

FBR HUMAN RESOURCE MANAGEMENT POLICY: ISSUES AND CHALLENGES, SUGGESTED POLICY INTERVENTIONS TO INCREASE PRODUCTIVITY

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INTRODUCTION

The Federal Board of Revenue (FBR) is the premier revenue collecting agency of the country. The performance of FBR has always remained under the spotlight. In view of the burgeoning budget deficit it has become the center stage of the Government efforts to turn around the economy. Efforts are afoot to increase the productivity of the organization which in turn is measured by parameters like growth in revenue and tax to Gross Domestic Production (GDP) Ratio. Measures to enhance the productivity of FBR more often than not comprise of increasing the tax rates, strengthening enforcement, selecting larger number of cases for audit, broadening of tax base, automating the systems and reinforcing the law. Optimal performance of the FBR depends on many factors. Human Resource Management (HRM) is one such factor which could not grasp the full attention of the policy makers.

Statement of the Problem

Over the years Federal Board of Revenue (FBR) undertook several initiatives including policy and administrative measures to increase productivity. The purpose of this paper is to examine the existing HRM policies, identify the issues and challenges and suggest what interventions can be made to enhance the productivity of the organization.

Significance and Scope of the Study

The scope of the study involves examining the entire value chain of FBR HRM including Job Analysis (JA), Job Specification (JS), Job Description (JD), Personnel Planning (PP), Recruitment & Selection (R&S), Training & Development (T&D), Performance Management & Appraisal (PMA), Employee Engagement, Retention & Career Development, and Compensation. The purpose is to identify the gaps, issues and challenges and thereby identify measures which can lead to an increase in the productivity of

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the organization.

The subject research study is significant as it can help FBR reap dividends by focusing on its HRM policies. The suggested interventions are framed from practitioner's point of view and would therefore suit the genius of this organization. The results of this study can also be applied to various other government departments in general and to other revenue collecting agencies in particular to improve their revenue collecting capacity.

Review of Literature

Human Resource (HR) Strategy means a system of HR practices designed to achieve best employee performance so as to increase their productivity and thereby helping the organization achieve its ultimate goals.¹ The effectiveness of public sector organizations depends on HRM policies and practices.² The biggest challenge in the public sector organizations is absence of HR department and lack of understating of HR functions.³

The fundamental building block of HRM value chain is JA which provide JDs and JSs. These are required in all steps of HRM value chain starting from R&S, training, appraisal and compensation.⁴ The flawed R&S in the public sector organizations is due to poor job analysis and this in turn effects the performance of the institution.⁵ The recruiting efforts must focus on finding individuals whose skill set match with the organization's strategy and a good fit with their values and work ethics.⁶ Training gives the new and the current employees the skills, knowledge and ability that they need to do their job effectively.⁷ In terms of its effect on productivity training ranks higher than feedback and appraisal and just below goal setting.⁸ Performance Appraisal (PA) is the process of evaluating how well an employee is performing in his job, reinforcing good performance and devising a plan for improvement in case of unsatisfactory performance.⁹ Organizations in which performance management systems are directly linked with reward system provide very strong incentives to the employees to work diligently towards achieving organizational objectives.¹⁰ Companies should create a compensation plan which help the organization achieve its strategic

objectives by producing employee behaviors which are aligned with the organization's strategic aims.¹¹ The compensation package should be designed not only to attract, retain and motivate the competent employees but also it should seem fair to employees.¹² The pay for performance plans strengthen performance and reward relationship but it is essential that the employees believe that the performances are being fairly and accurately measured. ¹³ Engaged and motivated employees work hard to achieve their goals.¹⁴ The performance of an employee in an organization depends on two factors; his ability and his willingness to do the job, the latter is related to motivation.¹⁵ Apart from compensation career management plays a significant role in engaging and retaining the employees.¹⁶

The 2008 Report of the National Commission for Government Reforms (NCR 2008) mentions that attraction, retention and motivation of civil servants can be facilitated by following a more holistic approach towards entire HR value chain in which recruitment, training, performance management, compensation & benefits, career progression and retirement are all linked together and provide positive reinforcement¹⁷.

While there is plenty of research available in HRM both in private and public sector organizations much of it is grounded in the dynamics of the developed economies. There is no denial to the fact that challenges of a developing economy are altogether different from developed economies and public sector dynamics are different from private sector. Currently there is no research available which identifies the issues and challenges with respect to FBR HRM policies or which suggest HRM interventions with a view to enhance productivity of FBR.

Method

To identify the issues and challenges associated with HRM policies reliance was placed on primary data. This included interviews with the key officers across a broad spectrum so that HRM policies can be analyzed from as many different perspectives as possible. The interviews were semi structured so as to give latitude to the respondents to discuss freely whatever came to their mind. This way they shared their inner most thoughts on the subject without being steered around by a guided set of structured questions. In light of the

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discussions a survey questionnaire was developed.

