

**THE RELATIONSHIP BETWEEN STAFF TRAINING
PROGRAMS AND DEPARTMENTAL OBJECTIVES IN KENYA
REVENUE AUTHORITY**

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**A MANAGEMENT RESEARCH PROJECT SUBMITTED IN
PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE
AWARD OF THE DEGREE OF MASTER OF BUSINESS
ADMINISTRATION, SCHOOL OF BUSINESS, UNIVERSITY OF
NAIROBI**

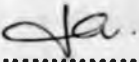
NOVEMBER 2012

DECLARATION

I declare that this management research project is my own original work and has not been submitted for a degree in any other university.

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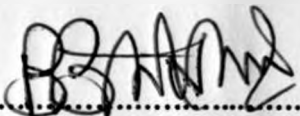
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This management research project has been submitted for examination with my approval for examination as the University Supervisor.

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DEDICATION

To my dear husband, Jacob for his love, support and encouragement when I was almost giving up.

To my dear mother Eva for encouraging me to pursue this worthy course.

To my class mates Judith and Kendi and the entire class of 2010, your encouragement has put me to this level.

Thank you all for the special part you played in this.

ABSTRACT

The importance of training cannot be over emphasized in the modern day business world. Every organization therefore must identify the needs of its staff and fulfill them through delivery of relevant, timely training programs, which will ensure continuous growth of the organization.

All organizations are divided into departments, and each department has its objectives and therefore training should be designed to meet specific departmental needs as opposed to a blanket curriculum for the whole organization. This is a case study seeking to align departmental objectives with training programs. It comprised of the four departments in Kenya Revenue Authority.

The study found that the training programs are fairly aligned to departmental objectives and concluded that there exists a relationship between departmental objectives and staff training programs in Kenya Revenue Authority. This is so because Kenya Revenue Authority has a clearly defined strategy and set of objectives that direct and drive all the decisions made especially for training decisions. From the study it is clear that Kenya Revenue Authority staffs are acquainted with needs of the departments they are in and its objectives and they understand their individual role in achieving them.

It was recommended that the organization upgrades facilities in training school, and adopts updated curricula to enable trainees get the real picture of how day to day operations are carried out.

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CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Human resources are key to the success of any organization. They are a major factor of production, along with other complementary factors such as machinery, capital, and money. Human resources of an organization make up key stakeholders who reside within the organization. The competition in a firm is influenced by the choice of practices and the extent to which these practices are adhered to in the running of the business (Jackson, 2009).

Nzuve (1997) points out that an effective organization therefore is essentially one with the primary objective of profit maximization, and cost minimization; this is only achievable when the organization is structured and staffed with competent people who are able to adapt to the changing environment and improve the quality of life within the society. According to (Jackson, 2009), employees add value to the organization using skills and knowledge they have, to produce and deliver products and services. The organization must therefore ensure that it has the right employees doing the right thing at the right time and this may be achieved and maintained by continuous training.

1.1.1 Departmental Objectives

Objectives can be of organizational level, corporate level, departmental level, team level, or individual level objectives. Departmental objectives are derived from corporate level objectives. They are a clear definition of what has to be achieved in a

department during a specific period. Departmental objectives are a product of the mission statement of the organization, which is broken down to corporate goals and objectives, which are further broken into finer departmental objectives. These are generally a clearer view of the targets and expectations of departments and functions (Gent and Gregory, 1989).

1.1.2 Staff Training Programs

Nzuve (1997) defined training as the imparting of proficiencies and knowledge that are specifically related to a relatively narrow area of employment. It is the process that enables people to acquire new knowledge, learn new skills and perform tasks better than before. Training is directly related to the skills, knowledge, and strategies necessary to do a particular job. It can include teaching staff member's new skills, exposing them to unfamiliar ideas, giving them the chance to practice and get feedback on particular techniques or styles of working with people. Training helps companies improve the skills of their existing workforce (Saxena, 2010).

Training programs may be for staff who have never done that particular work before, for new staff who may be experienced in the work of the position, but not in the particular method or style which your organization uses. It may also be ongoing training for all staff members. A training program should apply to everyone in the organization, from administrators to line staff to support staff. All need, and should have the chance, to become continually better at what they do, improving both their own and the organization 's effectiveness (Iqbal and Khan, 2011).

Having a proper training program shows that the organization is serious about what it does, and therefore encourages staff to be serious about it, too. It makes them feel that

the organization is supportive of them. Having the proper training boosts their confidence in their ability to do their jobs. A training program can also help to convince new staff members of the value of the organization's philosophy and methods. Proper training also shortens the time needed for new employees to become competent at their jobs. It reduces their need to ask other staff for advice or information, and thus increases their independence and decreases the drain on other staff members. It helps them to become continually more competent at what they do. It also keeps the organization as a whole dynamic in thinking, growing, and changing. A dynamic organization is almost always a healthy and effective one (Graham and Bennet, 1998).

1.1.3 Relationship between Departmental Objectives and Staff Training Programs

Sound departmental objectives are crucially important to the design and provision of effective training. Tyson & York (1996) explained that these objectives should specify what trainees should be able to demonstrate by the end of the training. The workforce the organization seeks to have should be incorporated in their training programs. In order to run effectively, many organizations use large amounts of money and time in professional and technical training. If training is not linked to what the organization does or hopes to achieve through its departments, all this will be null and void. Before embarking upon any training effort, requirements for what improvements to make or what to continue to do should be obtained from a training needs analysis. (Kaufman, 1985).

