

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			
1992		I	31	20	34	+14	<ul style="list-style-type: none"> Should be accepted for implementation. See table Serial# 2A ARC Volume# 13 	I	+14
		II	15	9	14	+5		II	+5
		III	177	165	206	+41		III	+41
		IV	123	119	138	+19		IV	+19
		Total	346	313	392	+79		Total	+79
		IMPLICATION FOR CHANGE: Expansion of manpower							

ARC Volume # 13

Serial # 2F

Organisation : Tax Commissioner's Office, Tax Zone-6, Dhaka

Ministry : Finance (Internal Resources Division)

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			
1992		I	31	25	27	+2	<ul style="list-style-type: none"> Should be accepted for implementation. See table Serial# 2A ARC Volume# 13 	I	+2
		II	15	6	20	+14		II	+14
		III	177	165	200	+35		III	+35
		IV	123	116	132	+16		IV	+16
		Total	346	312	379	+67		Total	+67
		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 (approved later)	Existing	ARC	Impact of ARC on Existing Size			
1992		I	7	7	8	+1	<ul style="list-style-type: none"> ARC proposed manpower set-up should be accepted for implementation because the workload is less compared to the existing manpower The other proposal of ARC to charge Taka 500 as fees for appeal should also be implemented for revenue generation. 	I	+1
		II	1	1	1			II	
		III	39	28	29	+1		III	+1
		IV	25	20	13	-7		IV	-7
		Total	72	56	51	-5		Total	-5
		IMPLICATION FOR CHANGE: Reduction 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			
1992		I	7	6	8	+2	<ul style="list-style-type: none"> ARC proposed manpower set-up should be accepted for implementation because the workload is less compared to the existing manpower The other proposal of ARC to charge Taka 500 as fees for appeal should also be implemented for revenue generation. 	I	+2
		II	1		1	+1		II	+1
		III	39	25	29	+4		III	+4
		IV	25	19	13	-6		IV	-6
		Total	72	50	51	+1		Total	+1
		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			
1992		I	7	5	8	+3	<ul style="list-style-type: none"> ARC proposed manpower set-up should be accepted for implementation because the workload is less compared to the existing manpower The other proposal of ARC to charge Taka 500 as fees for appeal should also be implemented for revenue generation. 	I	+3
		II	1	1	1			II	
		III	39	31	29	-2		III	-2
		IV	25	22	13	-9		IV	-9
		Total	72	59	51	-8		Total	-8
		IMPLICATION FOR CHANGE: Reduction of manpower							

ARC Volume # 11

Serial # 1

Organisation : Office of the Tax Commissioner
Tax Zone-1, Chittagong

Ministry : Finance (Internal Resources Division)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee ²²	Existing	ARC	Impact of ARC on Existing Size			
1992		I	32	25	26	+1	<ul style="list-style-type: none"> ARC proposed manpower structure should be implemented. It recommended for a optimum size by abolishing the unnecessary positions (e.g. Assistant Tax Commissioners in Class I, Typists in Class III and MLSS in Class IV) and creating new positions of Additional Assistant tax Commissioners and Supervisors in Class II. 	I	+1
		II	16	8	21	+13		II	+13
		III	180	169	140	-29		III	-29
		IV	133	129	102	-27		IV	-27
		Total	361	331	289	-42		Total	-42
		IMPLICATION FOR CHANGE: Reduction of manpower							

²² Currently sanctioned posts

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 ²³	Existing	ARC	Impact of ARC on Existing Size				
1992		I	31	23	32	+9		<ul style="list-style-type: none"> ARC proposed manpower structure should be implemented. It recommended for a optimum size by abolishing the unnecessary positions (e.g. Additional Tax Commissioners in Class I, Additional assistant Tax Commissioners in Class II, Supervisors in Class III and MLSS in Class IV) and recommended for filling in sanctioned positions of Deputy Tax Commissioners and Assistant Tax Commissioners. 	I	+9
		II	15	15	5	-10			II	-10
		III	171	171	159	-12			III	-12
		IV	128	126	122	-4			IV	-4
		Total	345	335	318	-17			Total	-17
IMPLICATION FOR CHANGE: Reduction of manpower.										