The questionnaire was designed to measure the prioritization of the various factors of HR value chain. The factors were also rated in order to determine their relative role by assigning weights to them. Qualitative aspect was added to questionnaire by seeking input of the respondents on HR related issues & challenges and suggested policy interventions which could increase FBR productivity. The survey was based on random sampling (Sample size N>30 to be statistically valid) of 50 employees of the organization, across various ranks to ensure that it was representative of the total population. Pilot testing of the questionnaire was done to remove the errors before a full scale survey was under taken.

Organization of the Paper

The first section briefly discusses the objectives, roles and functions of FBR. It then analyses existing HRM practices in terms of issues, challenges and their impact on productivity. The second section incorporates an analysis and interpretation of the data gathered through survey. It prioritizes various HR practices which can help increase productivity. The third section discusses suggested policy interventions.

SECTION I

Organizational Background

FBR is the top revenue collecting agency of the country. The organization is divided in to two wings; Customs which deal with all external taxes (import & export) and Inland Revenue which deal with all domestic taxes Income Tax, Sales Tax and Federal Excise constituting around 90% of all the taxes collected by FBR.¹⁸ The organization has a country wide presence with 21,129 employees of which 1700 are officers (IRS 1220, PCS 471) and remaining is staff.¹⁹ The organization underwent massive reforms during the period 2004 to 2010 introducing many HR, administrative, legal, policy and technology based reforms.²⁰

It is disquieting to note that despite all the reforms, the revenue collection

which is the overarching indicator of the organization's performance has hardly shown any significant improvement. The tax to GDP ratio from 2000 to 2018 has been hovering around 9 to 11%.²¹

FBR HRM Policy: Issues & Challenges

There is complete disconnect between HR policies and FBR strategy.²² It is essential to analyze the existing HRM policies and practices so as to identify the gaps, weaknesses, issues, challenges and their impact on productivity. An accurate diagnosis of the current weaknesses would help develop policy interventions to increase productivity.

Job Analysis

The JA is a comprehensive review of all jobs of an organization which result into JDs, JSs, WA and WP. A comprehensive JA of all jobs has never been done in FBR.²³ However JDs exist for all significant positions in FBR.²⁴ The same were developed way back in 2006-2007.²⁵ The JSs have not been developed in FBR while JDs are not provided to the Federal Public Service Commission (FPSC) for recruitment of the officers²⁶. Absence of these two important ingredients in the recruitment process means that the right person cannot be selected for the right job.²⁷ This mismatch has a direct negative bearing on the productivity of FBR.²⁸

Unlike the private sector organizations where the PA instruments are designed on the basis of JDs; JDs in FBR have no such utility. Inaccurate and subjective measurement of performance in turn has negative repercussions for reward, accountability, promotions and hence productivity.²⁹

In effective organizations the salary level is also designed on a differential basis based on the level of education, experience, skill set, decision making, degree of responsibility and complexity of the job all derived from JA.³⁰ Absence of JA results in internal and external inequity in salary which leads to demotivation which in turn effects productivity.³¹

WA is very essential to deploy resources where they are needed the most, to reduce redundancy & underutilization and to have a rational workload which is important for increasing productivity.³² Currently there is overload of information, data and work in the field.³³ When JDs were developed in 2006-

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2007, an associated exercise of WP was also undertaken based on WA.³⁴ It was decided that 10% to 20% of the Income Tax and sales Tax cases would be selected for audit.³⁵ The number of cases assigned to inspectors and auditors was fixed at 150 and 50 per year for income tax & sales tax respectively.³⁶ This determined the required strength of inspectors and auditors. Thereafter officer to operational staff was determined in ratio of 1:2.5.³⁷

Over the years the complexity and the size of the cases has increased manifold.³⁸ Due to extraordinary pressures for revenue generation there has been an abnormal increase in the number of cases being selected for audit.³⁹ There has been many new enactments focusing on new avenues for taxation.⁴⁰ This has resulted in abnormal workload pressures in certain jurisdictions which affects quality and hence productivity of FBR.⁴¹ On the other hand there are jurisdictions where officers and staff are underutilized.
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In addition the merger of sales tax in Inland Revenue Service has resulted in a dichotomy. In sales tax cases the auditor is the workhorse who produces the initial audit report under his signatures as per his JD.⁴³ In income tax cases no such duty is assigned to the inspector who is unofficially producing draft show cause notices for the officers but without any signatures and responsibility.⁴⁴ This lack of responsibility affects quality and hence productivity.⁴⁵ Thus the JA, JD, JS along with WA & WP need to be carried out afresh and thereafter on a continuous basis to accommodate future changes.

