



## INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT AND MANAGEMENT

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## DYNAMIC COMPENSATION SYSTEM FOR PAKISTAN

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### ABSTRACT

*This study investigates the theoretical relationship between different job compensation techniques and an outcome, which is in the form of job performance. Further, the role of compensation system is taken as an intervening variable between job compensation techniques and performance. First, clear traditional scenario of compensation system of Pakistani public organizations have been presented, there are many dilemmas in public sector compensation system due to that performance of employees is not outstanding. Second, the compensation policies of public and private sectors of developed nations are studied and their relation with performance of employees is checked. These techniques depict that better compensation policies are based on these system, which are working in that countries. For further clarification, case studies of public and private sector are also quoted to clear the role of these types of techniques. Propositions are developed based on given literature. Third, in the light of these techniques strategies for the Pakistani public sector has been derived. In suggestions, further dimensions are open for investigation for future research. For future viewpoint, all these variables must be empirically tested to find out their effectiveness. The impact of these techniques can be studied on the other job outcomes also. Higher authorities should try to design the effective compensation system in the light of these techniques.*

### KEYWORDS

Dynamic Compensation System, Esta Code of Pakistan, Expectancy Theory, Equity Theory, Broad Banding, Built in Adjustment Mechanism, Multi Skilling, National Personnel Authority.

### INTRODUCTION

Compensation system is an essential and efficient approach opts by organizations to providing pecuniary benefits to their employees in exchange for work which they performed (Allen, 2010). Compensation may achieve several purposes assisting in recruitment, job performance, and job satisfaction. The designing of dynamic compensation system is an art (VS&Rajesh, 2009). Designing process starts by identifying desired outcomes and goals for organization. In this process it is essential to retain balance of direct and indirect rewards, the complexity and responsibility of roles and the candidates or employees filling it, as well as focus should be on equity also (Allen, 2010; VS&Rajesh, 2009).

As the work complexity is more than multiple measures for performance are necessary to adequately find out best compensation systems. Alignment of individuals' success with organizational success will be very help to encourage employees to exert effort to achieve organizational objectives. In such a way their personal goals are also achieved in the form of good compensation system (McPhie, 2006). Compensation system is pivotal issue in any organization. Effective compensation system is important for both, employers and employees. As this system influences key outcomes, thus, design best compensation system to align employees' performance with organizational objectives is essential. In this dynamic environment, it is essential to continuously look for better compensation management systems and redesign the existing system (VS&Rajesh, 2009).

Expectancy theory can be very helpful for policy makers to design the better compensation system. (Vroom, 1964). Expectancy theory predicts that employees in an organization will be motivated, when they believe that: exerting more effort will yield better job performance and better job performance will lead to organizational rewards. Such as an increase in salary or bonuses, promotions, time off, new and interesting assignments, recognition, intrinsic satisfaction from validating one's skills, abilities and giving recognition to employees appear in the form of organizational rewards (Porter& Lawler, 1968; Vroom, 1964).

Payment whether hourly wage or salary, is the main concern for the employees and they want equity. If an employee feels underpaid then it will result in the employees feeling resentment towards the organization and perhaps with their co-workers, which may result the employees do not perform well. This issue must be kept in mind while designing compensation system for employees (Spector, 2008). Equity theory addresses this issue, developed in 1963 by John Stacey Adams who described that employees seek to maintain equity between the inputs that they bring to a job by putting their efforts and the outcomes that they receive in the form of rewards (Adams, 1965).

Both theories contribute a lot for developing the compensation system, which should adopted for any organization. Actually, these theories favor the flexible wage rate according to the individual contribution of employee, who is putting effort level and using his various skills for the achievement of particular task, which is assigned to him or her, for that he/she should be paid accordingly without any discrimination.

The objective of this paper is to provide some suggestions to the government of Pakistan how to manage their civil services in better way and improving their performance. It does so by studying carefully the Esta Code of Pakistan (2004) and surveying successful or promising experiences in advanced and newly industrialized countries. The objective is to identify models or elements therein which, might be usefully applied and adapted for the country administration. For the improvement of government performance, the focus of our study will be the dynamic compensation system for the public sector.

