

**EMPLOYEE DEVELOPMENT AND ORGANIZATIONAL PERFORMANCE
A CASE STUDY OF: UGANDA REVENUE AUTHORITY**

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FOR THE AWARD OF BACHELOR OF COMMERCE
OF KAMPALA INTERNATIONAL UNIVERSITY**

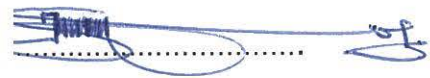
FEBRUARY, 2013

DECLARATION

I, *ELASU ANTHONY* declare that the work submitted is my original copy and as far as I am aware, it has never been submitted to any other university or similar institution of higher learning for the award of degree or other academic award.

ELASU ANTHONY

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A handwritten signature in blue ink, appearing to be 'Elasu Anthony', written over a dotted line.

Signature

A handwritten date '23/03/2013' in blue ink, written over a dotted line.

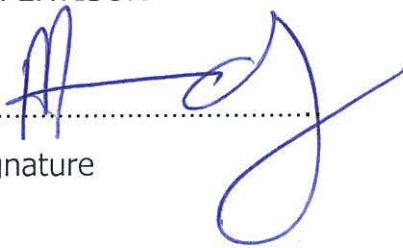
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APPROVAL

This report has been submitted for examination with my approval as University Supervisor.

DR. SSENDAGI MUHAMAD

SUPERVISOR


.....
Signature


.....
Date

DEDICATION

I dedicate this report to my beloved parents, for their financial and moral support extended to me during the course of carrying out my research.

ACKNOWLEDGEMENT

This work is what it is because of the support of various people. In that respect, I would therefore, wish to acknowledge the marvelous contribution of the following people.

My greatest appreciation goes to my supervisor: Dr. Ssendagi Muhamad, who humbly sacrificed his time to equip me with all the necessary skills that I needed to carry out this research report successfully. He has been more an excellent and friend, added to being an excellent supervisor and lecture.

I cannot forget my father Mr. Ochana Faustine, Brother Mr. Opio James, Late mother Mrs. Ikiror Petua, my wife Hope Flavia, brothers, sisters and friends: you have been a source of great inspiration to me.

My greatest and final thanks go to God the Almighty for keeping me a live and guiding me.

It is my prayer that, the almighty God blesses and rewards all the mentioned categories according to his abundant riches in heaven. Thanks a lot.

LIST OF ACRONYMS

JRA	UGANDA REVENUE AUTHORITY
LTO	LARGE TAX PAYER' S OFFICE
MBO	MANAGEMENT BY OBJECTIVE

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ABSTRACT

The study sought to investigate the relationship between employee development and its performance in organizations. Uganda Revenue Authority, Nakawa, as an illustrative example. The study seeks to bring out the importance of employee development in organization performance.

The objective of this research was to bring out the forms of employee development used at Uganda Revenue Authority, effects of these forms of development not only on the performance of employees but on the organization as a whole and challenges experienced in carrying out employee development programs.

This research also consulted other views of different authors and scholars who worked on the issue from libraries, journals, from different writers who worked hard to improve the employee development and organizational performance through better performance, financial benefits, achieve objectives and improved production being some of the ways of improving employee development.

The research used both qualitative and quantitative research design to carry out, the study. Qualitative design was used to collect factual information and quantitative design to collect numerical facts of the study. The research entailed both primary and secondary forms of data.

The instruments used to collect this data were mainly questionnaire and interviews. The study experienced a number of limitations during the research, they include; inadequate time allocated to effectively carry out the study, there was delay in the response from the respondents, thus making it difficult to conduct the interview and compile the data in time.

After this research field, the researcher come to realize that forms employee development used at Uganda Revenue Authority showed, team building, classroom instruction, formal education, apprenticeship and job rotation as some of the form of employee development used.

The researcher also realized that on the challenges experienced by Uganda Revenue Authority in employee development showed lack of cooperation, ineffectiveness of the program, job insecurity and lack of resources as challenges experienced.

The researcher recommends that Uganda Revenue should make employee development compulsory for all employees in the organization; employee development should be introduced before employment of any job applicant.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter presents the background of the study, problem statement, purpose and the objective of the study, research questions, scope and the significance of the study.

1.1. Background to the study

The study is an investigation on the relationship between employee development and organizational performance.

Moshane and Von Glinou; 2000 define. Employee performance is basically the degree of productivity of employees at their employment stations, expected behavior and social knowledge necessary to endure the role of the organization.