Recruitment & Selection

After determining what the job entails the next step is recruitment. At present recruitment in FBR at officer level, Basic Pay Scale (BPS) 17 takes place through Central Superior Services (CSS) examination which is designed, conducted and controlled by Federal Public Service Commission (FPSC). Recruitment in BPS 16 also takes place through FPSC. Recruitment in BPS 1 to 15 is administered by FBR; a test is conducted through third parties like

National Testing Services followed by an interview (In case of BPS 1 to 4 only interviews are conducted).

As discussed earlier no JDs and JSs are shared with FPSC. The FPSC currently holds a common exam for multiple occupational groups followed by psychological assessment and an interview. The nature and working of the different occupational groups are very diverse. The result is that FPSC is selecting the officers, according to a general criteria, whose qualifications, skill set, personality traits, competencies, attitudes and behaviors do not align with the requirements of FBR.⁴⁶ The result is a pool of officers who are working in a mismatched environment⁴⁷. The nature of work in FBR is highly specialized, technical and complex.⁴⁸ It requires expertise in tax laws, accountancy, allied acts, industry practices, case laws etc.⁴⁹ Recruitment is an issue which needs to be improved as the new officers are incompetent and inefficient.⁵⁰ This directly affects productivity of FBR⁵¹. Further it places heavy reliance on induction level Specialized Training Programme (STP) to make up for the deficiencies.⁵²

As against this the recent recruitment of auditors and inspectors with prescribed educational backgrounds coupled with induction level training has produced very promising results in the field⁵³. It has been observed that officers who do not have inclination towards laborious and technical tax work or who do not have firm grip on accounts they start relying more and more on the spade work done by the inspectors, who do not have any such responsibility officially prescribed in their JD⁵⁴. This affects the quality of assessments and opens avenues for corruption both of which compromise the revenue of FBR.⁵⁵

Another downside of the current recruitment process is that FPSC is not attracting the right pool of quality candidates as is mentioned in the FPSC report.⁵⁶ This in turn too takes a toll on FBR productivity.⁵⁷

Training & Development

The current system of training comprise of induction training as well as in-service training. The officers undergo a 6 month Common Training Programme at Civil Services Academy which impart training in general management and then they receive 6 month STP at Directorate of Training &

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Research (DoT). Compulsory management training is provided at middle and senior level positions at National School of Public Policy (NSPP) and the same has been linked to promotion. The DoT administers one of the best STP and has excellent training facilities at Lahore yet it has some shortcomings.⁵⁸ It has limited training infrastructure available at Karachi and Rawalpindi.⁵⁹ There is no permanent faculty available⁶⁰. The instructors are arranged as visiting faculty or the officers posted at DoT generally perform administrative duties as well as the role of an instructor.⁶¹ Resultantly the instructional duties cannot be carried out with full zeal and focus⁶². The quality of training varies with change in faculty as well as in administration.⁶³ The placement at the institute is considered as laid back posting.⁶⁴ With no special incentives DoT fails to attract the best of the talent with certain exceptions which are few and far between.⁶⁵

Training modules for induction as well as in-service training are designed based on TNA which is conducted formally and informally in the field.⁶⁶ However, while designing the training modules, JDs of different filed positions are not formally taken into account⁶⁷. The variety of the modules offered are very limited. Recently capacity building courses were designed on burning legal issues in consultation with the field formations which had an immediate and significant revenue impact.⁶⁸ Corruption in FBR is a known fact, the same takes place at cost of revenue. The training does not address this malaise through any training module.⁶⁹ Generally the officers are weak in the areas of audit and sales tax.⁷⁰ This area needs special focus as it is difficult for the officers to develop expertise simultaneously in sales tax and income tax.⁷¹

Another issue is that the supervisory officers are not inclined to release their officers and staff on account of operational exigencies which result in limited exposure to training.⁷² A significant shortcoming of T&D is that DoT does not maintain a complete training profile of every officer whereby step by step development of the officer can be planned.⁷³ On one hand the PERs are not shared with DoT for reasons of confidentiality and on the other no efforts are made to interact with the supervisory officers to pinpoint the areas of

weakness of an individual officer which need improvement.⁷⁴ Further the officers are also not offered any opportunity to avail training in the areas of their choice where they feel that there is room for improvement.⁷⁵ Another failing in the area of T&D is that no formal impact evaluation study is carried out except for a formal feedback from the trainees or informal feedback from the field formations.⁷⁶ DoT is also a research institute but it has failed till date to come up with some quality research.⁷⁷

Foreign trainings are also available to the officers of FBR. However it is observed that courses opted for are at variance with the nature of the job being done.⁷⁸ In cases where training was acquired in related field unfortunately the services of the officers were not utilized to that effect.⁷⁹ It goes without saying that all these gaps have a cumulative negative effect on productivity of FBR.