Thus, the present study divided into three parts. First, it will examine the existing compensation system of the public sector of Pakistan. Second, advanced country incentive systems approaches will be discussed. Third, practical implications for the improvement of Pakistani compensation system will be suggested in the light of advanced countries experiences.

### THEORETICAL BACKGROUND

#### COMPENSATION SYSTEM OF THE PUBLIC SECTOR OF PAKISTAN

Traditional civil services of Pakistan relied mainly on unified pay scales with automatic, fixed step increments based on seniority and determined on a service-wide basis.

The main issues to be addressed in the compensation system of Esta Code (2004) are given below:

#### TRADITIONAL & INFLEXIBLE SYSTEM OF COMPENSATION

**Pay/compensation based on designation.** Traditional classification system makes it difficult for workers to exceed their performance beyond the job descriptions; they are discouraged for creativity and initiative building. This system classifies the pay /compensation structure on the basis of designation rather than performance.

**Unified salary schedule.** Each group has a unified salary schedule determined by the central personnel authority, often based on traditional rules that took from historical documents, which are outdated now.

**Recommendations for service-wide adjustments.** Recommendations for service-wide adjustments are usually made after a long period.

**Flat salary amount for each grade.** Each grade has a flat salary amount and contains a number of incremental steps that based on seniority not on performance. Employees typically have guaranteed job tenure and progress through increments automatically. As the pay cannot be raised without promotion to the next

grade, a "grade creep" phenomenon occurs, which discourages the rapid promotions according to performance and capabilities of the employees (Nunberg, B, 2004).

**The economic conditions of the country ignored.** The economic conditions of the country do not consider during the pay packages adjustments (especially in the case of adjustment of inflation rate). Tax rate is very high for the salaried employees.

**Inequity in the compensation system.** Those government employees who are getting higher degrees from Pakistan getting less incentives in the form of increments as compared to those who are getting same degrees from the foreign universities/colleges. It is also the case for employees, who are performing tough assignments getting very low compensation (especially lower level employees). Compensation packages that are given to the teachers and doctors who are working in distant places are not attractive. Pension and retirement benefits, which are given to the employees, are very low. High rate of tax apply at salaried employees without doing justice how they will pay such big amount.

**Lack of expertise for designing the compensation system.** When the compensation system is designed for all the departments, no experts of that relevant field are consulted. The outside experts, not by managers, who are part of that particular department, design compensation system for the public sector of Pakistan and they cannot understand real line job requirements. Based on above-mentioned dilemmas it can be said that:

**Proposition 1:** Traditional and inflexible system of compensation will lead to poor performance of employees.

All these existing dilemmas, which are facing by the employees of public sector of Pakistan, are summarized in the table 1.

**TABLE 1: ADVANCED COUNTRY APPROACHES FOR THE CIVIL SERVICE INCENTIVE SYSTEMS**

1)	Pay /compensation based on designation rather than performance.	
2)	Unified salary schedule, which determined by the central personnel authority.	
3)	Recommendations for service-wide adjustments implement after a long period.	
4)	Each grade has a flat salary amount.	
5)	Economic conditions of the country do not considered during the pay packages adjustments.	
6)	Inequities in the compensation system	
	<ul style="list-style-type: none"> <li>• those who are getting same degrees from the foreign universities/colleges</li> <li>• are performing tough assignments are getting very low compensation.</li> <li>• packages that are given to the teachers who are working in distant places are not attractive.</li> <li>• benefits give to retirees.</li> <li>• at salaried employees.</li> </ul>	<p>More Increments for</p> <p>Those employees who</p> <p>Compensation</p> <p>Low Pension and low</p> <p>High rate of tax apply</p>
7)	No experts of that relevant field are consulted for determining the salaries rate of employees.	

