

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower			Changes from ARC	PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC				
	Recognising that the Accounts system still suffers from legal problems, personnel management, lack of uniform accounts system for the Ministries etc., the ARC proposes for legal reform, sound personnel management and more importantly separation of the Office of Accountant General from the Office of Auditor General, and that the Office of the Accountant General be placed under the Ministry of Finance for good operation and management. ARC proposed to have 19 Ministry/Division-based Accounts Office and provided organogram for each of them. In the following tables, manpower for each of these units are presented. First ARC-proposed manpower of division and district-based 14 regional account offices are presented. Then manpower of 19 Ministry-based Account Offices will be shown.	I	19	19	31	+12	• ARC's proposals for reorganisation are well-thought and should be gradually implemented. This will bring uniformity, autonomy, and efficiency in the overall management of accounts system in public bodies.	I	+12
		II	28	28	21	-7	• The proposed manpower also seems justified. ARC opted to cut back the oversized personnel specially at the lower level.	II	-7
		III	302	293	175	-118		III	-118
		IV	62	60	41	-19		IV	-19
		Total	411	400	268	-132		Total	-132
IMPLICATION FOR CHANGE: Reduction of manpower									

Organisation: Division and District-based 14 Regional Account Offices

Sl No	Name of Accounts Office and Ministries/Divisions/Attached Organisations	Manpower of 6 Division-based Regional Accounts Office*	Manpower of 14 Old District-based Regional Accounts Office**
1	Office of the Joint Chief Controller of Accounts (Ministry Establishment, Cabinet Division, Public Service Commission, Ministry of Defence)	5 x 6 = 30	5 x 14 = 70
2	Office of the Joint Chief Controller of Accounts (Ministry of Health)	5 x 6 = 30	5 x 14 = 70
3	Office of the Joint Chief Controller of Accounts (Ministry of Home Affairs)	5 x 6 = 30	5 x 14 = 70
4	Office of the Deputy Chief Controller of Accounts (Ministry of Agriculture and Food)	5 x 6 = 30	5 x 14 = 70
5	Office of the Additional Chief Controller of Accounts (Ministry of Communications)	5 x 6 = 30	5 x 14 = 70
6	Office of the Deputy Chief Controller of Accounts (Ministry of Energy & Minerals, Ministry of Fisheries and Livestock)	5 x 6 = 30	5 x 14 = 70
7	Office of the Deputy Chief Controller of Accounts (Ministry of Local Government, Rural Development and Cooperatives)	5 x 6 = 30	5 x 14 = 70
8	Office of the Joint Chief Controller of Accounts (Ministry of Education and Science; Primary & Mass Education Division, Ministry of Sports and Culture)	5 x 6 = 30	5 x 14 = 70
9	Office of the Joint Chief Controller of Accounts (Ministry of Transport)	5 x 6 = 30	5 x 14 = 70
10	Office of the Joint Chief Controller of Accounts (Ministry of Works)	5 x 6 = 30	5 x 14 = 70
11	Office of the Joint Chief Controller of Accounts (Ministry of Law and Justice, Supreme Court Secretariat, Election Commission Secretariat)	5 x 6 = 30	5 x 14 = 70
12	Office of the Joint Chief Controller of Accounts (Ministry of Land, Forest, Environment and Water Resources)	5 x 6 = 30	5 x 14 = 70
13	Office of the Deputy Chief Controller of Accounts (Ministry of Women, Family and Social Welfare)	5 x 6 = 30	5 x 14 = 70
14	Office of the Joint Chief Controller of Accounts (Ministry of Finance and Economy)	5 x 6 = 30	5 x 14 = 70
Total		420	980

* Five positions are: Deputy Chief Controller of Accounts (1), Supervisor (1), Auditor (1), Junior Auditor-cum-Typist (1), and MLSS (1)

** Five positions are: Assistant Chief Controller of Accounts (1), Supervisor (1), Auditor (1), Junior Auditor-cum-Typist (1), and MLSS (1)

Organisation : Office of the Joint Chief Controller of Accounts
(Ministry of Establishment, Cabinet Division, Public Service Commission, Ministry of Defence)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower			Changes from ARC	PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing ARC	Impact of ARC on Existing Size				
		I	4	4	5	+1		I	+1
		II	7	7	8	+1		II	+1
		III	64	59	60	+1		III	+1
		IV	8	8	8			IV	
		Total	83	78	81	+3		Total	+3
IMPLICATION FOR CHANGE: Expansion of manpower									