Performance Management and Appraisal

The next step in HRM value chain is Performance Appraisal & Management (PAM). This essentially involves a three step process starting with setting the goals, objectives or targets, measuring the actual performance of the employee against the targets and providing the employee with necessary feedback either to make up for the deficiencies or to reinforce his behavior so that the desirable performance continues.

The first area of investigation was to explore whether the goals and targets are being effectively set and whether there are Key Performance Indicators (KPIs) to measure the same. The goal and target setting in FBR is top down which is inflated at every level of the hierarchy.⁸⁰ Being top down no sense of ownership is displayed by the unit officers.⁸¹ The overstretched and unachievable targets evoke an indifferent attitude on the part of officers right from the beginning.⁸² The associated KPIs are also unrealistically high.⁸³ The Monthly Performance Report (MPR) has many important KPIs and in fact measures the performance of the officers on monthly basis.⁸⁴ The data however is reported at an aggregate level whereas the supervisory officers need disaggregated data, which is prepared separately, to conduct the meetings.⁸⁵ Consequently MPRs have become process centric and are of little utility in monitoring and evaluating the officer.⁸⁶ The Performance

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Evaluation (PE) of the officers/staff becomes legally due after the end of financial year. Practically it is carried out as per the convenience of the employee being reported upon or the reporting officer.⁸⁷ In many cases the PERs / ACRs remain pending for considerable time.⁸⁸

The design of ACR is archaic, generic and subjective in nature which is out of step with modern performance management tools.⁸⁹ The current ACR is used by all the occupational groups and not specifically designed for FBR jobs.⁹⁰ The sanctity and utility of the ACRs is questionable.⁹¹ The ACRs are sometimes used as a tool to force obedience and compliance from the subordinates.⁹² The quantitative portion of the ACR is initiated by the officer being evaluated. There is no standard pattern and often the figures are manipulated as the ACRs are submitted to the supervisory officers after considerable time delay.⁹³ Further the ACRs are written magnanimously with more than 80% officers getting an excellent or outstanding ACR⁹⁴. Many a times ACR is written in presence of the officer despite the fact that it is called Annual Confidential Report.⁹⁵

The existing PERs are neither utilized for providing any feedback to the employees nor are they used for T&D of the employees.⁹⁶ PERs play a key role in promotion of the officers.⁹⁷ A faulty PE mechanism fails to differentiate between the outstanding, average and poor performers and leads to promotion of inefficient officers which takes its toll in the shape of revenue loss.⁹⁸ In due course of time it dissuades the star performers to work hard as they are convinced that even nonperformance can earn them promotions and rewards.⁹⁹ Further the star performers get overloaded due to underperformance of average officers.¹⁰⁰ PE is the base on which the superstructure of positive and negative incentives is based.¹⁰¹ Absence of a clear objective criteria has led to a poor accountability mechanism which is one of the major reasons affecting the productivity of FBR.¹⁰² It would not be out of place to mention that lack of accountability is also one of the major reasons for all pervasive corruption in FBR¹⁰³. Needless to say that every penny of corruption is made at cost of substantial revenue forgone.

Compensation

Although FBR employees receive a Performance Based Allowance (PBA), it has failed to create any impact on productivity of the organization.¹⁰⁴ This is because PBA has not been linked with performance rather it is being administered across the board.¹⁰⁵ Initially when it was introduced it did have an impact on minimizing the corruption as reflected by the Transparency International reports.¹⁰⁶ This effect on minimizing the corruption was gradually lost as the increased monetary benefit was eroded by inflation.¹⁰⁷ The widening gap between the market based salary and the FBR salary package has created an external inequity in compensation package which has a direct correlation to need based corruption.¹⁰⁸

The widening gap between the comparative pay packages offered by the government and the corporate sector has become the single most important constraint on the recruitment efforts of the government.¹⁰⁹ The NCR 2008 study reveals that at the Federal Government level, 85 percent of the salary and wage bill goes to the government staff in BPS 1-16, who are well paid as compared to their counterparts in private sector and only 15 percent goes to the officers in BPS 17 and above, who are under paid as compared to counterparts in private sector.

Currently the officers in FBR who are highly qualified and are at senior positions are underpaid as compared to those working in the private sector.¹¹⁰ The FBR officers also feel the inequity in the salary package when compared to other occupational groups like Pakistan Administrative Services and Police Services of Pakistan in terms of facilities like housing, car, driver and petrol; the monetized value of which is more than what they get as performance allowance.¹¹¹

With respect to salary there also exists an internal inequity as the workload in the core functional areas of audit and enforcement is manifold as against the areas of support functions.¹¹² Similarly the level of expertise, complexity of cases and responsibility is much higher in LTUs followed by CRTOs and then RTOs.¹¹³

The rent seeking activities are found both at the levels of officers and staff and it is believed that it is largely due to low salaries.¹¹⁴ There appeared to

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be a broad consensus that salaries should be increased but the same be linked to performance.¹¹⁵ An alternate opinion was that existing performance allowance be discontinued in case of non-performers.¹¹⁶

Absence of a performance based market competitive salary, feeling of internal and external inequity is cause of demotivated and disengaged workforce. This affects productivity and also leads to loss of revenue through corruption.