Reward structures are main constructs to performance motivation for all the employees including civil servants. Many countries are introducing modifications in traditional pay systems. These changes show an attempt to reduce the rigid standardization of pay system for the employees. This is being done through a variety of mechanisms (Nunberg, B, 2004). In France, human resource management researchers and practitioners shown consensus and established their company compensation policy on the hypothesis that flexible pay corresponds not only to the needs of organizations but also to the expectations of employees, particularly the managerial staff. Opinion polls and organizational surveys seem to support the practitioners' point of view. Flexible pay concept was introduced in France in 1980s. A wage freeze in 1982 provided a major turning point in the compensation policies of French companies. Following wage freeze, the French government succeeded into two directions. The first direction addresses to the characteristic of the 1980s. It was supporting to the development of individual pay rises to condemn the collective pay rises. This tendency is widespread for managerial staff today (Roussel & Heneman, 1997). The second, characteristic of the 1990s, was the appearance of the concept of total compensation, which aims to encourage the pay mix according to an organization's commercial and financial strategies while taking into account its corporate culture, management methods, and employee expectations (Amadiou, 1995). The pay mix is principally based on individualized salaries and the flexibility of compensation packages according to their effort level, which they put to achieve their tasks. This flexibility is obtained by increasing variable pay in the form of bonus plans, gain sharing and short and medium term deferred income profit-sharing', employee stock ownership plans, company savings plans in the total compensation package. Due to this evolution, the compensation system of French organizations is based on three principal components: fixed pay, flexible pay and miscellaneous benefits (Amadiou, 1995). If another flexible reward system is discussed then "broad-banding" is the best method, which encourages flexibility. Broad-banding means recruits enter the service in a salary range rather than at a fixed point, as was traditionally the case. Moving up the ladder, increments are neither automatic that means via seniority nor fixed. Therefore, Staff can get rewards more flexibly. Broad banding is actually classification simplification and a reduction in the number of grades and job categories (Nunberg, B, 2004). In Australia, where broad-banding is used selectively, the 1987 pay agreement with government unions replaced over 100 white-collar office classification structures with a single, broad-banded, 8-level system. This was a significant political accomplishment. In general, broad banding is thus more easily implemented at senior levels. Broad-bands are being used in Australia's new Senior Executive Service and in the Swedish higher civil service. New Zealand's civil service reform program has succeeded in instituting broad-banding for all civil service employees (Nunberg, B, 2004).

Broad banding is a type of job classification trying to classify jobs broadly without reflecting minor differences in job contents. Grades are broadly grouped into few very large occupation families, which simplify grade structure and reduce number of grades and job categories. Its flexibility bringing dramatic change to the pay structure as well as promoting performance-based pay management meet surprisingly well with modern needs in civil service reforms and was widely practiced in the past decades in many countries such as Australia, New Zealand and United States (APSC, 2003 & Nunberg, B, 2004).

Transforming a traditional salary structure into a broad banding system is prominent trend in the field of compensation. Mitsubishi Motor Sales of America, the exclusive U.S. marketer and distributor of Mitsubishi vehicles, developed and implemented a new broad banding program for their employees. Jim Covington was Mitsubishi's compensation and benefits manager gave his views about broad banding how to deliver pay through this method and why he liked to use this method.

Mitsubishi, intense industry competition required employees to act faster. Within this environment, Mitsubishi turned to broad banding due to different reasons: former grade system lacked flexibility and consistency, was an administrative burden and minimized increases for high performing high-in-range employees. Broad banding anticipated benefits included broader job design, greater ability to reward performance and expanded opportunities for professional growth, remove an unhealthy focus on grades; promote teamwork, and encourage lateral developmental moves.