The objectives of any department in an organization include increased levels of

production: this implies that the training design will emphasize on the technical aspect of the process, most suitably an 'on the job training' will be carried out in order for the employees to see practically how to reduce time and cost, and maximize production. Observation of proper health and safety measures is important in every department. In order to achieve this, simulation may be adopted in a training program in order to demonstrate to trainees how to avoid accidents at the work place and how to deal with difficult situations that may occur in the course of their work. Observation of clear departmental instructions, procedures and processes is a key objective in any department. Lectures and power point presentations are valuable for passing this information to employees. High level of competence is an objective for each and every department of every organization. This therefore requires employees to be knowledgeable and skillful each in their area of work. Continuous training will ensure that their skills are polished and always outstanding. Therefore a useful plan in an organization is one which links organizational efforts such as training and development to what an organization hopes to achieve. (Aggarwal, 2009).

General objectives in an organization can be linked to training programs, whereby firms can use training as a means of enhancing employee commitment (Rainbaird, 2004). Training can be used as a means of enhancing performance of employees and organizational performance as a whole (Smith and Hayton, 1999). Training on the other hand may be viewed as a core competency for the firm's overall performance.(Prahalad & Hamel, 1990).

1.1.4 Kenya Revenue Authority

The Kenya Revenue Authority was established by an Act of Parliament on July 1st

1995 Cap. 469 for the purpose of enhancing the mobilization of government revenue, while providing effective tax administration and sustainability in revenue collection. The main purpose of the organization is assessment, collection, administration and enforcement of laws relating to revenue. The role of the organization in the economy includes administering and enforcing written laws pertaining to assessment, advising, collection and accounting for all revenues, enhancing efficiency and effectiveness of tax administration, eliminating tax evasion by simplifying and streamlining procedures and improving tax payer service and education thereby increasing the rate of compliance (Kenya Revenue Authority, 2011).

Kenya Revenue Authority consists of the following functional departments: Domestic Tax Department, Customs Services Department, Road Transport Department, Investigation & Enforcement, and Support Services Department. The Chief Executive Officer of the organization is the Commissioner General, who is answerable to the Minister for Finance. Each department is headed by a Commissioner. The Deputy Commissioner of each department is next in rank, having a Senior Assistant Commissioner reporting to him. Below him is an Assistant Commissioner, who has the Principal Revenue Officers and Senior Revenue Officers report directly to him. The other staffs are generally referred to as Revenue Officers, whose grades vary according to years of experience, and level of education. The organization has a training school, Kenya Revenue Authority Training Institute, which caters for its internal training needs. The school is headed by a principal, who reports directly to the Senior Deputy Commissioner, Human Resource. He is deputized by a deputy principal, who is in charge of the training coordinators. Each department has a coordinator who coordinates all training activities for the department. Other staff

includes lecturers and support staff in the institution (Kenya Revenue Authority, 2011).

Each department in Kenya Revenue Authority has defined goals and objectives to be achieved at the end of each financial year. The achievement of these goals determines the performance of a department, which entirely depends on the extent to which goals are met. Each individual in the department participates in the achievement of these objectives, through application of skills, knowledge, and any other expertise acquired through training. Kenya Revenue Authority therefore has different training programs for each department, which are referred to as modules. These modules should aim to address the objectives of the specific departments in order to bring about competent staff, with the required knowledge and skills to meet the set goals. (Kenya Revenue Authority Training Institute, 2011).

1.2 Research Problem

Despite carrying out numerous and costly training programs, an organization may continue to miss its targets year after year, and lose its employees due to underperformance. Aligning staff training programs with departmental objectives is an important aspect of achieving organizational goals (Kaufman, 1985). Each department in an organization has objectives, and these objectives are the key determinants of the kind of training that will be needed in order to create skilled, knowledgeable and committed employees who will be able to work towards establishing the set objectives. High employee turnover, lack of systematic programs, employees not meeting targets, and dismissal due to underperformance are major problems in organizations today (Margolis and Bell, 1989).

Kenya Revenue Authority is a state corporation with its head office in Times Tower, Nairobi. Training of staff in this organization is key not only to the organization itself, but to the country's economic development as a whole (Kenya Revenue Authority, 2011). The staff training practices of an organization largely affect the quality of staff in each department. Kenya Revenue Authority organizes various training programs for staff, within and away from its premises. It is important therefore for these programs to be aligned to the departmental objectives in order for the organization as a whole to achieve its long term goals. How an organization trains its staff therefore directly translates to how effective they will be in their day to day operations (Kazanas, 2004).

A number of studies have been carried out on training, including (Barmao, 2009) whose study was about the impact of training and development on the performance of employees of General Service Unit, Kenya. He established that there was no clear policy on training and that it was mainly conducted for purposes of promotion. Mohamed (2009) carried out a study on the impact of performance contracting on organizational performance in Kenya Revenue Authority. He established that there is a high correlation between employees work, organizational objectives, and performance schemes. He however did not tackle the issue of how training correlates with the objectives in the same organization. Other studies include Owino (2006), and Gakuru (2006) who both studied about training and development. These studies established that the longer a company trained, the better its training practices became. Findings from these studies are that budgetary allocation towards training is low in most organizations. Mulwa (2002) studied the relationship between training and job

satisfaction in selected microfinance institutions in Kenya and found that there is indeed a positive correlation between job satisfaction and training. Staffs that are constantly trained were more satisfied with their jobs. Aggarwal (2009) did a study on training and development in different industries in India since the past 30 years. This however did not link the training programs with departmental objectives. Previous studies have attempted to link training with performance and job satisfaction in various organizations, but no study has linked it with departmental objectives. The aim of this study therefore is to establish to what extent do the departmental objectives in Kenya Revenue Authority influence staff training programs?

1.3 Research Objective

To determine the relationship between departmental objectives and staff training programs in Kenya Revenue Authority.

1.4 Value of the Study

This study will be used by management to identify training gaps, and be able to further plan for training programs, as well as identify strengths and weaknesses of training practices adopted. They will also be able to align their training practices towards the achievement of their objectives.