Employee Engagement, Retention and Career Management

An organization makes a lot of investment in terms of time and resources in R&S, T&D and appraising its employees.¹¹⁷ The employees over the years have acquired lot of knowledge and skills about the operations of an organization and constitute the knowledge capital of the organization. In order to drive maximum out of employees it is important to systematically keep them engaged, develop their careers and to retain them.

Currently no career management policy is being practiced in the field.¹¹⁸ The officers do not have a well-defined career path in terms of postings, transfers and training development schedule.¹¹⁹ Promotion of the officers from 17 to 18, 18 to 19 and so on create an immediate expertise gap in the field for which there is no succession planning.¹²⁰ Job rotation is very important in FBR especially after the restructuring of the organization on structural basis so that the officers are step by step groomed through in core functional areas as well as important support functional areas.¹²¹ Unfortunately the officers and staff are not regularly rotated among different functional areas which leads to a tunnel vision.¹²² This creates problems at senior management positions due to lack of exposure to different functional areas which indirectly affects productivity of FBR.¹²³ In addition to above almost permanent postings of staff in various units is one of the major reasons of corruption.¹²⁴

Personal connections play an important role in getting choice postings. ¹²⁵ Appointment to so called lucrative postings using connections promotes corruption.¹²⁶ Generally the officers are accommodated at home stations however at times the officers are posted out of their home stations either as a

policy decision, or on nonperformance or as a punishment posting on receipt of some complaint.¹²⁷ It is pertinent to mention that at many stations the officers may or may not get transit accommodations.¹²⁸ In either case mostly families are not shifted which lead to a double establishment expenditure for the officer.¹²⁹ All this leads to a highly demotivated workforce with a direct impact on their output.¹³⁰

As far as the promotions are concerned the same is governed through Civil Servants Act 1973 and Rules framed there under. The promotion for BPS 17-19 is seniority cum fitness based and for BPS 20-22 it is combination of seniority cum fitness and selection on merit. The merit is determined through the collective wisdom of the members of the Central Selection Board (CSB) including their personal knowledge about the officers and the intelligence based reports (not mentioned in the promotion policy)¹³¹. More often than not the discretion exercised is arbitrary and lacks transparency which leads to pitched legal battles that on one hand drain the energy and resources of the senior officers and demotivate them at the other.¹³² The stay granted by the courts block the entire promotion chain which further demotivates the officers down the line.¹³³ This in turn impacts the productivity of officers and hence FBR.¹³⁴

The PERs as discussed above are highly subjective and overrated. Thus by and large in promotion the rule of seniority reigns supreme.¹³⁵ The officers know that whether they work or not they would glide through the system and get promotion when it becomes due.¹³⁶ This inherent right to automatic promotion breeds complacency.¹³⁷ There is no incentive to work hard.¹³⁸ This is in direct contrast to private sector organizations where promotion is linked to hard work, competition and performance.¹³⁹ This time bound, seniority cum fitness based promotion is one of the hurdles to attract high quality young talent who are motivated to join private sector organizations which offer fast track career prospects.¹⁴⁰

There exists general despondency in the staff positions of inspectors and auditors, who are important working tools, because they have limited opportunities for career progression.¹⁴¹ They also feel that they are stuck doing the same work years after years without any job enrichment or job rotation although in many cases due to allied monetary gains they prefer to

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stay where they are or move only to greener pastures.¹⁴² There exists a feeling that the recent policies has generated excessive workload which is difficult to handle with existing human resources.¹⁴³

There is no concept of employee welfare.¹⁴⁴ A significant area of concern is that there exists an overall feeling of demotivation and a sense of apathy towards the job.¹⁴⁵ This is cumulative outcome of low salaries as compared to private sector (in case of officers), lack of perquisites, poor office environment, excessive workload & tedious nature of work with focus on quantity (the compromise on quality often lead to loss of revenue and audit paras) along with firefighting and shifting priorities, feeling of non-ownership from the department, dispensation of multiple charges which is also in violation of principles of functional structure, a firm belief that opportunities for recognition of hard and quality work are limited, slow career progression, top down management and lack of transparency and meritocracy.¹⁴⁶ The demotivation results in disengagement from job which affects productivity of FBR.¹⁴⁷

SECTION II

Prioritization and Relative Weight of Various HR Factors

In order to further enrich the research with practitioner's point of view a quantitative survey was carried out with officers of FBR in which they were asked to prioritize a list of HR related factors which can help increase productivity. These factors were also rated on a scale of 1 to 10 where "0" means that a certain factor is not important at all, "1" means that the factor is least important and "10" means that the factor is most important. The responses were evaluated and the results have been tabulated as under:

Table-1

Sr. #	Factor	Relative Weight
1	An increased salary tied to performance e.g. Reward system based on %age of recovery of demand created	11.24
2	Realistic setting of goals, targets & KPIs	10.13
3	Motivated workforce	9.80
4	Training & Development related to new inductees (STP) as well as field issues like industry specific audit techniques, Case laws, Issue detection from Balance sheet and Profit & loss statement	8.41
5	Good offices, neat & clean environment, adequate logistics	8.15
6	Provision of benefits like car, petrol, flat / house, medical in shape of panel hospitals	8.01
7	Availability of competent work staff (more than one inspector & auditors shall be placed at disposal of filed officers depending on workload)	7.31
8	Rational/Balanced Work load distribution	6.65
9	Integrity management: Strict action (punishment including dismissal from service) against corruption by supervisory officers as well as Integrity Management Cell of Board including secret vigilance system	5.58
10	A well-defined Job description	4.54
11	Objective ACR correctly measuring performance (derived from strong & effective monitoring as well as digitally linked with MPR) & shared with employees	4.09
12	Fast tracked Promotion Policy based on performance rather than Seniority cum Fitness	4.01

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13	Strict accountability based on performance (derived from strong & effective monitoring as well as digitally linked with MPR)	3.19
14	Instead of general recruitment by FPSC, FBR specific recruitment with focus on relevant educational background like accounts, finance, law, commerce etc. & relevant abilities & personality traits	2.49
15	Career development: including job rotation amongst various functional divisions and posting/transfers in LTU, Corporate RTO & RTO based on performance	2.23
16	Participatory management culture, open to debate with two way communication,	1.79
17	Succession Planning (Grooming/training/developing officer for next post)	1.25
18	Increase in salary not tied to performance	0.76
19	Forecasting personnel needs : filling vacant positions timely	0.36
	Total	100.00

As per the above results the top five factors together have a Relative Weight (RW) of 47.73 and belong to areas of salary & compensation, performance management, training & development and employee engagement & motivation. The next five factors have a composite RW of 32.09 and fall in the categories of salary & compensation, job analysis and performance management. The remaining RW of 20.18 is distributed amongst 10 factors.

The most significant factor in improving the productivity of FBR is increase in salary tied to performance with a RW of 11.24. This is logical in the sense that revenue work is considered to be extremely demanding and laborious on one hand and on the other there is a perceived sense of external inequity in salary against the private sector employees & other occupational groups like

PAS & PSP as well as internal inequity in salary in terms of increased work load in different functional areas. This along with lack of robust performance management and appraisal system which does not differentiate the performer vis a vis the underperformer places pay for performance as the most significant extrinsic motivator to increase productivity of FBR.

The second most significant factor which can affect productivity of FBR, with a RW of 10.13, is realistic setting of goals, targets and KPIs. This is indicative of the fact that the current setting of goals, targets and corresponding KPIs is not realistic a fact which was also confirmed during the interviews.

The third in the ranking is motivated workforce. The RW it earned is 9.80. As discussed in the previous section the interviews highlighted that FBR workforce is demotivated and withdrawn from work for a variety of factors which takes a direct toll on productivity of the organization.

With a RW of 8.41 T&D has been recognized as the fourth vital factor which is helpful in increasing the productivity of FBR. The set of the interviews conducted also revealed that training courses designed on burning issues in consultation with the field formations had an immediate and significant revenue impact.

Good offices, neat and clean environment and adequate logistics are important ingredients of motivation. These have been identified as the fifth most significant factor with a RW of 8.15. The reforms introduced from 2005 to 2010 introduced work stations with open sitting environment which was strongly resented by the officers. Though there is a gradual reversion to old style offices many officers believe that the decorum of the offices is not commensurate with their bureaucratic profile and they feel shy to invite their friends to their workplace. Given the fact that many officers join civil services due to social fall out of the job such symbols of power are of considerable importance.

The sixth factor of benefits and services with a RW of 8.01 is to be interpreted in terms of overall compensation package which is considered lower than the private sector which results in demotivation and hence lower productivity. The medical facility of government hospitals is pathetic. There is shortage of vehicles and whatever few are available are in poor and shabby conditions.

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Similarly government accommodation is limited and the house requisition amount in lieu of accommodation is not sufficient to hire a decent living space.

Availability of competent work staff and rational work load distribution have been scored at seventh & eight with RW of 7.31 and 6.65 respectively. The two factors are closely related and affect the quality of work which has a direct bearing on revenue generation.