Organisation : Office of the Tax Commissioner
Tax Zone-3, Chittagong

Ministry : Finance (Internal Resources Division)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee ²⁴	Existing	ARC	Impact of ARC on Existing Size			
1992		I	30	14	34	+20	<ul style="list-style-type: none"> Should be implemented. The proposed increase and cut from the existing size is rational. 	I	+20
		II	16	9	12	+3		II	+3
		III	172	154	136	-18		III	-18
		IV	128	126	111	-15		IV	-15
		Total	346	303	293	-10		Total	-10
		IMPLICATION FOR CHANGE: Reduction of manpower							

²⁴ Currently sanctioned posts

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			
1992		I	7	5	8	+3	<ul style="list-style-type: none"> ARC proposed manpower set-up should be accepted for implementation because the workload is less compared to the existing manpower The other proposal of ARC to charge Taka 500 as fees for appeal should also be implemented for revenue generation 	I	+3	
		II	1	1	1			II		
		III	39	32	29	-3		III	-3	
		IV	25	24	13	-11		IV	-11	
		Total	72	62	51	-11		Total	-11	
		IMPLICATION FOR CHANGE: Reduction of manpower								

Organisation : Tax Commissioner's Office
Tax Zone, Rajshahi

Ministry : Finance (Internal Resources Division)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower					PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee ²⁹	Existing	ARC	Impact of ARC on Existing Size	Changes from ARC			
1992		I	30	18	29	+11	<ul style="list-style-type: none"> The proposed increase from existing size (in class I and II) and cut from class III and IV is justified. 	I	+11	
		II	47	35	38	+3		II	+3	
		III	149	149	123	-26		III	-26	
		IV	135	135	102	-33		IV	-33	
		Total	361	337	292	-45		Total	-45	
		IMPLICATION FOR CHANGE: Reduction in manpower								

²⁹ Currently sanctioned posts

Organisation : Office of the Tax Commissioner (Tax Zone - Khulna) Ministry : Finance (Internal Resources Division)

Date of Establishment	ARC Proposal on Reorganisation	Class	Manpower				PARC's Comment	Class	Cumulative Impact of ARC and PARC on Existing Size
			Enam Committee ¹⁷	Existing	ARC	Impact of ARC on Existing Size			
1992		I	31	21	39	+18	Creation of additional posts of Deputy Tax Commissioner and Assistant Tax Commissioner (Class I) and abolition of posts of Additional Assistant Tax Commissioner (Class II) is a good ARC idea. In view of the challenging role played by this office and its recorded performance (revenue income increased from Tk 316 million in 1990-91 to tk 522 million in 1992-93), the ARC proposed manpower is rational.	I	+18
		II	17	8	5	-3		II	-3
		III	183	175	172	-3		III	-3
		IV	136	112	131	+19		IV	+19
		Total	367	316	347	+31		Total	+31
IMPLICATION FOR CHANGE: Expansion of manpower									

¹⁷ The figures below are currently sanctioned. This organisation was created after Enam Committee produced its report

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				
1992		I	7	6	8	+2	<ul style="list-style-type: none"> ARC proposed manpower set-up should be accepted for implementation. Compared to Enam Committee proposal, the ARC's recommended manpower size is less, but it has become higher than the existing size. The other proposal of ARC to charge Taka 500 as fees for appeal should also be implemented for revenue generation. 	I	+2	
		II	1	1	1	II				
		III	39	20	29	+9		III	+9	
		IV	25	15	13	-2		IV	-2	
		Total	72	42	51	+9		Total	+9	
IMPLICATION FOR CHANGE: Expansion of manpower										

