policy and have Performance Target Agreement in force can borrow from this Fund.

B. BREB is authorized to make loans from the sources available for the following purposes:

#### 1. **Indirect loans (Capital Expenditures)**

Loans made under this category are to have the same terms that are specified in the original mortgage contract with the exception of interest rates. A variable interest rate of three percent (3%) to seven percent (7%) is to be applied, with a five year grace on principal payment, based upon compliance with Performance Target Agreement.

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Capital Expenditures shall include, but not be limited to the following:

- a. Financing the procurement of construction materials for distribution system on behalf of agreed PBSs.
- b. Financing the works for erection of distribution systems on behalf of agreed PBSs.
- c. Financing the associated overheads related to the construction of electrical distribution system on behalf of agreed PBSs.
- d. Financing the construction of general plant such as of warehousing, storage buildings and/or other general plant items.
- e. Financing the procurement of materials and other costs related to the PBSs' Services.
- f. Any other development expenditures as approved by the Board of Trustee.

**2. Direct loans (Operational Expenditures)**

Loans made under this category are to assist PBSs that have not yet been able to create a good financial base. Short term loans of one (1) year to ten (10) years will apply under this category with a variable interest rate of zero percent (0%) to five percent (5%) as per Attachment-I in compliance with the Annual Performance Agreement (APA). Operational Expenditures shall include, but not be limited to the following:

- a. Financing the PBS operations as required and prescribed by Annual Performance Agreement (APA).
- b. Financing the other BREB approved activities of the PBSs.

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### 3. Grants

Grants made under this category shall be for the purpose of adding financial stability to unsound PBSs. This grant shall be made for the following:

- a. The financing of PBSs not financially viable and established in areas for the purpose of area coverage, grants may be made to these PBSs prior to their financial recovery. The PBSs receiving this Grant must meet the Performance Targets that have been established or a short term loan will be made instead of making a Grant. (Example of a viable solution could be: Merger for a better consumer mix) .
- b. Financing in the forms of other grants which will benefit all PBSs in the country. (Example: Research for the productive use of electricity in Bangladesh).
- c. Security of Property Acquired under this policy:
  - i) BREB is authorized and empowered to bid for and purchase at any fore-closure or other sale, or otherwise acquire, property pledged or mortgaged to secure any loan made pursuant to this Instruction to pay the purchase price and any costs and expenses incurred in connection therewith from the sums authorized by GOB to accept title to any property so purchased or acquired in the name of BREB to operate or lease such property so purchased or acquired, upon such terms and for such consideration as BREB shall determine to be reasonable.

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- ii) No borrower of funds shall, without the approval of BREB, sell or dispose of its property, rights or franchises, acquired under the provisions of Bangladesh Rural Electrification Board Act 2013 or contract of Loan and Mortgage, until all loans obtained for the Revolving Fund, shall have been repaid.
- iii) BREB, as Administrator of the Revolving Fund, is authorized to extend the time of payment of principal or interest of any lone made by BREB pursuant to this Instruction.

**V. LIABILITIES AND USES OF FUNDS**

A. The notes of the PBS to the PBS Revolving Fund issued to obtain funds for loans or grants made under this policy, and all other liabilities against the assets in the fund in connection with BREB deposits and PBS advance payments of loans or deposits, shall be liabilities of the fund.

All other obligations against such assets in the fund arising out of loan operations, such as interest earned of deposits, shall be obligations of the fund.

- B. The fund shall be available only for the following:
1. Loans and grants as provided for in this policy.
  2. Collection of payments or cost and expense incurred in connection with the acquisition, or operation of property pursuant to Section IV 3.C of this policy.

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3. Deposit of Revolving Fund monies: Monies in the fund shall remain on deposit in an interest bearing account until disbursed. Interest earned will be deposited in the fund but will belong to the BREB and may be distributed at intervals approved by BREB, the administrator of the fund.

1. Financial transactions of the fund:

- a. BREB is authorized to make and issue interim notes for the purpose of obtaining funds necessary for discharging obligations of the fund and for making loans, grants and authorized expenditures out of the fund. Such notes shall be in the form and denominations and have such maturities and be subject to such terms and conditions as may be agreed upon by BREB. Such notes shall bear interest at a rate that will keep the fund intact and viable.
- b. BREB may sell and assign any notes against the fund to the private financial market. Any sale by BREB of notes individually or in block shall be treated as a sale of assets of the fund, notwithstanding the fact that BREB, under an agreement with the purchaser or purchasers, holds the debt instruments evidencing the loans and holds or re-invests payments thereon into the fund as trustee and custodian for the purchaser or purchasers of the individual note. Security instruments taken by BREB in connection with any notes in the fund may constitute liens running to BREB notwithstanding the fact that such notes may thereafter be held by purchaser(s) thereof.