Despite the fact that corruption is earned at the cost of revenue, integrity management has been given a low priority at ninth position with RW of 5.58. There can be many reasons for this including that corruption is accepted as a norm, that corruption is relatively more relevant among staff as compared to officers (survey was conducted with officers) or there might be a bias in answering this option due to conflict of interest. This aspect needs further investigation.

A well-defined job description should have been ranked theoretically high. It seems that due to the fact that this is a backend factor which does not surface directly in day to day affairs of the officers it has been ranked at tenth position with RW of 4.54.

An objective ACR, correctly measuring performance and shared with employees has been relegated to eleventh position with RW of 4.09. The survey results are at variance with the findings of the interview which accord it a high priority. Conflict of interests might be an explanation however further research is recommended for reaching a correct conclusion.

Fast track promotion has been recognized as twelfth factor with a RW of 4.01. The relatively lower placement of this factor as compared to other factors is probably on account of the fact that the expected dividend to the employees on this count would take some years to materialize as compared to the affect of other factors which are more immediate in nature.

Strict accountability based on performance is sine qua non for increasing the productivity of any organization and the same surfaced as an important factor during the interviews. However it has found thirteenth position with RW of

3.19. This again alludes towards conflict of interest as no one likes to be held accountable for his or her own deeds.

The contribution of FBR specific recruitment towards productivity has been scored fourteenth with RW of 2.49. During the interviews the idea was generally favored however exceptions were suggested in case of engineers & doctors as they have been observed to be good performers.¹⁴⁸ Participatory management culture and succession planning have been ranked sixteenth and seventeenth with RW of 1.79 and 1.25 respectively. Keeping in view the fact that across the board increase in salary has no effect on performance it has been allocated eighteenth position with RW of 0.76. Forecasting of personnel needs ended up last with RW of 0.36.

SECTION III

Conclusion

The HRM is a concept where the HR policies and practices across the entire HR value chain are designed, framed and implemented so that they are aligned with the overall strategy of the organization so as to help it achieve its aims and objectives. Viewed in this perspective, many gaps have been identified in FBR's HRM policies and practices. The JDs, WA and WP in FBR are outdated, whereas JSs are not available. The R&S process is beyond the control of FBR and is carried out without any JD and JS. There is a mismatch in the competencies, behaviors, skill sets, qualifications and personality traits of the employees who are selected versus what is required for suitably working in FBR environment. Outdated WA results in poor workload distribution, WP and personnel planning. This leads to HR shortages which result in assignment of additional charges which affect productivity. The T&D has shortcomings of its own in terms of faculty, resources and variety of modules. The target setting is top down, KPIs were developed more than a decade ago and both are unrealistic. The organization has an archaic, subjective and generalized performance management system. The accountability mechanism is very weak. The salary and benefits structure is out of step with market trends which fails to attract quality HR. The compensation system promotes internal and external inequities which demotivates the employees and promotes corruption. No efforts are made for

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employee engagement. There is no concept of employee career management and development. In promotion system by and large seniority reigns supreme. All these issues if addressed can have a significant impact on increasing the productivity of the organization.

Suggested Policy Interventions to Increase Productivity

In order to bring meaningful reform in HRM, to increase productivity, the entire value chain of FBR needs to be addressed in a holistic manner. This is because output of any one area of HRM is dependent on input from many others. A piecemeal approach would not produce the desired results. Nonetheless the HRM factors which have scored high on the priority list with high RW should be focused more.

The JA with its associated components of JDs, JSs, WA and WP need to be carried out a fresh. The WA be done keeping in view the total number of cases assigned to a jurisdiction, number of cases which are actively pursued in terms of enforcement or legal related activities, number of cases selected for audit, the revenue potential of the cases (Pareto's Rule) and the complexity and size of cases. The new WA should be compared to what actually constitute a manageable workload vis a vis the available HR. This will lead to redefining the jurisdictions and redeploying optimal number of HR in different functional areas as per the work load. For example in heavy jurisdictions the officers be given more subordinate staff like inspectors and auditors under their supervision which would help achieve a rational workload balance and will have a direct impact on productivity. WA and WP will also help in forecasting the personnel needs at all levels and therefore would address the HR shortages which again would have a direct impact on revenue. The inputs provided form JA are also used in T&D, in fixing compensation, designing performance appraisal and succession planning.

The generalists recruited through FPSC are irrelevant to organizational needs. It is high time that FBR should manage its own recruitment process. The JDs and JSs play an important role in R&S as well as in the internal placement of the employees by establishing criteria for selecting right person for the right

job. The nature of services in FBR are high technical in nature. However for the time being the JDs and JSs be shared with FPSC and special hiring processes be followed for FBR. R&S be aligned with the specific requirements detailed in JDs and JSs thus defining special eligibility criteria for FBR including relevant education background, experience in relevant fields and passing of compulsory papers in relevant subjects like finance, accounting, law etc. The selection process has to be tailor made. The written tests, interviews and personality based tests shall gauge the verbal, quantitative and critical reasoning skills and shall take into account the knowledge, skills, aptitude and other personality traits required to do increasingly complex and specialized jobs throughout the career. Further there is dire need to broaden the recruitment pool in order to attract best of the candidates. For this FBR needs to attend job fairs in top of the line universities and need to adopt dynamic marketing strategy through attractive advertisements on print and social media.