The analysis of organization performance is a crucial step in the organization assessment process. Yet, measuring performance is one of the most problematic issues in the field of organizational theory (Steers, 1975; Zarninuto, 1982; Handa and Adas, 1996). While there are a number of approaches to assessing organization performance, there is little consensus as to what constitutes a valid set of criteria. In the 1950s, performance was referred to as the extent to which an organization as a social system fulfilled its objectives (Georgopoulos and Tannenbaum, 1957). In the 1960s and 1970s, Buchman and Sshore (1967) defined performance as the ability of an organization to exploit its environment to access scarce resources. In the 1980s and 1990s, as constructivist thinking became more standard in organizational theory, it was recognized that identifying organizational goals is more complex than first thought. A measurement of organization performance needs to involve the perceptions of the organization's multiple constituencies or stakeholders, including those who work within the organization (Hassard and Parker, 1993). In other words, the concept of organization performance is, at least in part, individually constructed. The influence or

power of different stakeholders determines which performance message is dominant. Broadly speaking, the organization performance literature discusses performance at four levels.

The individual employee (performance appraisal), the team or small group (team performance), The program (program performance), The organization (organizational performance).

This study examines the relationship between employee development and organizational performance. The research supports the commonly held belief that employee development programmes make positive contributions to organizational performance. However, there continues to be limited information beyond this basic relationship. From an HRD perspective research on employee development seems an area of high importance. Employee development means more than helping employees become continuous learners, regardless of the requirements of the organization. To be beneficial for both individual employees and organizations, research on employee development should seek greater understanding about the wide range of conditions within which employee development programs exist in organizations. Undertaking the three proposed research directions would do much for improving organizational performance in the long term.

The Uganda Revenue Authority (URA) was established in 1996 as an alternative to the former inefficient customs and tax administration. The overall development objective of the Ugandan government was to raise tax revenues without increasing tax rates by; improving legal framework, broadening the tax base and establishing the URA in order to enhance the efficiency and effectiveness of administration. The success of the URA was of vital importance because in 1996 85% of Ugandan government revenues were taxes and duties collected by the URA.

1.2. Statement of the Problem

Employees are considered the back bone of any and every organization. How employers or managers relate to employees will determine a great deal how employees behave at work. This may pose as a challenge or as an opportunity. In Uganda revenue authority employees tend to work under the required standards due to different reasons including lack of training, Lack of support and poor relation from the top management, lack of cooperation among the workers, Lack of support from the top management to fund the development programs like training and seminars. Hence the above mentioned factors being a problem to the development of employees URA.

1.3 Purpose of the study

This study mainly seeks to bring out the relationship between employee development and employee performance.

1.4. Objective of the study

1. Establish the forms of employee development
2. Determine the effects of employee development on performance
3. Examine the challenges faced by organizations during employee development

1.5. Research questions

1. What are the forms of employee development?
2. What are the effects of employee development on performance?
3. What are the challenges faced by organizations during employee development?

1.6. Scope of the study

1.6.0 Time scope

This research took a period of two years to be completed it started from 2009-2011.

1.6.1. Geographical scope

This research is a case study of Uganda Revenue Authority. This is an organization wide based all over Uganda. This particular study was carried out at Nakawa located in Kampala district, Jinja road, Uganda.

1.6.2. Content scope

This study mainly looks at employee development in organizations and its relationship to employee performance.

1.7. Significance of the study

It is evident that many organization overlook employee development oblivious of the fact that this programs comes with wide range of benefits, they include; Employee development not only improves an employee's performance but also that of the organization.

This study also enables undergraduates to attain their degree awards, as it is a prerequisite of graduation in respective institutions.

Its recommendations provide insight in practical ways of developing employees and thus improving their performances.

Develops congruence between organizational structure and human resource and organizational self recurring capacity.

It improves problem solving ability for both the employee and their managers. Making decisions and take action on problems, opportunities and challenges in the organization environment and its internal functioning (Michael Beer; 1980).

It also develops a workforce which inspires self directed team performance, appraisal, hiring and training. These are usually highly gratifying for both the employees and the organization.

Increasing personal responsibility for planning and implementing plans. And be aware of the responsibilities for the consequences thus building individual enthusiasm and group effort and will involve better communication, open competition, improved industrial relations and conflict resolution.

Employee development also enables manager to manage their organizations accordingly rather than depending on past practices. Thus examining current methods of operation, generating and evaluating alternative ways of operation and therefore utilizing human resource potential.

CHAPTER TWO

LITERATURE REVIEW

2.0. INTRODUCTION

This chapter mainly looks at the theoretical and conceptual framework of the study. It also covers the review of related literature of employee development in relation to employee performance, its effects, challenges and opportunities on its workforce and the organization in general.