Human resources managers will be able to justify their expenditure on training activities, and identify the best training practices for their organizations, for each department's needs. Policy makers will be able to use the information to focus on training policies that will enhance performance. Academicians may use the findings as basis for further research.

CHAPTER TWO

LITERATURE REVIEW

2.1 Objectives of an Organization

According to (Dessler, 2003), organizations should have a clearly defined strategy and set of objectives that direct and drive all the decisions made especially for training decisions. Firms that plan their training process are more successful than those that do not. Most business owners want to succeed, but do not engage in training design that promise to improve their chances of success. Reasons leading to failure of good training designs arise from the feeling that time demands do not allow managers to train employees, and that most small business managers have not practiced training employees. For successful design of a training program, the organization must come up with training strategies (Storey, 1999). The purpose of formulating a training strategy is to answer two relatively simple but vitally important questions. What is our business? What should our business be? Armed with the answers to these questions and a clear vision of its mission, strategy and objectives, a company can identify its training needs.

2.2 Objectives of departments

Departmental objectives refer to specific goals that each functional division in an organization seeks to achieve within a specific period of time. They are determined from the larger corporate goals of the organization. Departmental objectives need to be set in order to establish the direction and aims or goals of the department. These objectives may be developed by departmental heads in conjunction with those who set

organizational objectives. Every single member of the department needs to be aware of the departmental objectives and to understand their individual role in achieving them. The objectives pursued by a department vary according to its function, size, number of employees, and its purpose in the organization as a whole. A department's objectives must be specific, measurable, achievable, realistic, and time bound. They enable the employees to understand exactly what their jobs entail in reference to what they ought to achieve during a specific period. Most departmental objectives are geared towards finer details of how to achieve the goals of survival, profit maximization, growth and corporate image of an organization (William, 2004).

2.3 Staff Training Programs

There are several training programs adopted by different organizations, according to their needs and the kind of training required. A systematic approach towards training is essential for all organizations. Training may take the following three forms, knowledge or intellectual, which ensures that employees know why they are doing what they are doing. They need to know how to use the facts they learn to make decisions and solve problems occurring in their daily work lives. Attitude or emotional learning defines employee feelings or attitudes in a work situation. Manipulative or hands-on skill development emphasizes the skilled use of hands. All these may be adopted by an organization to develop proper systematic training programs using the various techniques available (Tyson and York, 1996).

2.4 Determining Training Techniques

According to (Noe, 1999), there are two broad types of training: on-the-job and off-the-job techniques. Individual circumstances and the "who," "what" and "why" of the training program determine which method to use. On-the-job training is delivered to

employees while they perform their regular jobs. In this way, they do not lose time while they are learning. After a plan is developed for what should be taught, employees should be informed of the details. A timetable should be established with periodic evaluations to inform employees about their progress. On-the-job techniques include orientations, job instruction training, apprenticeships, internships and assistantships, job rotation and coaching. Off-the-job techniques include lectures, special study, films, television conferences or discussions, case studies, role playing, simulation, programmed instruction and laboratory training.

In developing an effective training program, the administrator must bear in mind what aspect of the employee the training is to address, before choosing an appropriate training type. Training may be undertaken as a measure to prepare a person for new employment, or remedial training to empower a person better tackles their duties. Further environmental turbulence is such that the work environment is permanently changing and the program administrator may be called upon to develop programs that respond to environmental and technological changes. There are instances when the program administrator may be required to train staff on life skills e.g. HIV Aids, drug and substance abuse, lifestyle diseases such as high blood pressure etc or empower them with skills that go beyond employment, e.g. training on retirement. All this calls for a careful choice of the type of training to be used for each type of need being addressed (Noe, 1999).

2.4.1 Orientation

The types of training that are essential for the success of employees in an organization according to (Graham & Bennet, 1998) include orientations which are for new employees. The first several days on the job are crucial in the success of new

employees. This point is illustrated by the fact that sixty percent of all employees who quit do so in the first ten days. Orientation training should emphasize on the company's history, mission, key members in the organization, the key members in the department, and how the department helps fulfill the mission of the company, and personnel rules and regulations. Television, videotapes and films are audiovisual methods which are the most effective means of providing real world conditions and situations in a short time. One advantage is that the presentation is the same no matter how many times it's played. This is not true with lectures, which can change as the speaker is changed or can be influenced by outside constraints. The major flaw with the audiovisual method is that it does not allow for questions and interactions with the speaker, nor does it allow for changes in the presentation for different audiences (Armstrong, 1995).

2.4.2 Job Rotation

An employee may be taken through a series of jobs so he or she can get a good feel of the tasks that are associated with different jobs. This technique is the job rotation. It is usually used in training for supervisory positions. The employee learns a little about everything. This is a good strategy for small businesses because of the many jobs an employee may be asked to do. Employees are developed to do many different tasks through apprenticeship. They usually involve several related groups of skills that allow the apprentice to practice a particular trade, and they take place over a long period of time in which the apprentice works for, and with, the senior skilled worker. Apprenticeships are especially appropriate for jobs requiring production skills (Armstrong, 1995).

Combining classroom and on-the-job training is also an effective method which is

often used to train prospective managers or marketing personnel. This constitutes internships and assistant-ship. Programmed learning, computer-aided instruction and interactive video allow the trainee to learn at his or her own pace. Also, they allow material already learned to be bypassed in favor of material with which a trainee is having difficulty. After the introductory period, the instructor need not be present, and the trainee can learn as his or her time allows. These methods sound good, but may be beyond the resources of some small businesses. Laboratory training is conducted for groups by skilled trainers. It usually is conducted at a neutral site and is used by upper and middle management trainees to develop a spirit of teamwork and an increased ability to deal with management and peers. In developing an effective training program, the program administrator needs to understand the gaps and those who need to be trained so as to make an informed decision on the type of training and technique to be used (Dessler, 2003).