Organisation : Office of the Joint Chief Controller of Accounts
(Ministry of Health)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower					PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size	Changes from ARC			
		I	5	5	7	+2	<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Should be considered for implementation. 	I	+2	
		II	9	9	9			II		
		III	79	76	74	+2		III	+2	
		IV	11	11	12	+1		IV	+1	
		Total	104	101	102	+5		Total	+5	
IMPLICATION FOR CHANGE: Expansion of manpower										

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size	
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size				Changes from ARC
			I	5	5	4	-1		-1	
			II	9	9	6	-3		-3	
			III	91	84	43	-41		-41	
			IV	14	14	7	-7		-7	
			Total	119	112	60	-52		-52	
			IMPLICATION FOR CHANGE: Reduction of manpower							
			Manpower is proportionately distributed as per the need of the organisation. Should be considered for implementation.							
			I							
			II							
			III							
			IV							
			Total							

Organisation : Office of the Joint Chief Controller of Accounts

(Ministry of Home Affairs)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower			Changes from ARC	PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC				
		I	6	6	7	+1	<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Should be considered for implementation. 	I	+1
		II	9	9	10	+1		II	+1
		III	87	83	81	-2		III	-2
		IV	12	12	14	+2		IV	+2
		Total	114	110	112	+2	Total	Total	+2
<p>IMPLICATION FOR CHANGE: Expansion of manpower</p>									

Organisation : Office of the Deputy Chief Controller of Accounts
(Ministry of Agriculture and Food)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower			Changes from ARC	PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC				
		I	4	4	5	+1	• Manpower is proportionately distributed as per the need of the organisation. Should be considered for implementation.	I	+1
		II	7	7	7			II	
		III	72	65	56	-9		III	-9
		IV	7	7	8	+1		IV	+1
		Total	90	83	76	-7		Total	-7
IMPLICATION FOR CHANGE: Reduction of manpower									

Organisation : Office of the Additional Chief Controller of Accounts
(Ministry of Communications)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower					PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size	Changes from ARC			
		I	18	18	19	+1	<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. The cut back mainly affected the Auditors and Junior Auditors (class III). The organogram should be considered for implementation. 	I	+1	
		II	54	45	30	-15		II	-15	
		III	730	607	268	-339		III	-339	
		IV	44	42	27	-15		IV	-15	
		Total	846	712	344	-368		Total	-368	
			IMPLICATION FOR CHANGE: Reduction of manpower							

Organisation : Office of the Deputy Chief Controller of Accounts
(Ministries of Energy & Mineral Resources and Fisheries & Livestock)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				Changes from ARC	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing ARC	Impact of ARC on Existing Size	ARC		
		I	4	4	5	+1	+1	
		II	7	7	7			
		III	65	56	48	-8	-8	
		IV	8	8	8			
		Total	84	75	68	-7	-7	
<p>IMPLICATION FOR CHANGE: Reduction of manpower</p>								
<p>PARC's Comment</p> <ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Should be considered for implementation. 								
		I						
		II						
		III						
		IV						
		Total						

Organisation : Office of the Deputy Chief Controller of Accounts
(Ministry of Information)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing ARC	Impact of ARC on Existing Size	Changes from ARC	
		I	4	4	4		PARC's Comment • Manpower is proportionately distributed as per the need of the organisation. Auditors and Typists will be affected by the cut back, because they are not deemed necessary any more.
		II	5	5	+1	+1	
		III	59	54	-8	-8	
		IV	9	9	-2	-2	
		Total	77	72	-9	-9	
IMPLICATION FOR CHANGE: Reduction of manpower							

Organisation : Office of the Deputy Chief Controller of Accounts
(Ministry of Local Government, Rural Development & Cooperatives)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				Changes from ARC	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size		
		I	3	3	4	+1	+1	
		II	5	5	4	-1	-1	
		III	51	48	38	-10	-10	
		IV	7	7	6	-1	-1	
		Total	66	63	52	-11	-11	
IMPLICATION FOR CHANGE: Reduction of manpower								
		<p>PARC's Comment</p> <ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Again logically, Audits (class III) have been targeted while calculating necessary strengths. Should be considered for implementation. 						