2.1 Theoretical Review

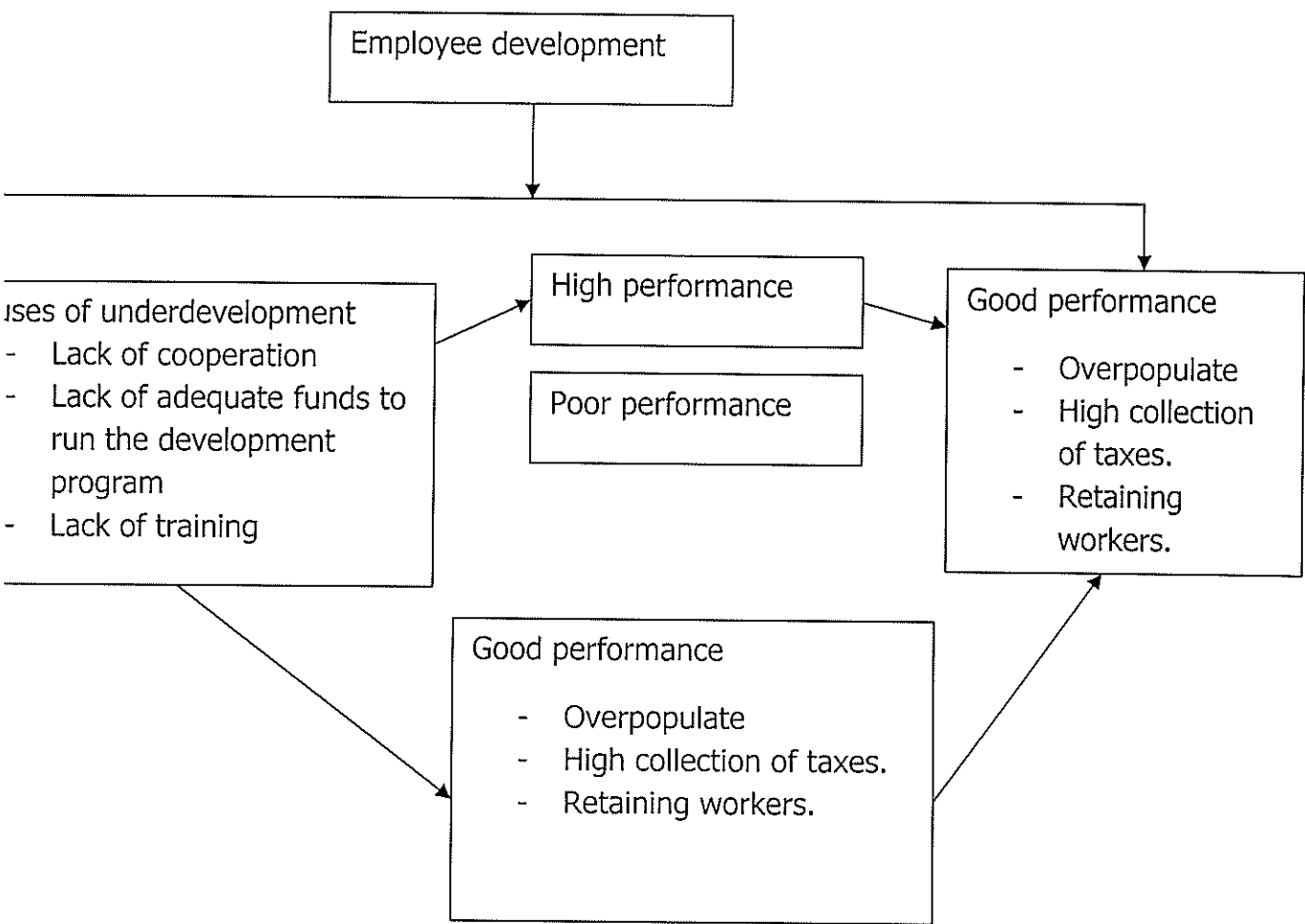
According to URA journal, a Revenue Authority (2008/2009) with the highest degree of automation, the most modern business system and the highest degree of customer focus will FAIL to meet its target if it's STAFF FAIL to internalize goals. a highly motivated, committed and ethical staff adequately facilitated, developed and managed, and placing appropriate emphasis on their stakeholders will from now on provide means of achieving corporate goals..."

...Only by addressing the needs of URA staff will we be able to instill the team spirit that will be required to meet the ambitious revenue targets through revitalizing the workforce, inculcating the principles of performance management and mentoring our staff for leadership and management courses....".