2.4.3 Presentation Methods

Methods in which trainees are passive recipients of information are referred to as Presentation methods. They include facts or information, processes, and problem solving methods. Presentation of these may include: Lectures, trainer communicating through spoken words. This method is least expensive and least time consuming. It is convenient for presenting large amounts of information efficiently to a large number of people. Audiovisual techniques; involves use of slides and videos. Mainly used to improve communication skills, interviewing skills, customer service skills, and also for illustrating procedures. Methods that require the trainee to be actively involved in learning are hands on methods. Examples of this include on the job training, new or inexperienced employees learning through observing peers or managers performing

the job and trying to imitate behavior. This includes apprenticeship, formal occupational training programs which combine on the job training and related instruction and in which workers learn the practical and conceptual skills required for a skilled occupation craft or trade (Anthony, 1999).

Under this category also is the use of simulation. A real life situation is replicated. It is an attempt to create a realistic decision making environment for the trainee. It is mainly used to teach production and process skills, management and interpersonal skills. A description of how employees or an organization dealt with a difficult situation is carried out in a case study. Trainees are required to analyze and critique actions taken, indicate the appropriate actions and suggest what might have been done differently. Business games require trainees to gather information, analyze it, and make decisions with the help of some games. They are primarily used for management skill development (Aggarwal, 2009). Trainees are engaged in acting out characters assigned to them through the use of role play. Information regarding the situation is provided to the trainees. It mainly focuses on interpersonal respondents. Behavioral modeling involves presenting trainees with a model who demonstrates key behaviors to replicate. It provides trainees with opportunity to practice key behaviors based on principles of learning through observation. It is mainly effective for teaching interpersonal skills.

2.4.4 Group Techniques

Group techniques focus on helping teams increase their skills for effective teamwork. These involve adventure learning which focuses on the development of teamwork and leadership skills using structured outdoor activities. It is best suited for developing

skills related to group effectiveness such as self awareness, problem solving, conflict management and risk taking. Team training is also a method which involves coordinating the performance of individuals who work together to achieve a common goal. Teams that are effectively trained develop procedures to identify and resolve errors, coordinate information gathering and reinforce each other. Action learning involves giving teams or workgroups an actual problem, having them solve it, and commit an action plan which they will be held accountable for carrying out (Bird, 2008).

2.4.5 Administrative Training

According to (Dalton, 2010), focusing on the knowledge of procedures, policies, and rules required to enhance the flow and coordination of work is referred to as administrative training. Examples include the process of setting work objectives, implementing succession planning, and procedure for reporting financial progress. It is straight forward, and clear, mostly focusing on knowing the rules; and helping people gain skills in applying them. The challenge here is to make sure learner's see the relevance of the training and be able to transfer the information acquired to performance requirements on the job. Specified knowledge and skills that practicing professionals need in order to execute their professional responsibilities for example insurance, Law, Tax accounting, and so on may also be the basis of a training. These are the professional-technical training. The challenge here therefore is that the people designing or delivering the training are often professionals who know much about the profession, and little about training (Tyson and York, 1996).

2.4.6 Mechanical – Technical Training

Mechanical-technical training focuses mainly on knowledge of how things work, how to build them, fix them and maintain them. This frequently focuses on manual skills such as how to repair a machine. It requires high degree of detailed procedure and is also fairly straight forward. A large array of skills is also needed to get work done, through and for others, such as discipline, performance review, effective conflict resolving, and the likes. This constitutes the interpersonal training. It involves interaction with others individually, and in groups, it often focuses on attitudes, feelings, and emotions (Dalton, 2010).

2.5 Implementing the Program

The first step in implementing the program according to (Noe, 1999), is deciding whom to train. For a small organization, this question is crucial. Training an employee is expensive, especially when he or she leaves your firm for a better job. Therefore, it is important to carefully select who will be trained. Training programs should therefore be designed to consider the ability of the employee to learn the material and to use it effectively, and to make the most efficient use of resources possible. It is also important that employees be motivated by the training experience. Employee failure in the program is not only damaging to the employee but a waste of money as well. Selecting the right trainees is important to the success of the program.

Once you have decided who should be trained, the next step is deciding who should do the training. Who actually conducts the training depends on the type of training needed and who will be receiving it. On-the-job training is conducted mostly by supervisors; off-the-job training, by either in-house personnel or outside instructors. There are several ways to select training personnel for off-the-job training programs.

According to (Jackson, 2009), many firms use in-house personnel to develop formal training programs to be delivered to employees off line from their normal work activities, during company meetings or individually at prearranged training sessions. There are many outside training sources, including consultants, technical and vocational schools, continuing education programs, chambers of commerce and economic development groups. Selecting an outside source for training has advantages and disadvantages. The biggest advantage is that these organizations are well versed in training techniques, which is often not the case with in-house personnel. The disadvantage of using outside training specialists is their limited knowledge of the company's product or service and customer needs.

The next step is preparing a checklist for facilitators. This includes a list of qualities of your best trainer/facilitator. Identify your weak points and try and improve. Work as a team and assign roles: presenter, facilitator, note-taker, logistics person, etc. Arrange for a suitable venue and ensure you have all visual materials like paper, pens, flipchart, etc, needed and check your audio-visual aids. Ensure fieldwork dates convenient for people. Prepare well and rehearse (Jackson, 2009). Having planned the training program properly, you must now administer the training to the selected employees. It is important to follow through to make sure the goals are being met. Kirkpatrick (1974) outlines some issues to consider before training begins, which include, location, facilities, accessibility, comfort, equipment, and timing. Careful attention to these operational details will contribute to the success of the training program.