Organisation : Office of the Deputy Chief Controller of Accounts
(Ministry of Industries and Commerce)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size			
		I	3	3	4	+1	<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Should be considered for implementation. 	I	+1
		II	6	6	6			II	
		III	46	46	41	-5		III	-5
		IV	7	7	7			IV	
		Total	62	62	58	-4		Total	-4
			IMPLICATION FOR CHANGE: Expansion of manpower						

Organisation : Office of the Joint Chief Controller of Accounts
(Ministry of Foreign Affairs)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				Changes from ARC	PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size				
		I	7	7	6	-1		I	-1	
		II	15	7	7			II		
		III	91	64	56	-8		III	-8	
		IV	22	17	9	-8		IV	-8	
		Total	135	95	78	-17		Total	-17	
<p style="text-align: center;">IMPLICATION FOR CHANGE: Reduction of manpower</p>										

Organisation : Office of the Joint Chief Controller of Accounts
(Ministry of Education & Science, Primary and Mass Education Division, Ministry of Youth, Sports and Culture)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower					PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size	Changes from ARC			
		I	6	6	7	+1	<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. In the case of this organisation, ARC proposed to strengthen its capacity by adding manpower in almost all levels. This is basically to enable the organisation to maintain accounts of a number of Ministries/Division. 	I	+1	
		II	8	8	9	+1		II	+1	
		III	81	76	78	+2		III	+2	
		IV	10	10	10			IV		
		Total	105	100	104	+4		Total	+4	
		IMPLICATION FOR CHANGE: Expansion of manpower								

Organisation : Office of the Joint Chief Controller of Accounts
(Ministry of Communicationst)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size	
		I	6	6	4	-2	-2
		II	10	10	6	-4	-4
		III	79	69	45	-24	-24
		IV	10	10	7	-3	-3
		Total	105	95	62	-33	-33
IMPLICATION FOR CHANGE: Reduction of manpower							
PARC's Comment			<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Once again, the issue of relevance dominated ARC's strategy. It did not see any use of Auditors, and therefore cut back them from the organogram 				

Organisation : Office of the Joint Chief Controller of Accounts
(Ministry of Works)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower					PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size	Changes from ARC			
		I	6	6	6			<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Auditors and Typists (class I), and MLSS (class IV) were rationally targeted as not required in this Office. 	I	
		II	10	10	8	-2			II	-2
		III	102	90	66	-24			III	-24
		IV	17	17	9	-8			IV	-8
		Total	135	123	89	-34			Total	-34
			IMPLICATION FOR CHANGE: Reduction of manpower							

Organisation : Office of the Deputy Chief Controller of Accounts
(Ministry of Law, Supreme Court Secretariat and Election Commission Secretariat)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower			Changes from ARC	PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC				
		I	N/A	N/A	4		I		
		II			5		II		
		III			33		III		
		IV			7		IV		
		Total			49		Total		
<p>IMPLICATION FOR CHANGE: New organisation</p>									
<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Should be considered for implementation. 									

Organisation : Office of the Joint Chief Controller of Accounts
(Ministry of Land, Forest, Environment and Water Resources)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				Class	PARC's Comment	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size			
		I	4	4	5	+1	<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Should be considered for implementation. 	+1	
		II	6	6	7	+1		+1	
		III	44	40	39	-1		-1	
		IV	7	7	7				
		Total	61	57	58	+1	Total	+1	
<p>IMPLICATION FOR CHANGE: Expansion of manpower</p>									

Organisation : Office of the Deputy Chief Controller of Accounts
(Ministry of Labour & Manpower and Ministry of Religious Affairs)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size	
		I	3	3	4	+1	+1
		II	7	7	6	-1	-1
		III	66	60	42	-18	-18
		IV	8	8	7	-1	-1
		Total	84	78	59	-19	-19
<p>IMPLICATION FOR CHANGE: Reduction of manpower</p>							
<p>PARC's Comment</p> <ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. As usual, Auditors were not considered essential for this organisation. Should be considered for implementation. 							

Organisation : Office of the Deputy Chief Controller of Accounts
(Ministry of Women, Family and Social Welfare)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				Changes from ARC	PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee	Existing	ARC	Impact of ARC on Existing Size				
		I	N/A	N/A	4			I		
		II			5		<ul style="list-style-type: none"> Manpower is proportionately distributed as per the need of the organisation. Should be considered for implementation. 	II		
		III			35			III		
		IV			7			IV		
		Total			51			Total		
<p>IMPLICATION FOR CHANGE: New organisation</p>										