To assist management in making appropriate pay decisions, Mitsubishi maintains Market Reference Points (MRPs) for all the jobs. MRPs are established by extracting market data from several reputable salary surveys. Each job in the organization is matched to a survey benchmark position or to an equally-valued internal position that is matched to a survey. In addition to the MRP, the following factors are considered when making pay decisions at Mitsubishi, which are performance level, pay of others, experience, education and job skills, and budget. Mitsubishi's equity adjustment designed to assist management in bringing pay rates into line with performance and market. Mitsubishi's job rotation program allows employees to exchange positions for broadening skills. According to them through job rotation, skill level of the employees will be enhanced. As the skill level increases more, there will be more chances for the progress. Broad banding encourages lateral movement and makes the job families. There are in-band promotions in the same band with greater responsibilities. Other is band-

to-band promotions, which moves to open positions in another band with greater responsibilities. In this case it is cleared that broad banding increase the scope of job for employees (Hrtools, 2010).

The UK Civil Service did major reform in the pay arrangements, under the conservative government 1979-1997, the impulsion was toward politically driven programme to reduce the size of government and to retain in public hands only an irreducible core. Key developments in the civil service are: each department/agency negotiates their pay system, pay levels and rank/grade structure for staff below the senior civil service, replacing national pay negotiations. These arrangements apply equally to all the 'disciplined' parts of the civil service. Job rating was done with a series of 4 to 5 pay bands. The permanent secretary of their department, judges individual progress within a pay band based on their performance and the available pay budget. Increments are given based on performance rather than on the basis of seniority they are awarded annually. The result of introducing this delegated, performance based system has been a complete division of the old rank/grade system. It has provided individual departments and agencies more flexibility to set pay arrangements to meet their particular local situations and performance requirements (United Kingdom Country Summary, 2001). Based on above-mentioned facts and case studies proposition can be derived.

**Proposition 2:** Classification of grades based on broad banding will lead to flexible compensation system and that flexible compensation will enhance the performance of employees.

Government of Australia wanted to motivate its employees to enhance their capabilities to cope with competitiveness, for that purpose multi skilling techniques were used to enhance their skills levels (Hosie, 1993). The Business Council of Australia (1988) supported the principle of flexible work design and went on to recommend that skill formation was 'at a premium'. The Australian Conciliation and Arbitration Commission authorized the principle of 'structural efficiency' as a basis for restructuring the federal industrial awards, which has been linked to a new national wage system. Some of the more important structural efficiency principles included in which one was multi-skilling. This initiative encourages employees to expand their skill. Pay and classification systems have been made simpler and more flexible through "Multi-skilling", in Australia increases the mobility and staff deployment flexibility for lower and middle-level jobs. Through departmental workplace reviews, tasks are redesigned to include a much wider range of skills requirements, and staff is given a broader array of training opportunities. Undertaken with extensive union consultation, multi-skilling is reputed to have increased job satisfaction and worker productivity significantly. State governments in Australia have taken this flexible pay and work condition approach further (Hosie, 1993). There is no single approach for remuneration and rewards in the Australian Public Service Commission (APSC, 2003). Agencies used considerable scope to develop approaches to suit their culture and business needs within a government policy framework that establishes the boundaries of action. This is a direct consequence of the 1996 workplace relations act, in which a centralized system for managing employment conditions in the workforce was abolished and that transferred to individual organizations through legislation for all sectors, responsibility for negotiating, within limits, agreements setting employment conditions and pay arrangements within their organizations. The results of these negotiations are called enterprise agreements or, occasionally workforce agreements. Public servants and contractors are able to choose whether they wish to join public service unions or employer associations. There was no restriction on them. Agency heads provide the consultative services to all employees, whether they are union members or not. Agencies are now recognizing that different organizational cultures require different approaches to manage the compensation systems (APSC, 2003). Both the government and agencies policy framework should raise the pay according to the employees' productivity improvements. Most of the variations appear to reflect genuine labor market requirements (to pay particular experts, or to reward top performers, for example) and reflect exactly the intent of the flexibility provided. Not surprisingly, where agencies are employing people within the same labor market, remuneration does not vary widely. While agencies may choose the level of detail in their employment agreements, they generally include those elements of their performance management system that set out how assessments of individual employee performance are linked to improvements to pay and conditions. All APS agencies link remuneration to individual performance and link these remuneration schemes with salary, rewards or bonuses, skill development and the work environment in their agency agreements. Agencies may give non-monetary rewards to individual employees in recognition of high achievement. Agencies report annually to Parliament on the level of performance payments to employees (APSC, 2003).