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		
1993	The organisation was initially known as the Directorate of Inspection and Training. Later, Customs Training Academy was separated. In 1993 the responsibility of auditing was given to this Directorate. In the light of the changed circumstances, an expanded organisational set-up was proposed by ARC	I	8	24	+16		+16
		II	4	15	+11		+11
		III	17	23	+11	-3	+11 -3 (PARC) [Typists-3]
		IV	9	12	+4		+4
		Total	38	74	+42	-3	+39
<p style="text-align: center;">IMPLICATION FOR CHANGE: Expansion of manpower</p> <p>• Under the expanded organisational set-up the ARC proposed increase in the number of class I positions (e.g. Deputy Director, Assistant director, Assistant Programmer, Superintendent) and class II positions (e.g. Inspector) is justified. However, the number of class III staff can still be reduced from 23 to 20. The three positions of typists – one under Asst Director (Admn), and two under Deputy Director (Audit) are unnecessary.</p>							

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				
1995		I	N/A	N/A	5		It is a new organisation, created to settle customs, excise and VAT appeal cases rapidly. The ARC-proposed manpower structure is optimal.	I	
		II			1			II	
		III			19			III	
		IV			7			IV	
		Total			32			Total	
IMPLICATION FOR CHANGE: New organisation									

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			
Not mentioned		I	31	31	-2	<ul style="list-style-type: none"> ARC proposed organisational and manpower structure is acceptable. The increase in the number of Intelligence Officer (Class II) LDAs (Class III) was deemed necessary by the Committee. On the other hand, it did not rightly see the need for <i>Sepoys</i> in this organisation (Class IV). However, the Directorate may consider the inclusion cypher(s) for dealing with such crimes as drug-trafficking, poison-smuggling, arms smuggling etc with which international criminals with their hi-tech support systems are involved. Activities of these two proposed positions can be contracted out. 	I	-2
		II	60	60	+2		II	+2
		III	66	61	+15		III	+15
		IV	82	81	-6		IV	-6
		Total	239	233	242		+9	Total
IMPLICATION FOR CHANGE: Expansion of manpower								

ARC Volume # 6

Serial # 11

Organisation : Directorate of Excise Exemption and Rebate

Ministry : Finance

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			
1987		I	14	8	15	+7	<ul style="list-style-type: none"> The increased volume of work is demonstrated by the amount of money rebated over a two year period (From Taka 418 million in 1991-92 to Taka 1116 million in 1992-93) ARC proposed increase in manpower is justified, given that the creation of two positions of Chief Value Assessor and Assistant Programmer are necessary to cope with the tasks of this busy organisation. 	I	+7	
		II	5	4	8	+4		II	+4	
		III	15	12	19	+7		III	+7	
		IV	11	9	12	+3		IV	+3	
		Total	45	33	54	+21		Total	+21	
		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			
1968	<ul style="list-style-type: none"> Abolition 	I	9				<ul style="list-style-type: none"> There are separate organisational arrangements for inspection and audit of tax, customs, excise and VAT. Therefore ARC recommended for the abolition of this organisation 	I	
		II						II	
		III	20					III	
		IV	9					IV	
		Total	38					Total	
		IMPLICATION FOR CHANGE: Directorate of Complaints under NBR will be abolished.							

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			
Not mentioned (originally created in 1947 as Pakistan Savings Centre Bureau)		I	78	61	35	-26	<ul style="list-style-type: none"> In 1989, a Committee, set-up by the President's Secretariat, recommended for the abolition of Savings Bureaus and suggested to involve national commercial banks to provide the service of selling prize bonds etc. ARC however proposed to reduce the number of employees by substantial number in the interest of national savings. The reduced set-up is a moderate one – mainly affecting Assistant Directors (class I), UDAs/LDAs (class III) and MLSS (class IV). 	I	-26	
		II						II		
		III	220	200	152	-48		III	-48	
		IV	109	104	85	-19		IV	-19	
		Total	407	365	272	-93		Total	-93	
		IMPLICATION FOR CHANGE: Reduction of manpower								

Organisation : Department of Tax Intelligence and Internal Audit

Ministry : Finance (internal Resources Division)