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**VI. LOANS, GRANTS - INTEREST RATES, GRACE PERIOD AND LENDING LEVELS:**

- A. BREB is authorized to make loans under this Instruction and at the interest rates herein provided to the full extent of the assets available in the fund, subject only to the limitations as to the amounts authorized for loans and advances as may be from time to time imposed by GOB for loans made in any one year, which amounts shall remain available until expended.
- B. Loans made under this Instruction for financing of capital construction (INDIRECT LOANS), are of variable interest and terms in nature and it will bear from three(3%) to seven (7%) percent interest and can be for a term to thirty five (35) years with the first five(5) years being a grace period on repayment of principal. The grace period shall commence with disbursement of fund from the Revolving Fund. The interest during the grace period shall be capitalized and added to the loan principal, the total will be the basis for calculating interest for the remaining balance of the loan. The rate of interest that will be charged on any note will be determined at the time of lending based on the formula used to compute the Plant Revenue Ratio (PRR) (Attachment-1) and will be set to coincide with the adherence to Annual Performance Agreement (APA) in force at the time of lending.
- C. Loans made under this Instruction for financing of Operational Expenditures (DIRECT LOANS), are of variable interest and terms, and will bear from zero (0%) to five (5%) percent interest, and can be for any term to ten (10) years.

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The rate of interest that will be charged on any note will be determined at lending time based on the formula used to compute the Plant Revenue Ratio (PRR) as per **Attachment-1** and will be set to coincide with the adherence to Performance Target Agreement in force at the time of lending.

- D. In order to maintain and continue the Revolving Fund, grants made under this instruction shall be limited to the amount of interest earned on the Revolving Fund in the current years time frame. Further, fund given as a grant will reduce the amounts of funds deposited that the BREB has claim to as share of the deposits held within the Revolving Fund, and will be accounted for in the records of both PBSs and BREB in this manner.

#### **VII. OTHER FINANCING**

When it appears to the that the BREB loan applicant is able to obtain a loan for part of his credit needs from other credit source at a reasonable rate and terms consistent with the applicant's ability to pay and the achievement of the RE Program's objectives, BREB may request the loan applicant to apply for and accept such loan concurrent with a Revolving Fund loan at the current rate, subject to, however, the full use being made by BREB of the fund available hereunder for such loans as per this Instruction. BREB will provide the Lender of these loans proper Lien Accommodation that may be required or provide such Lender a repayment guarantee of borrowed fund.

#### **VIII. REVISION:**

This policy may require revision periodically by BREB.

**Enclosed:** Attachment-1 (Calculation of Plant Revenue Ratio-PRR)  
Attachment-2 (Format/ Table for revision)

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**The Formula for computing the Plant Revenue Ratio (PRR)**

The Plant Revenue Ratio (PRR) measures the relative Productivity of the PBS plant. The PRR will be the deciding factor in determining the rate of interest on borrowing from the PBS Revolving Fund.

PRR is computed in the following way:

$$\frac{\text{Total Utility Plant}}{\text{Total Operating Revenues-(Minus) Cost of Power Purchased}} = \text{PRR}$$

- A PBS a PRR of 10.0 or under will be charged the highest interest rate applicable.
- A PBS with a PRR of above 20.0 will receive the lowest rate applicable.
- The PBS with a PRR of 10.1 to 20.0 will be charged an interest rate based on a graduated scale as follows:

**Interest rate for indirect loans**

Capital Expenditures

00.0	to	10.0	=	7.00%
10.1	to	11.0	=	6.75%
11.1	to	12.0	=	6.50%
12.1	to	13.0	=	6.00%
13.1	to	14.0	=	5.50%
14.1	to	15.0	=	5.20%
15.1	to	16.0	=	5.00%
16.1	to	17.0	=	4.50%
17.1	to	18.0	=	4.00%
18.1	to	19.0	=	3.50%
19.1	to	20.0	=	3.25%
20.1	and	above	=	3.00%

**Interest rate for direct loans**

operational Expenditures

00.0	to	10.0	=	5.00%
10.1	to	11.0	=	4.50%
11.1	to	12.0	=	4.00%
12.1	to	13.0	=	3.50%
13.1	to	14.0	=	3.00%
14.1	to	15.0	=	2.50%
15.1	to	16.0	=	2.00%
16.1	to	17.0	=	1.50%
17.1	to	18.0	=	1.00%
18.1	to	19.0	=	0.50%
19.1	to	20.0	=	0.25%
20.1	and	above	=	0.00%

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**REVISION OF POLICY:**

This policy may be revised periodically. The revisions will be maintained by the Secretariat- BREB showing the section, page and date of revision. This record will be used in issuing copies of changes by the Board of Trustees. This record will prevent duplicate issue of policies and control printing costs. See the form below to track changes made to this policy:

Date:.....

To : \_\_\_\_\_

From : Revolving Fund Board of Trustees

Please insert the attached pages in your Revolving Fund and Administration Policy:

The old pages should be removed and destroyed.

NEW PAGE			OLD PAGE		
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(Md. Ahsanul Haque,  
Consultant TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

(Kamrul Ahsan Mollik)  
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০