The T&D can be improved by strengthening the institution of DoT. This can be done by improving the infrastructure at outposts of Karachi and Rawalpindi and by acquiring permanent administration and faculty members in DoT with use of field officers as adjunct faculty. The training courses be designed and modified on the basis of inputs from TNA, JDs, performance appraisal and impact evaluation studies. Special trainings be offered for career development, succession planning (aligned with the training profile of every officer) and in areas where officers feel they are deficient. Special trainings need to be arranged for audit and sales tax. Training modules like Industry Specific Audit Techniques, International Accounting Standards, Transfer Pricing, Negotiations Skills, Cross Matching with Provincial Tax Returns, Cases Laws, Alternate Dispute Resolution, etc. need to be developed as they would have a direct impact on revenue generation. More trainings need to be conducted in the areas of audit and sales tax. Modules on management skills, and motivation would help develop engaged employees while an integrity management module (in induction training) would help sensitize the officers against corruption which would have an indirect impact on revenue generation. Attendance of trainings be made compulsory and failure to attend shall be made part of new PER. Foreign training be only allowed in related fields and postings of officers be made accordingly so as

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to utilize their expertise. The DoT also being a research institute needs to develop policy paper or evidenced based revenue mobilization suggestions which can help increase productivity of FBR.

The goals, targets and KPIs should be SMART¹⁴⁹ and set through a consultative process between the officers and the supervisors so as to create a sense of ownership. These should be fed into IT based monitoring & evaluation systems and be reviewed on monthly and quarterly basis. Keeping in view the technical nature of work an FBR specific PER need to be designed which should be predominantly objective and quantitative in format with some room for subjective evaluation for personality profile of officers. The PER be filled progressively on quarterly basis with targets and KPIs be directly picked from the system. The quarterly review should be done after a consultative meeting with the officer, in presence of an HR representative, and feedback be shared with him for taking corrective measures. Reservations of the officer being reported upon should also be recorded. Rewards & incentives, T&D and system of accountability be strictly linked to PERs thereby putting an end to discretion and arbitrariness. The process of PER be initiated via system and non-completion of same by the supervisory officer should be reflected in his/her PER along with suspension of all logins to various IT based applications of FBR.

As per the survey, market competitive salary package linked with performance would have biggest impact on FBR revenues. It would also help attract quality HR should FBR go for its independent recruitment. However design of the performance linked salary package should also take into account WA so that the salary level is reflective of excessive workload, level of expertise, complexity of cases and amount of responsibility. Needless to state that this system would only deliver if it is accompanied with a transparent and objective performance appraisal system complemented with strict accountability. This needs to be further supported with merit based selection to key positions on basis of multiple criteria like achievements of revenue targets, sustainability of decisions in higher courts, number of trainings completed and career profile. Such a compensation package would help

remove internal and external inequities and raise motivation level of the employees. Performance based increase in salary would be helpful in decreasing corruption. However corruption need to be dealt with strict accountability coupled with stern penal measures which is the only effective antidote to greed based corruption.

Although fast tracked promotion policy based on performance has been prioritized at a lower rank it is proposed that instead of being introduced wholesale it should be offered as an optional choice particularly to the new entrants, as is practiced by many multinational companies. It will not only work as a tool to enhance productivity but also overcome the hurdle in attracting talented young professionals who are more inclined to join private sector organizations due to opportunities for rapid career progression. In the seniority cum fitness rule for promotion the later needs to be measured in light of the new PER as discussed above. Deferring promotions on intelligence based report need to be discouraged unless the same is confronted to the officer and he/she is given the opportunity to defend himself/herself. This will help reduced demotivation in senior ranks. More opportunities for promotions need to be created for key staff like inspectors and auditors by reducing the time span for promotions, introducing new levels within same pay scale with more enriched jobs at successive levels. Again this need to be tied with the new PER. The HRM needs to put in place a career management policy whereby the officers are ensured a diversified career path with opportunities to develop new skill sets and competencies which are mutually beneficial to officers and the organization. Officers and staff be posted according to a transparent and merit based policy with a guaranteed tenure of 2 to 3 years save exceptions in case of unsatisfactory performance as reflected through quarterly PEs. Apart from above referred steps employees can be engaged and motivated by promoting a culture which recognizes hard work and quality. Promoting welfare schemes and benefits like interest free house and car loans, better medical facilities, etc. make the employees feel more affiliated towards their organization which in turn is helpful in keeping them motivated and engaged.

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