Most remuneration schemes would link to salary, rewards or bonuses, skill development and the work environment. The experts of compensation system may give non-monetary rewards to individual employees in recognition of high achievement when they use different skills for the improvement of performance. These rewards can be in the form of formal awards, certificates or plaques, gift certificates, development opportunities, or conference attendance. They are likely to adopt team-based reward systems where that are required (NPA, 2009).

Motorola's as a case study is taken which start its operation in Philippine in 1979. It is involving in the assembly and testing of integrated circuits. Malaysian operations, which are considerably more advanced in research and development. 100% of its production is exported back to Motorola in the U.S. Motorola is well known in the electronics sector for its high quality products and innovations in production organization and people involvement, and its human resource strategies. In Philippine its operations are consistent with the Motorola approach as worldwide. There successful strategies are based upon training and teamwork. Training is considered essential for sustaining the production quality, maintenance and parts management, trouble shooting, as well as communication and personality skills. Motorola's has compulsion for employees to receive 40hrs training per year for enhancing the multi skilling. According to that, company employees must know at least three jobs at same time according to multi skilling policy. They are promoting flexi wage system. From the employee's point of view, he or she can expect to learn one new skill every six months and after two years when their promotion is due then they are fit for the new job. In terms of teamwork, Motorola uses both structured and autonomous teams. Structured teams include straight-line teams that are part of one production line and one department, as well as interactive teams that are comprised of different people to solve different kinds of problems. Straight-line teams are consisting of both horizontal teams, in which workers do work in different shifts as well as vertical teams in which workers are working in different job hierarchies including both the supervisor and ending with a material handler. More recently fully autonomous work teams have been introduced in some departments, where the team takes full responsibility for recruitment, training, and production management, and performance appraisal. Motorola's compensation strategy and performance appraisal systems are linked to the effort of employees, which they put according to their caliber and on the basis of performance or productivity. In terms of compensation strategy, Motorola positions itself at the top of the market in terms of wages and salaries, and their pay rates. Their compensation system is flexible, with about 50% of earnings is based on performance and productivity. Wage increases are tied to both the cost of living as well as the performance of the employees and the employee's department, based on the performance appraisal system. When workers do jobs at higher skill levels, they get an additional 15% of pay for the time worked, and a performance linked mid year bonus based on plant output and quality yield. An individual can increase his or her annual earnings by as much as 30% by extra performance. Due to that flexibility, an average turnover rate is less than 2% (Kuruvilla, 1994). Multi skilling employees likely to be paid more because their specialized services for the organizations are essential and specialized schedule salaries are important for multi skilling employees (Ad Hoc.A, 1997; NPA, 2007).

Based on above given evidences it can be suggested that:

**Proposition 3:** Multi skilling will lead to better compensation system and that will enhance the performance of employees. National Personnel Authority (NPA) of Japan is a specialized, neutral, third-party organization for public employee management, established under the Cabinet to ensure neutrality and fairness of public employees' management and carry out compensatory functions for the promotion of labor rights. It consists of three bureaus. These bureaus work on the separate issues, in which one bureau work on the remuneration of private enterprises every year as compensatory measures and also on the national public employees and makes necessary recommendations to the Diet and the Cabinet so that the remuneration of national public employees will be adapted according to the general social conditions. It is difficult to determine national public employees remuneration levels by market mechanisms, for that purpose private sector's remuneration rates are considered, which are determined by labor-management negotiations of specific departments and accordingly to economic conditions of country. In this way gap between government pay packages and privately announced pay packages will be removed (NPA, 2009). Singapore now administers a built-in adjustment mechanism, adjusting pay with the economy's performance (Nunberg.B, 2004). Proposition four will be based on the above facts.

