

e. District level offices - up to 50 crore

d. Upazilla level office heads

### **What are the details of-**

#### **(a) CGDF**

The Controller General of Defense Finance in Bangladesh holds a critical role in overseeing the financial operations of the country's defense forces. They are responsible for various tasks, including budget planning, financial transactions oversight, and ensuring compliance with financial regulations within the military.

This official works closely with military leaders and government authorities to develop budgets that meet the defense sector's needs while aligning with national priorities. They allocate funds for different defense activities, such as equipment procurement, personnel salaries, and operational expenses, ensuring that resources are utilized efficiently and effectively.

One of their key responsibilities is to maintain accurate records of all financial transactions related to defense expenditures. They monitor spending to prevent fraud, waste, or misuse of funds, promoting transparency and accountability in financial management.

Additionally, the Controller General of Defense Finance prepares regular financial reports and statements to inform government officials and the public about how defense funds are being utilized. These reports help assess the effectiveness of defense spending and ensure that resources are being allocated in line with strategic objectives.

In summary, the Controller General of Defense Finance plays a pivotal role in managing the financial aspects of Bangladesh's defense sector, ensuring prudent financial management and the optimal utilization of resources to support the country's defense capabilities.

#### **(b) CGA**

The Office of the Controller General of Accounts (CGA) is an important government office that handles financial matters in Bangladesh. Here's a simple explanation:

The Office of the Controller General of Accounts (CGA) is a government department in Bangladesh. Its main job is to manage the country's finances. This means keeping track of all the money that comes in and goes out of the government.

The CGA helps prepare the government budget by figuring out how much money is needed for different things like education, health, and infrastructure. They also make sure that government departments spend money properly and follow the rules.

One of their key tasks is to keep accurate records of all financial transactions. This includes recording how much money is received from taxes and other sources, as well as tracking government spending.

## What is anticipatory pension? When this rule should be applied?

### Anticipatory Pension

If due to any exigent circumstances it is not possible to finally determine or settle and grant the pension and gratuity in the manner described above, the sanctioning authority shall provisionally grant the pension and gratuity on the basis of his last pay and pensionable service, provided that the pensioner is one of the retirees. Can get pension and gratuity within months. This type of pension is called Expected Pension. [Art. 925, CSR/Rule 445, BSR]

If there are urgent reasons that make it hard to figure out someone's pension and gratuity as usual, the authority in charge can give them a temporary pension and gratuity. This temporary payment is based on their last salary and how long they've worked, but it's only for retirees who urgently need the money. This quick payment is called Anticipatory Pension. It helps people get their pension and gratuity faster when they really need it.

The rule seems to outline a provision for granting a pension and gratuity on a provisional or anticipatory basis under certain circumstances. This provision may be applied in situations where it is not possible to finalize or settle the pension and gratuity in the usual manner due to exigent or unforeseen circumstances.

Here's a breakdown of when this rule might be applied:

- **Exigent Circumstances:** This provision would likely be invoked when there are urgent or pressing circumstances that prevent the usual processing or determination of pension and gratuity. These circumstances could include administrative delays, legal disputes, or other issues that impede the normal process.
- **Unavailability of Information:** If essential information or documentation needed to calculate the pension and gratuity accurately is not readily available or cannot be obtained in a timely manner, the anticipatory pension rule might be applied.
- **Retirees in Need:** The provision specifies that this anticipatory pension is for retirees who urgently require financial support. Therefore, it's intended to assist pensioners who cannot afford to wait for the normal processing time to receive their pension and gratuity.
- **Temporary Measure:** This provision is likely intended as a temporary measure to provide immediate financial relief to retirees until their pension and gratuity can be finalized and adjusted according to the correct calculations.

Overall, this rule should be applied judiciously and in cases where there is a genuine need for expedited financial assistance due to unforeseen circumstances or delays in the usual pension processing procedures.

## **The Direct Cash Procurement Method**

**The Direct Cash Procurement Method** is a purchasing approach wherein an organization acquires goods or services directly by disbursing cash without following a traditional procurement process involving formal bids or proposals. Here's an overview of the method:

### **Process:**

- Rather than issuing tenders or requests for proposals, the organization directly contacts suppliers or service providers to negotiate terms and prices.
- Negotiations typically involve discussions on pricing, delivery schedules, quality requirements, and other relevant terms.
- Upon reaching an agreement, the organization disburses cash payment to the supplier or service provider.

### **Applicability:**

- Direct cash procurement is often used for urgent or emergency purchases where there isn't sufficient time to go through a formal bidding process.
- It may also be employed for small-scale purchases, routine acquisitions, or when dealing with specialized suppliers who are known to provide specific goods or services reliably.

### **Advantages:**

- Streamlined Process: Direct cash procurement eliminates the need for complex bidding procedures, reducing administrative overhead and paperwork.
- Flexibility: Organizations have more flexibility in negotiating terms directly with suppliers, potentially leading to better deals or faster transactions.
- Time Efficiency: This method allows for quick decision-making and procurement, making it suitable for urgent needs or time-sensitive situations.

### **Challenges:**

- Lack of Competition: Since there's no competitive bidding involved, organizations may miss out on opportunities for cost savings or quality improvements that could result from market competition.
- Transparency Concerns: Without a formal bidding process, there may be concerns about transparency and fairness in supplier selection.
- Risk of Overpaying: Without competitive pricing, organizations may risk overpaying for goods or services compared to what they might have obtained through a competitive bidding process.

### **Compliance and Documentation:**

- While direct cash procurement offers flexibility, organizations must still ensure compliance with relevant regulations and internal procurement policies.

- Proper documentation of transactions, including contracts, invoices, and payment records, is essential to maintain transparency and accountability.

Overall, the Direct Cash Procurement Method offers flexibility and efficiency for certain types of purchases but requires careful consideration of risks and compliance requirements. It is best suited for situations where urgency or specialized requirements necessitate a more streamlined procurement approach.