2.6 Evaluating the Program

Training should be evaluated several times during the process. Employees should be

evaluated by comparing their newly acquired skills with the skills defined by the goals of the training program. Any discrepancies should be noted and adjustments made to the training program to enable it to meet specified goals. Many training programs fall short of their expectations simply because the administrator failed to evaluate its progress until it was too late. Timely evaluation will prevent the training from straying from its goals (Armstrong, 1999). Evaluation determines if the training has achieved its objectives and to identify what needs to be improved. The evaluation form should ask the following; did participants acquire the skills and knowledge they were supposed to? Were the trainers competent? Were the activities interesting and effective? Was the training format appropriate? Was the training on this topic adequate?

Kirkpatrick (1974) identified four levels of training evaluation. These are reaction evaluation, how the delegates felt about the training or learning experience. One may ask, did the trainees like and enjoy the training? Did they consider the training relevant? Was it a good use of their time? Did they like the venue, the style, and timing? Level of participation, ease and comfort of experience, level of effort required to make the most of the learning, perceived practicability and potential for applying the learning are also key. The measurement of the increase in knowledge, before and after is learning evaluation. Did the trainees learn what was intended to be taught? Did the trainee experience what was intended for them to experience? What is the extent of advancement or change in the trainees after the training, in the direction or area that was intended?

Kirkpatrick (1974) pointed out that the extent of applied learning back on the job is the behavior evaluation. Did the trainees put their learning into effect when back on

the job? Were the relevant skills and knowledge used? Was there noticeable and measurable change in the activity and performance of the trainees when back in their roles? Was the change in behavior and new level of knowledge sustained? Would the trainee be able to transfer their learning to another person? Is the trainee aware of their change in behavior, knowledge, skill level? Results evaluation is the effect on the business or environment by the trainee. Measures would typically be business or organizational key performance indicators, such as volumes, values, percentages, timescales, return on investment, and other quantifiable aspects of organizational performance, for instance; numbers of complaints, staff turnover, attrition, failures, wastage, non-compliance, quality ratings, achievement of standards and accreditations, growth, and retention.

According to (Harrison, 1997), follow-up activities provide continued support and feedback. Prepare follow-up activities as you develop your training design and these activities should make participants reflect on what they have learned and the process of implementation. Some activities include newsletters and website posting, peer observation and coaching, mentoring, study groups, ongoing communication between participants and trainees. Short term effects of an effective training program may be evaluated along the following parameters, according to (Wexley and Latham, 2000), reaction of participants to the program, learning, changes in behavior, changes in attitude, performance of a task. Long term consequences of an effective Training program for the organization include; improved productivity, lowered costs, improved customer service, improved retention rates, and applicant pool increases. Consequences for employees include greater self confidence, increased job satisfaction, career advancement and increased employability. This will provide feedback on the next step, regarding improvement of the program.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Research design

The study adopted a case study design. This was appropriate because it was an in depth study of a particular situation, which enabled the researcher to closely examine the data within a specific context. The method selected a small geographical area or a very limited number of individuals as the subject of study.

3.2 Data collection

Both primary and secondary sources of data were used in the study. Primary data on training programs in Kenya Revenue Authority were collected using an interview guide (see appendix 2). The respondents were the training coordinators of Income Tax, Value Added Tax, Road Transport and Customs in the training school. Secondary data on objectives of the different departments was obtained from the performance contracts, performance appraisal documents and the corporate plans.

3.3 Data analysis

Qualitative data was collected. Before analysis, data was checked for completeness and consistency. Content analysis technique was used to analyze primary data so as to determine the training programs. Spearman's Correlation analysis was used to establish the relationship between departmental objectives and training programs. This was used to establish the magnitude and direction of the relationship between the independent and dependent variables while multiple regression analysis was used to determine the variation in outsourcing performance that will be explained by trust,

commitment, relational norms and mutual dependence. The regression model took the following form;

$$Y = \beta_0 + \beta_1 \chi_1 + \beta_2 \chi_2 + \beta_3 \chi_3 \dots \dots \dots \beta_n \chi_n + \epsilon$$

Where: Y = Staff training programs

 X₁ = Income Tax department objectives

 X₂ = Value Added Tax department objectives

 X₃ = Road Transport department objectives

 X₄ = Customs department objectives

 β₀ = the constant

 β_{1-n} = the regression coefficient or change included in Y by each χ

 ε = error term

CHAPTER FOUR

DATA ANALYSIS, FINDINGS AND DISCUSSION

4.1 Organization policy on Training

Those involved in staff training programs according to the interviewees at the Kenya Revenue Authority are senior managers, middle level managers and top management and all the other employees. According to the respondents training of staff at Kenya Revenue Authority begins with the development of the programs whereby the authority after identifying the gaps put up an advertisement on the dailies. The successful candidates undergo a one week induction program which is meant to help them familiarise with the organisations objectives focusing on structure, operations and administration. After completion of induction, the two years training program kicks off.

4.2 Training Program Development

According to the findings from the interviews at Kenya Revenue Authority and as found documented in performance contracts, performance appraisal documents and the corporate plans, six steps were established in developing training programs. Step one: before the beginning of every year departments provide identified annual staff training needs to the Human Resource Department. The needs cover both technical and management skills requirements; Step two: Department needs are compiled, analyzed and training needs from the previous year's appraisal reports incorporated; Step three: Budget estimates are prepared in line with the approved training budget for the Authority; Step four: annual training program including management development and technical course, dates, target group, venue and cost; Step five:

annual training program is then approved and; Step six: Annual training calendar is developed for implementation of the annual training program.