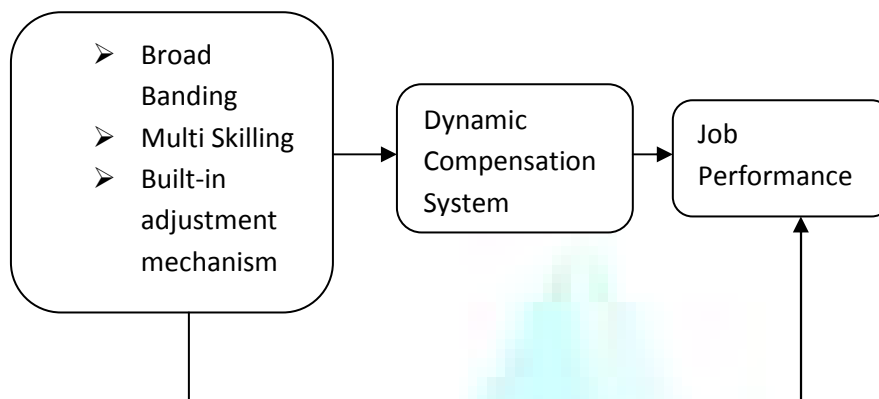
**Proposition 4:** Built in adjustment mechanism will give a better compensation system for employees of public sector and due to attractive compensation,



employee job performance will be positively affected.

Based on above discussion a model is derived which depicts what type of coping strategies should be opted by government of Pakistan to make their compensation system more dynamic.

#### MODEL



#### PRACTICAL IMPLICATIONS

##### STRATEGIES PAKISTAN FOLLOWS IN LIGHT OF ADVANCED COUNTRY EXPERIENCE

##### STAFF PERFORMANCE ASSESSMENTS AND LINKED TO PAY AND PROMOTION

These, all strategies are based on flexible wage system. Broad banding, multi skilling and built in adjustment mechanism. All these techniques have focused on the performance improvement through putting effort level and skills enhancement. These techniques are following expectancy and equity theory for adjustments of pays of employees.

##### Employees' performance-linked advancement

In Pakistan, the employees' performance-linked advancement is required, through which a base salary increases for satisfactory or higher performance, usually in terms of either incremental progression through pay points or through a percentage increase (APSC 2003&Amadiou, 1995).

**Performance-linked bonus.** Usually one-off bonus payment would give in the recognition of higher than satisfactory performance. These bonuses are likely to be bifurcated in to two categories:

**Department base bonuses.** These bonuses shall be given to the employees according to the performance of relevant department. Every department shall make a criterion according to the nature of the job.

If there is services department then performance will be checked by establishing the standards how specific services are provided through appropriate manner in minimum period of time by managing the labor and capital cost more effectively and efficiently (APSC, 2003).

In manufacturing departments, bonuses would also be based on the performance/output. The criteria for the bonuses would set by higher authorities in which periodic standards will meet by reducing the company cost. Profit maximization is likely to be achieved by utilizing the human capital and other physical resources in minimum tenure most efficiently and effectively. In manufacturing concerns, multi skilling is required for completion of task well in time. For the enhancement of employees' skills for the better performance is required in organizations (APSC 2003; Kuruvilla, 1994).

**Individual base bonuses.** These bonuses can give according to the performance of employees and their level of efforts that they put for achievements of tasks (Roussel & Heneman, 1997).

**Non-monetary rewards.** Most remuneration schemes would be linked to salary, rewards or bonuses, skill development and the work environment. The experts of compensation system may give non-monetary rewards to individual employees in recognition of high achievement, such as formal awards, certificates or plaques, gift certificates, development opportunities, or conference attendance. They should adopted team-based reward systems where that are required. Flexible wage system including broad banding and multi skilling promote these types of rewards (APSC, 2003; Hosie, 1993).