According to Stephen and David 2001, Employee development can be described as activities designed to facilitate planned long-term organization wide change that focus on, employee attitude and values essentially on the efforts to change performance and organization culture.

Employee development according to Stoner and Freeman; 1989 is a long range effort supported by top management to increase employee's management of organizations.

2.2. Conceptual framework



Every organization needs to maintain its well trained staff because they would lead to growth and development. If staff feel they are not satisfied of what they expected from the organization, they won't work to the standards put forward. Some of the causes of employee under development include lack of cooperation from the top management, lack of enough funding from the top to run development programs, and lack of training. An organization can develop employees through team building, formal education, appreciation, and job rotations. Also, there are other intervening factors such as taxes, government policies, availability of resources, employees' health, and also organizations' good reliable reward system can motivate the workers.

2.3 Related Literature

This was reviewed objective by objective;

2.3.1 Forms of Employee Development

How employers or managers relate to employees determine a great deal how they perform within the organization.

According to Derek Rollinson and Aysen Broalfield (2002), "it is important to influence the way employees think about themselves and what they do so that they are willing to subscribe to managements aims, a strong emphasis of obtaining a high degree of flexibility creativity and motivation in employees.

This can be achieved through a variety of development programs. They include; Formal education; This going to school, from primary level to University level, taking college courses and obtaining advanced degrees, during this time student learn specific courses in which they wish to specialize and get promoted after.

Classroom Instruction; Here employees are taken through a learning process where they acquire knowledge in a classroom setting. These instructions are based on the organization job manuals.

Career counseling; Career counseling is designed to help individual employees understand and asses their career needs and values, it also helps them learn about opportunities within and without their firms that may help them satisfy their personal objectives.

Mentor-protégé relationship; A mentor relationship is a partnership between a senior and a junior colleague in which the senior promotes the development of the junior. Here they guide them in what will be expected of them in certain job positions and the

responsibilities attached to such positions. For instance a Manager will guide in the ways of Managing.

Apprenticeship Training; This program can last for two to five years. This is a combination of on-the job and off-the job training. It requires a maximum of 144 hours of classroom instruction each year with on-the job experience working with an expert or skilled worker in the field.

Sensitivity Training; this is a method of increasing employee insight by candid discussions in groups led by special trainers. This seeks to connect the employee with their sensitive side or personality.

Transactional analysis; a method for helping two people communicate and behave in a certain manner in the job. Understanding each others motives, as in the case of managers and employees.

Team building; this works at improving the effectiveness and efficiency of teams such as corporate officers and directors. This is done through use of consultant interviews and team building meetings.

Survey feedback; this is a method of surveying employee's activities and providing feedback to their department managers so that in case on any problem it can be solved, by the manager and the employees.

Job Rotation; in most organizations employees are confined to the jobs in their job descriptions. With time anyone will get bored of doing the same thing year in year out. Job rotation therefore is the changing of employees from one job to another within their field of operation so as to break the monotony. It is thus said to be rotation through various jobs other than ones specific job.

Computer assisted instruction; it is an outgrowth of the programmed learning method offered by mechanical teaching machines and programmed learning in the 1960s

Interactive video training; this is the latest high-tech training method. It is computer based training with addition of a videodisc or videocassette player and a color monitor.

Management by Objective; MBO is a system in which specific performance objectives are jointly determined by subordinates and their supervisor progress towards objectives and is periodically reviewed and rewards are allocated on the basis of that progress.

Process Consultation; this involves the use of consultants from outside an organization. They help change agents within the organization assess process events such as informal relationships and formal communication channels.

Employee involvement; Here is where employees share information, rewards and power throughout the organization. Active in organization activities; influence decisions previously outside their control and also share knowledge.

2.3.2 Effects of Employee Development in Organizations. This study works not only for the benefit of the organization but also for a wide range of other professionals. Therefore effects of employee development include;

This study can be used later by scholars and researchers as reference or as secondary data from the Kampala International University Library.

It gives the researcher an upper hand when dealing with Organizational problems and also helps in situations involving employees and employee development programs.

It can also be used when applying for a job. A copy of the dissertation will be evidence that one took part in project.

This study is also a pre-requisite as legibility of graduation. It is the final unit of the third year that a student must undergo.

The recommendations in this research can be sold as ideas to Organizations that may need them.

It can be used to make Managers and their employees aware of the importance of employee development and its overall benefits to them and the Organization.