4.3 Choosing of Trainers and Trainee

According to the respondents and as found documented in the performance contracts, performance appraisal documents and the corporate plans it was clear that choosing of trainers involved; the trainees are called for a aptitude test, this aptitude test seeks to establish the candidates verbal ability, numeric ability, abstract reasoning, spatial ability, mechanical ability and data checking. Candidates are rated against a control group, for example KPMG may administer the test, audit the performance and submit names of successful candidates to the human resource who then post the trainees for a one week induction program. For employees who are working in the Authority courses cutting across the department/ various cadre i.e. mostly the management development program under the ESAMI (Eastern and Southern Africa Management Institute) /Kenya Revenue Authority memorandum of understanding, departments are requested to submit nominees from training based on a given criteria. Human Resource Development would provide a list of eligible staff for Heads of Departments to select from. The list would eliminate staffs who have already attended previous similar training. The nomination criteria would include: grade and responsibility, identifying skills gaps, regional representation, department representation, previous attendance of a phased/ similar course or training, seniority of service and age where desirable.

On choosing trainers the study through the interviews and the documentations found that they are chosen per departmental needs and objectives. In the custom department Kenya Revenue Authority partners with Administration Police Training Collage since

the training involves physical fitness and classroom training. At Kenya Revenue And Training Institute, Mombasa, there are well trained and qualified trainers who are well acquainted with all the departmental needs at Kenya Revenue Authority and from them the trainers the trainees are distributed per their departmental needs and objectives.

4.4 Training Program Implementation

The study found that the training implementation takes the following steps: step one; heads of departments submit training requests to Senior Deputy Commissioner – Human Resources as per the Annual Training Program they would also submit nominees for the training. Step two; training proposal are prepared by the Human Resource Development Unit and submitted for approval to Senior Deputy Commissioner-Human Resources or CG (Commissioner General) depending on the set approval limits. Step three: for courses cutting across departments/ various cadre i.e. mostly the management development program under the Eastern and Southern Africa Management Institute/ Kenya Revenue Authority Memorandum of understanding, Departments are requested to submit nominees from training based on a given criteria. Human Resource Development would provide a list of eligible staff for Heads Of Departments to select from. Step four; the Human Resource Development unit checks the nominees given vis-a-vis the skills inventory records and advice the departments where submission is necessary. Step five; nomination letters are then prepared and forwarded through the respective Heads Of Departments/ Regional Heads. Staffs on completion of training submit a report and copies of certificates to Human Resource Development Unit. Step seven; the skills inventory is then updated. Step eight; after three to twelve months, evaluation forms are sent to

trainees and supervisors to assess the impact of training. This is done annually as Kenya Revenue Authority is committed to staff development.

4.5 Process of Evaluating the Training Program

On the question on evaluation of training program the interviewees indicated that the departments have put in place monitoring, evaluation and feedback structures to; assess the extent to which training objectives have been achieved, the management provide feedback to the trainer, they yearn to improve future programs which they allocate more resources on, they identify further needs and provide data for justifying further expenditure. The authority institution develops, review and continuously evaluate its curricula to ensure relevance and competitiveness as well as the impact of training on clients. After the curriculum is set the trainers take the trainees through and it comprise of two continuous assessment tests and a final exam prepared by an examination board to evaluate the course. Staffs trained provide feedback on the suitability of the institutions study, relevance of the course coverage and quality of trainers within two weeks upon return. They further submit written reports on the course attended, copy of the certificate awarded and learning materials provided for retention in the library. Those attending Masters and Doctor of Philosophy programs submit a copy of their thesis to the Authority for retention in the library. Department line managers are responsible for evaluating the performance of trainees on the job while the training institute is responsible for monitoring and evaluating training, both then give feedback to the Senior Deputy Commissioner Human Resources and Heads of departments.

4.6 Challenges Facing the Training Schools

The study aimed at investigating the challenges faced by training schools in the Authority. The respondents indicated that the selection for the training was not fair since there were other staff members who could even attend training quarterly while others were attending annually or even could not attend any training at all. The respondents also highlighted time factor as another challenge citing that the time frame allocated for training was not adequate and suggested that training should be an annual event taking not less than three months. The respondents also indicated that the training schools lack enough, and modern facilities indicating the ones that are in the schools are obsolete. The interviewee also indicated that the curricular is outdated since majority of what is taught does not apply to the modern needs of the clients and the Authority as well. The interviews also sighted there was delay in terms of receiving training materials highlighting the budgeting should be reviewed and funds channelled to the right course to avoid time wasted and delayed training affecting the time frame.

4.7 Matters Relating to Training Needs

Interviewees were requested to indicate other matters relating to training needs. The study found that it is essential that any training provided be based on its contribution to the effectiveness of the Authority. This will involve defining training needs and assessing to what extent barriers to the achievements of organisational objectives may be removed by training or alternative management interventions. These training needs are assessed at three levels; at the level of Authority, at departmental or occupational level and at the individual level. Annual training needs should be addressed in order to

address training requirements in the Authority. It is also important in any year more training needs be identified and be fulfilled immediately; priorities should then be decided primarily on the basis of the benefit they will bring to the business operations. Other factors to be considered as per the interviews are planned corporate charges, key jobs and required technical expertise which might not be available within the Authority.

4.8 Training Meeting Specific Departmental Needs

In order to ensure training meets specific departmental needs the study found that training programs respond to departmental needs by ensuring the training is relevant and qualitative. Staff development activities focus and link to key result areas of the Authority. The Authority through the training schools adopt a systematic approach to training by carrying out a training need analysis in all departments, they identify training programs in response to the training needs, they draw up an implementation plan for the training program, its then implemented for training program and finally monitoring and evaluation of training is done to ensure its effectiveness.