##### MOVE-OVER / PROMOTION POLICIES

Move over is the method of promotion of employees from one position to another position either his/her performance is satisfactory or not (Esta Code of Pakistan, 2004). Hence technique of broad banding can be used for the promotion of employees in the next grade. Increments or promotions should be given based on performance not based on seniority, which are awarded annually. The result of introducing this delegated, performance based system has been a complete division of the old rank/grade system. It has provided individual departments and agencies more flexibility to set pay arrangements to meet their particular local situations and performance requirements (United Kingdom Country Summary, 2001).

The existing condition of the period of stay of three years at the maximum for the non-technical, non-professional, technical and professional categories e.g. doctors, engineers, educationists, economists, management accountants, scientists, archaeologists, geologists, meteorologists, experts of agriculture, animal husbandry and forestry would be reduced and it would be adjustable according to the performance of employees. If their performance is satisfactory, they would be promoted more rapidly. For enhancing their capabilities time to time training programs are essential for them. These trainings will enhance their productivity level (Kuruvilla, 1994).

Move-over or in other words promotion would allow in those cases where an employee, who is otherwise considered, fit for promotion to higher post, should not be promoted for want of a vacancy. If the employee performance is satisfactory and he/she is performing his/her duties by putting the best effort level then he/she should be promoted accordingly (APSC 2003; United Kingdom Country Summary, 2001).

##### THE SPECIALIZED STAFF SALARY SCHEDULE

That shall be created to provide an environment for introducing human resource management based on multiple career-paths, aimed at utilizing highly-specialized knowledge and experience accumulated by public employees to respond to diversification, complexity and sophistication of public administration, as well as amending the tendency toward early retirement and responding to lengthened periods in service (NPA, 2007).

The demand for high-quality services and reduced costs has caused employers to seek and value professionals who can provide a multiplicity of services. Some situations require transdisciplinary skills and treatment approaches in order to maximize rehabilitation results. Therefore, it is essential to occupy multi skilled practitioners who possess other-discipline expertise to address clients' needs (Ad Hoc.A, 1997). Therefore special additional allowance would be awarded on the basis of their specialized skills.

Thus, in the light of above instructions the employees of Pakistani public sector shall be awarded by special additional allowance according to their performance, especially people who are performing the duties that are very difficult to perform and having the technical nature would be awarded more. These allowances should not be based upon the designation/rank. This can be done by making slight amendments in the Esta code of Pakistan (Ontario's Public Sector Salary Disclosure, 2006&NPA, 2007).

a) These allowances will not be subject to income tax.

b) It will not be treated as part of emoluments for the purposes of calculation of pension and recovery of house rent.

Specialized staff salary schedule shall also applied to public employees specified in the rules of Esta Code of Pakistan who engage in support duties for policymaking and planning etc. through surveys, research and information analysis, etc. that are using highly-specialized knowledge and experience in specific

fields of administration.

#### ACCOMMODATION OF BUDGETARY UNCERTAINTIES

Salary policy in Pakistan shall intentionally retain allowances over the basic wage as a built-in adjustment mechanism, which accommodates budgetary uncertainties. This mechanism is adopted from the Civil Service Reform Lessons from Advanced Industrialized Countries, which was given by Barbara Nunberg (Nunberg.B, 2004).

#### FURTHER SUGGESTIONS

**Reports to Parliaments.** The experts of Compensation system shall require reporting annually to Parliament on the level of performance payments to employees without infringing on the privacy and confidentiality of individuals (NPA, 2007).

**Open and accountable system.** The open and accountable system of government shall be implemented. It lets taxpayers compare the performance of an organization with the compensation given to the people running it. It also provides taxpayers with more details on how their tax rupees are spent. Tax shall be implemented in the sectors according to the profit generation of organizations. Extra burden on the employees should abolish (Ontario's Public Sector Salary Disclosure, 2006).

**Salary disclosure in annual reports.** Employers are now relieved from having to include salary disclosure with their annual reports if that disclosure is made available on a public website (a corporate website or the Ministry of Finance website). This change reduces red tape and eliminates the duplication of reporting obligations. In this manner, the information remains readily available to the public while decreasing costs for employers in preparing the annual reports (Ontario's Public Sector Salary Disclosure, 2006).