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				
Proposed new organisation merging the Department of Intelligence & Investigation and the Directorate of Tax Inspections	<ul style="list-style-type: none"> • Merger of the Department of Intelligence & Investigation and the Directorate of Tax Inspections 	I	21	13	11	-2	<ul style="list-style-type: none"> • The existing Tax administration structures perform the functions of tax inspection. Therefore there is no need for a separate Directorate for tax inspection. The proposed merger of the two organisations is ideal. • Reduction of mostly UDAs,LDAs and MLSS is also right in line with some 8 class I positions to be abolished. 	I	-2
		II	2	1	1			II	
		III	117	99	43	-56		III	-56
		IV	47	45	15	-30		IV	-30
		Total	187	158	70	-88		Total	-88
<p>IMPLICATION FOR CHANGE: Department of Tax Intelligence and Investigation will be merged with Taxes Inspection Department.</p>									

Organisation : Office of the Comptroller and Auditor General

Ministry : Finance (Finance Division)

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			
Not mentioned		I	36	36	43	+7	<ul style="list-style-type: none"> ARC-proposed expansion in all classes except class III is acceptable on the ground that it felt the need for expanding the structure of this very important organisation to create space for research and development, computerisation, International branch, training branch, O&M branch, and library. At the same time the Committee appropriately saw no need for keeping the class II positions of Superintendents. 	I	+7	
		II	45	45	29	-16		II	-16	
		III	81	69	84	+15		III	+15	
		IV	35	32	51	+19		IV	+19	
		Total	197	182	207	+25		Total	+25	
		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 (approved later)	Existing	ARC	Impact of ARC on Existing Size			
1985		I	38	38	61	+23	<ul style="list-style-type: none"> Considering the territorial and functional coverage and the merger of External Audit sector with this organisation, the proposed manpower size is acceptable 	I	+23
		II	35	35	74	+39		II	+39
		III	219	162	174	+12		III	+12
		IV	22	21	25	+4		IV	+4
		Total	314	256	334	+78		Total	+78
		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			
Not mentioned		I	141	141	134	-7	<ul style="list-style-type: none"> Given the degree of reported financial corruption (e.g. misappropriation of funds) in the state-owned enterprises, banks and financial institutions, auditing is a crucial function. Existing audit methods are traditional, and mostly done by class III officials. The ARC proposed change in the audit structure by incorporating Special Audit Teams with class I officials is a good approach, which also rationalises a substantial reduction in the size of class II and III personnel. PARC should accept the ARC proposal for recommendation. The present context, which also signals that the number of SOEs is likely to decline in future, further supports ARC proposal. 	I	-7
		II	264	231	68	-163		II	-163
		III	556	524	196	-328		III	-328
		IV	88	88	55	-33		IV	-33
		Total	1049	984	453	-531		Total	-531
		IMPLICATION FOR CHANGE: Reduction 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			
1982		I	60	57	91	+34	I	+34
		II	130	126	112	-14	II	-14
		III	347	269	229	-40	III	-40
		IV	78	60	34	-26	IV	-26
		Total	615	512	466	-46	Total	-46
IMPLICATION FOR CHANGE: Reduction of manpower								

- ARC also recommended for training of Audit officials on audit techniques like performance audit etc and introduction of computers for creating and updating audit database.

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			
Not mentioned		I	6	6	5	-1	<ul style="list-style-type: none"> The positions of Additional Director (class I), Supervisor (class II) were deemed unnecessary by ARC. On the other hand the Committee felt that new positions of Auditor, Data Entry Operator, Junior Auditor (class III) and 2 class IV were necessary. 	I	-1
		II	5	5	4	-1		II	-1
		III	17	10	13	+3		III	+3
		IV	12	5	7	+2		IV	+2
		Total	40	26	29	+3		Total	+3
		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			
Not mentioned (created during Pakistan period)	<ul style="list-style-type: none"> A 24-manned Audit Team to work in the newly created West Zone Office of Bangladesh Railway at Rajshahi 	I	18	18	28	+10	I	+10
		II	35	34	40	+6	II	+6
		III	135	121	137	+16	III	+16
		IV	21	20	28	+8	IV	+8
		Total	209	193	233	+40	Total	+40
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 ¹³	Existing	ARC	Impact of ARC on Existing Size			
1965		I	43	43	51	+8	<ul style="list-style-type: none"> The proposed change is justified. The new class I positions are necessary for managing three different sectors (see ARC proposed Organogram). The reduction in class II (i.e. Superintendent) and III (mostly Auditors) is also a proper thought. The increase in the number of Junior Auditors-cum-Typists is an well-appreciated idea. They can work in both capacities and save some revenue expenditure. 	I	+8
		II	46	46	30	-16		II	-16
		III	232	205	145	-60		III	-60
		IV	40	34	33	-1		IV	-1
		Total	361	328	259	-69		Total	-69
		IMPLICATION FOR CHANGE: Reduction of manpower							