4.9 Training Impact on Employee

On investigating how training improve job skills the study found that training helps improve job skills since the trainee will be able to serve the clients well to their satisfaction by solving problems both to the clients and self. It also improves communication skills and saves a lot of times which is used in other productive areas. Training programs help create a team atmosphere by teaching employees how to work together and how to solve problems as a group. Comprehensive training programs also teach employees the proper company protocols, such as database management, company mission statement, product description verbiage and more. This helps to

build confidence in the team, because team members can feel confident in their coworkers' skills. On employee morale training programs are designed to give employees the tools they need to do good jobs. This keeps employees motivated to do the best in their jobs. When Kenya Revenue Authority send seasoned employees to yearly training classes, it keeps them up to date on new developments and also serves as a refresher course on the authorities' main principles and philosophies. This helps burned-out employees get back on track and eliminate bored and unproductive attitudes. On promotion the study found that training prepares trainees for promotions by enlighten them on support strategies in all areas, ensuring depth of skills and ensuring career paths and progression through human resource plans that look to the future.

On staff turn over the interviews indicated that training have a considerable influence on Kenya Revenue Authority finances as there are several potential training costs that Kenya Revenue Authority may incur. But once a training program is completed, worker productivity is expected to increase. This benefit both Kenya Revenue Authority, due to an increase in worker output and productivity, and to the worker, as the increase in output translate into higher wages and opportunities for career advancement. In addition to the direct and indirect costs of training, turnover plays a significant role in the amount of training investment Kenya Revenue Authority assume. Similarly, organizations that invest in and provide general training make the participants feel like "insiders". The sense of being an insider is displayed in the employee's exertion of more effort, improved work ethic, increased productivity and lesser likelihood that he or she will quit. Training that seeks to improve employee investment and helps the employee identify with the organization will enhance the overall employee's commitment to the company and, in turn, reduce an employee's

turnover intent. This ultimately results in an organization that is better able to retain its workforce.

On job satisfaction the study through the documented Kenya Revenue Authority journals found that training creates opportunities for growth and development and help employees expand their knowledge, skills and abilities, and apply the competencies they have gained to new situations. The opportunity to gain new skills and experiences can increase employee motivation and job satisfaction and help workers more effectively manage job stress. This translate into positive gains for the organization by enhancing organizational effectiveness and improving work quality, as well as by helping the organization attract and retain top-quality employees. By providing opportunities for growth and development, Kenya Revenue Authority improve the quality of its employees' work experience and realize the benefits of developing workers to their full potential. Opportunities for employee growth and development include: Continuing education courses, Tuition reimbursement, Career development or counseling services, Skills training provided in-house or through outside training centers, Opportunities for promotion and internal career advancement and Coaching, mentoring, and leadership development programs

4.10 Changes to be made in the future training

From the interviewee the study found out that training in business is a form of communication. It is not an academic pursuit, although elements of it may include leaning new information. Still, it is not schooling in the sense of personal improvement as much as it is communication of company policy and expectations and hence the staff felt examinations and tests should be eliminated from the program. Kenya Revenue Authority should ensure all round participation; the Authority should

make sure everyone from the chairman of the board to the janitor understands that training is a privilege, a right and a requirement and that it will be conducted as a matter of record in each and every working year for everyone. The respondents also sites that there should use wide coverage i.e. ensure training is global, such as policy, corporate ethics and human relations. The offered training should be specialized, such as changes in law, company policy and technology by functional areas to improve all departments' in terms of productivity. They indicated that in the modern era in which we live demands that training be sophisticated, interactive, responsive to changing times and contain feedback mechanisms to gauge effectiveness.

4.11 Correlation Analysis

The study sought to test the relationship using correlation analysis presented in the table below. This was tested using Pearson Product Moment Correlation Coefficients.

		Staff Training Programs	Income Tax department objectives	Value Added Tax department objectives	Road Transport department objectives
Income Tax department objectives	Pearson Correlation	0.231**	1		
	Sig. (2-tailed)	0.000			
Value Added Tax department	Pearson Correlation	0.016	0.186	1	

objectives					
	Sig. (2-tailed)	0.032	0.002		
Road Transport department objectives	Pearson Correlation	0.022	0.032	0.635	1
	Sig. (2-tailed)	0.027	0.027	0.000	
Customs department objectives	Pearson Correlation	0.065	0.047	0.539	0.070
	Sig. (2-tailed)	0.276	0.432	0.000	0.000

Pearson Correlation

** . Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

The interview guide answers were rated and a score was allocated to each, which served as the training program scores.

On Income Tax Department objectives, a correlation coefficient of 0.231 was establish depicting a low but significant relationship ($p < 0.001$) while on Value Added Tax Department objectives the relationship with staff training programs there was highly significant of 0.016, on Road Transport Department objectives the significance level was high as shown by 0.022 as well as Customs Department objectives the significance was also high with 0.065.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Summary of the Findings

The study aimed at investigating the relationship between departmental objectives and staff training programs in Kenya Revenue Authority.

The study found out that there are six steps in developing training program at Kenya Revenue Authority. Step one: before the beginning of every year departments provide identified annual staff training needs to the Human Resource Department. The needs cover both technical and management skills requirements; Step two: Department needs are compiled, analyzed and training needs from the previous year's appraisal reports incorporated; Step three: Budget estimates are prepared in line with the approved training budget for the Authority; Step four: annual training program including management development and technical course, dates, target group, venue and cost; Step five: annual training program is then approved and; Step six: Annual training calendar is developed for implementation of the Annual Training Program.

On the question on evaluation of training program study found that the departments have put in place monitoring, evaluation and feedback structures to; assess the extent to which training objectives have been achieved, the management provide feedback to the trainer, they yearn to improve future programs which they allocate more resources on, they identify further needs and provide data for justifying further expenditure. The authority institute develops, reviews and continuously evaluates its curricula to ensure relevance and competitiveness as well as the impact of training on clients. After the

curriculum is set, the trainers take the trainees through and it comprises of two continuous assessment tests and a final exam prepared by an examination board to evaluate the course. Staffs trained provide feedback on the suitability of the institutions study, relevance of the course coverage and quality of trainers within two weeks upon return. They further submit written reports on the course attended, copy of the certificate awarded and learning materials provided for retention in the library. Those attending Masters and Doctor of philosophy programs submit a copy of their thesis to the Authority for retention in the library. Department line managers are responsible for evaluating the performance of trainees on the job while the training institute is responsible for monitoring and evaluating training, both then give feedback to the Senior Deputy Commissioner Human Resources, and heads of departments.