**Private sector's remuneration rates.** The most reasonable method for the determination of remuneration is to follow the private sector's remuneration rates, which can determine by labor-management negotiations and reflect the current economic and employment situation. In this way gap between government pay packages and privately announced pay packages will be removed (NPA, 2007).

**Policies for the ad hoc basis or temporary employees.** The policy makers should make efforts to ascertain actual remuneration for part-time/ad hoc basis employees and will consider measures needed to provide appropriate remuneration based on their duties. The issue of part-time employees needs further consideration, including issues concerning their status (NPA, 2007).

**Dearness allowance, local compensatory allowance and leave travel concession and rest and recreation allowance.** All these allowances shall be provided to all the employees without any discrimination. If the big city allowance and the other benefits are given in the big cities, same type of attractive packages should be given in the under developed areas. The existing rules and orders regulating the grant of House Rent Allowance, Conveyance Allowance and Washing Allowance shall not be continued and all the benefits shall be calculated in the salary of employees. This "**Locality Pay**" system is prevailing in U.K, Sweden, and Japan (Nunberg.B, 2004).

**Non-practicing allowance.** The existing rates of Non-Practicing Allowance shall be revised. Non-Practicing Allowance shall be admissible in all cases where a doctor is not allowed private practice. Doctors posted in rural areas below Town Committee level, and not allowed private practice, shall be given a Practice Compensatory Allowance at the rate, which is doubled to the salary for the employees who are working in districts.

**Teaching allowance.** Teaching Allowance shall be based on the qualification of employees cum at their posting place. If they are posted at the far off places should be compensated more as compared to those who are working in the big cities and at their home stations.

**Advance increments to teachers, technical and professional categories on possessing/acquiring higher qualifications.** The teachers who are getting higher qualification from the any recognized institution /university of Pakistan or any other country shall be awarded on equity basis. Discrimination shall be based on performance not based on their respective institutions from where they have the degrees.

Doctors, Engineers, Educationists, Economists, Management Accountant, Scientists, Geologists, Meteorologists, Archaeologists, and Experts in Agriculture, Animal Husbandry and Forestry working in Universities, Colleges, Research institutions or technical departments shall be allowed advance increments on possessing/ acquiring higher qualifications from any recognized institution/university of Pakistan or from any recognized foreign institution shall be treated on the equity basis. No extra benefits shall be given to a person who is foreign qualified.

In case a technical/professional employee of the above category possesses Ph.D. degree from a foreign university/Local recognized university of Pakistan, he shall be allowed equal increments on entry into service and increment should be given without any discrimination.

#### FUTURE RESEARCH DIRECTIONS

A theoretical framework has been built in this research where it is mentioned what kind of different techniques can be used for the improving the compensation system. Here a link is created between different techniques for structuring a dynamic compensation system and that techniques help in the improvement of performance and compensation is taken as a mediator between them. This model is not empirically tested; therefore, these techniques can be empirically tested. Only performance as an outcome is shown which is improving due to these techniques. Impact of these techniques can be checked on the satisfaction, motivation and turnover intention of the employees also who are working in the public sector organization. In the suggestion section, which suggestions are mentioned also can be verified by applying the empirical analysis.

#### CONCLUSION

This research is pure on the theoretical basis. Problems of Pakistani public sector compensation system are highlighted. Then those techniques and policies are highlighted which are used by the developed nations for running their compensation system. Based on those techniques problems of Pakistani public sector are trying to resolve. Case studies are also discussed which are on the public and private sector of developed nations which are giving the guidance how that system work in Pakistan successfully. For the researchers there is new avenue to do research on the improvement of public sector employees' performance and further research can be done on employees' satisfaction, motivation and turnover intentions. Actually, focus is not toward private sector organization because the researchers are already focusing on the private sector enterprises. Empirical verification can help in the further improvement of this system and it will clear, which technique is more effective.

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