¹³ Enam Committee proposed for 621 positions in this office. In 1985 the Finance Ministry, through an order (reference number M.F (FD)/Admn-8/DA (R&RT)-8/84/266 dated 20 July 1985, sanctioned its manpower size up to 361.

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	ARC Impact of Existing Size				
1983		I	26	26	37	+11	<ul style="list-style-type: none"> The number of armed forces unit increased from 364 in 1983 to 502 in 1993. The defence budget also increased from Taka 447 crore in 1983-84 to Taka 1373 crore in 1992-93. The volume of work of this agency has therefore increased. The proposed increase in the class I and II manpower was necessary because the proposed number of CTA party has also increased from 21 to 31, for which creation of extra positions of Assistant Director were proposed and ARC also recommended to abolish 20 positions of Audit and Accounts Officer. In class II level, 19 position of Superintendent were proposed to work under Assistant Directors. The increase is to ensure quality audit of the Defence Services. 	I	+11
		II	30	24	43	+19		II	+19
		III	109	97	95	-2		III	-2
		IV	25	23	23			IV	
		Total	190	170	198	+28		Total	+28
<p style="text-align: center;">IMPLICATION FOR CHANGE: Expansion of manpower</p>									

Organisation : Directorate of Audit, Foreign Aided Projects
(ARC proposed name: Directorate of Audit, Project Accounts)

Ministry : Finance

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 ¹⁴	Existing	ARC				
1982		I	63	62	73	+11	-2	I	+11 -2 (PARC) [Deputy Director-1 Assistant Director-1]
		II	56	55	53	-2	-1	II	-2 -1 (PARC) [Superintendent]
		III	160	126	98	-28		III	-28
		IV	17	11	19	+8		IV	+8
		Total	296	254	243	-11	-3	Total	-14
IMPLICATION FOR CHANGE: Reduction of manpower									

¹⁴ Originally, the Enam Committee proposed for 99 positions in this organisation. Later, the Ministry of Finance added another 197 positions in various classes – making the total manpower to 296 (dated 30 September 1987).

Organisation : Office of the Director General,
Post, Telegraph & Telephone Accounts

Ministry : Finance (Finance Division)

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			
Not mentioned		I	19	19	65	+46	<ul style="list-style-type: none"> ARC recommended manpower size is acceptable in view of this organisations's extra responsibility of accounting and auditing a number of functional areas, e.g. money order, savings account and postal order etc. 	I	+46	
		II	36	36	39	+3		II	+3	
		III	206	194	178	-16		III	-16	
		IV	36	35	34	-1		IV	-1	
		Total	297	284	316	+32		Total	+32	
		IMPLICATION FOR CHANGE: Expansion of manpower								

Organisation : Audit and Accounts Training Academy

Ministry : Finance (Finance Division)

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			
1983		I	18	18	18			<ul style="list-style-type: none"> ARC proposed to increase the number of class II (Supervisor and Librarian) and class III (Caretaker, Typist, Data Entry Operator, Cashier, Computer Operator) and class IV (Attendant, MLSS, Cook, Cleaner) for running the administration of the Academy and its hall of residence efficiently. The proposed increase is justified. 	I	
		II	2	1	3	+2			II	+2
		III	9	9	20	+11			III	+11
		IV	7	7	22	+15			IV	+15
		Total	36	35	63	+28			Total	+28
		IMPLICATION FOR CHANGE: Expansion of manpower								