The study also found that the curricular used in training is outdated since majority of what is taught does not apply to the modern needs of the clients and the Authority as well. The interviews also sighted there was delay in terms of receiving training materials highlighting the budgeting should be reviewed and funds channelled to the right course to avoid time wasted and delayed training affecting the time frame. The selection for the training was not fair since there were other staff members who could even attend training quarterly while other were attending annually or even could not attend any training at all. Time factor as another challenge citing that the time frame allocated for training was not adequate and suggested that training should be an annual event taking not less than three months. Training schools lack enough and modern facilities indicating the ones that are in the schools are obsolete.

The study found that it is essential that any training provided be based on its contribution to the effectiveness of the Authority. This will involve defining training

needs and assessing to what extent barriers to the achievements of organisational objectives may be removed by training or alternative management interventions. These training needs are assessed at three levels; at the level of Authority, at departmental or occupational level and at the individual level. Annual training needs should be addressed in order to address training requirements in the Authority. It is also important in any year more training needs be identified and be fulfilled immediately; priorities should then be decided primarily on the basis of the benefit they will bring to the business operations. Other factors to be considered as per the interviews are planned corporate charges, key jobs and required technical expertise which might not be available within the Authority.

On investigating how training improves job skills the study found that training helps improve job skills since the trainee will be able to serve the clients well to their satisfaction by solving problems. It also improves communication skills and saves a lot of times which is used in other productive areas. Training programs help create a team atmosphere by teaching employees how to work together and how to solve problems as a group. Comprehensive training programs also teach employees the proper company protocols, such as database management, company mission statement, product description verbiage and more. This helps to build confidence in the team, because team members can feel confident in their co-workers' skills.

In the correlation model the study found that when all variables are held at zero (constant), the value of staff training programs would be 0.275. However, holding other factors constant, a unit increase in Income Tax department objectives would lead to an increase in staff training programs, a unit increase Value Added Tax

department objectives would lead to an increase in staff training programs, a unit increase in Road Transport Department objectives would lead to an increase in staff training programs and a unit increase in Customs department objectives would lead to an increase in staff training programs.

In the correlation analysis the study found that there was a positive significant relation between staff training programs and Road Transport department objectives and Customs department objectives.

5.2 Conclusion

The study concludes that there exists a relationship between departmental objectives and staff training programs in Kenya Revenue Authority. This is so because Kenya Revenue Authority has a clearly defined strategy and set of objectives that direct and drive all the decisions made especially for training decisions. Kenya Revenue Authority has departmental objectives that are set in order to establish the direction and aims or goals of the department. These objectives are developed by departmental heads in conjunction with those who set organizational objectives. From the study it is clear that Kenya Revenue Authority staffs are acquainted with needs of the departments they are in and its objectives and they understand their individual role in achieving them.

The study also concludes that the objectives pursued by the four departments under study vary according to their functions, sizes, number of employees, and their purpose in the organization as a whole. The departmental objectives at Kenya Revenue Authority were found to be specific, measurable, achievable, realistic, and time bound. They enable the employees to understand exactly what their jobs entail in

reference to what they ought to achieve during a specific period. The departmental objectives of Kenya Revenue Authority are geared towards finer details of how to achieve the goals of survival, profit maximization, growth and corporate image of the Authority.

The study further concludes that training programs adopted by Kenya Revenue Authority departments are according to their needs and the kind of training required. A systematic approach towards training has proved essential for the Income Tax, Value Added Tax, Road Transport and Customs departments.

5.3 Recommendations for further research

Since this study adopted the interview method as the primary data collection method and the performance contracts, performance appraisal documents and the corporate plans as the secondary data collection, the researcher suggests that a study be carried out using other methods of primary and secondary data collection to see whether there will be difference in the results. These methods could include use of questionnaires, focus groups or internet sources. This study was carried out in a Kenya Revenue Authority as a service sector, future studies should be carried out in institution from other sectors for comparison purposes.

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APPENDIX 1
LETTER OF INTRODUCTION

Kenya Revenue Authority,
P.O. Box 48240,
Nairobi.

Dear Sir/ Madam,

RE: COLLECTION OF DATA

I am a postgraduate student at The University of Nairobi, School of Business. As part of my course work assessment, I am required to submit a management research project. In this regard, I am undertaking a research on the relationship between departmental objectives and staff training programs in Kenya Revenue Authority.

This is to kindly request you to assist me with the collection of data from your organization. The information you provide will be used exclusively for academic purposes.

My supervisor and I assure you that the information you give will be treated with utmost confidence. A copy of the final paper will be availed to you upon request.

Your assistance will be highly appreciated.

Thank you in advance.

Yours sincerely,

Irene Oyunge

George Omondi

MBA student

Supervisor

APPENDIX 2

INTERVIEW GUIDE

1. What is the organization's policy on training?
2. How is the training program developed?
3. How are trainers and trainees chosen?
4. How is the training program implemented?
5. What is the process of evaluating the training program?
6. What are the challenges facing the training school?
7. Other matters relating to staff training.
8. How far has training met specific departmental needs?
9. To what extent does training improve the following: Job skills, staff morale, promotions, staff turnover, competence, job satisfaction.
10. What changes need to be made if any, for future training?

APPENDIX 3

KENYA REVENUE AUTHORITY TRAINING INSTITUTE STRUCTURE

(KRATI, 2010)