For the Organization in question, Uganda Revenue Authority it helps attract high quality employees and maintaining its most competent employees. This is so by engaging in employee development programs.

This research enables managers to have an idea of the variety of employee development programs in the market and the most effective one for the specific organization need.

It also enables the researcher to be self-employed as a Human Resource consultant with the expertise of employee development.

This study helps reduce the cost or expenses that would have otherwise been incurred by Uganda Revenue Authority or other organizations that do not engage in employee development programs. Expenses such as learning costs, time spent at the expense of production, losses made by employees who do not know what to do and how to do a specific task.

It also saves time and expenses for organization that understand that employee development is vital and offer it to employees on hire. As in the case of Uganda Revenue Authority where all recruits go through a 2 year paid training program and are then posted to areas where their skills best fit.

By understanding the importance employee development a positive culture is formed in the organization towards performance and performance improvement. This also unlocks the employee's potential which in the long-run leads to performance improvement.

With the acknowledgement of the importance of employee development there is bound to be an improvement in performance and in turn provision of better and high quality products and customer service.

Like some of the leading organizations in the business world, URA has evolved into a modern and fully integrated revenue administration agency that recognizes that in moving forward primary emphasis will need to be placed on the people.

2.3.3 Challenges faced during employee development in organizations.

In any organization there are bound to be hurdles of some sort. In this case challenges faced during employee development in Organizations include:

The greatest challenge in most Organization is the fact that employees are not aware of employee development and that it the right of all employees to be developed. Thus during this study the population could not contribute much to the research.

Also reluctance of Management to effect or engage in employee development as they may want to save on expenses attached to development programs.

Lack of resources is another major challenge. Most organization does not take part in development program as they lack resources to effect such programs, such resources could include: Human resource, financial resources and time that may have to be spent during such programs.

Also basing on the fact that such project researches are done by students or prospective employees or employers, they tend to be down looked or overlooked by

senior employees or employers who consider themselves to be knowing more than a mere young minded student and therefore ignore their ideas.

Job insecurity is another challenge not from the researcher but on the side of the employers or management. That is they fear that by getting viable ideas from subordinates and also by developing their employees they may lose their jobs to younger potential employees.

CHAPTER THREE

METHODOLOGY

3.0 INTRODUCTION

In this chapter we look at the methodology used in the research. That is the research design, population and the sample size of the population, the sampling design, data collection and the data analysis.

3.1 Research Design

This research used both Qualitative and quantitative research design to carry out the study. This involved both Management and subordinate staff.

Where qualitative design was used to collect factual information and on the other hand quantitative design was used to collect numerical facts of the study.

3.2 Study population

This study was carried out at Department of Domestic Tax which serves Income Tax, Value Added Tax and Domestic Tax Duty. Tax payer segmentation, the large Tax payer's office, (LTO) which comprises of about 200 workers upgraded to full departmental status headed at commissioner level. This study covered both management staff and subordinate staff of Uganda Revenue Authority.

3.3 Sample size

The study involved approximately 100 persons randomly selected from the study population which had a sample size of 80 respondents. These helped in the research.

Sample size $\frac{\text{Total population (N)}}{1 + \text{Total population (e)}^2}$

$$1 + \text{Total population (e)}^2$$

Where e is the error or confidence level

Sample size = $\frac{100}{1 + 100(0.05)^2} = 80$

$$1 + 100(0.05)^2 = 80$$

3.4. Source of data

In this study both primary and secondary data was used, where primary data entails mainly the data collected in the field research.

Secondary data on the other hand were the third party documents used in the research; they included internal records and reports of Uganda Revenue Authority, journals, press publications, newspapers and literature from the library.

3.5 Data collection methods and instruments

These were the tools used in the collection of data during this research.
They include;

3.5.1 Questionnaires

This method was used in identification survey and was particularly useful in getting information. Here individuals were required to fill in questionnaire forms with the required information where confidentiality was observed. A sample of the questionnaire is shown in the appendices.

3.5.2 Interviews

These were formal, planned interviews designed to obtain answers to specific questions from the designated personnel in varying disciplines within the given population. Here the participants were expected to answer questions in the interview guide. A sample is shown in the appendices.

3.6 Data Analysis

This data obtained was edited for accuracy, uniformity, consistency and completeness. They were arranged to enable coding and tabulation before the final analysis and hereafter were analyzed using both quantitative and qualitative measure whereby descriptive statistics was used to analyze the data by way of percentage, proportion and tables.

CHAPTER FOUR

DATA PRESENTATION, INTERPRETATION AND ANALYSIS

4.0 INTRODUCTION

This chapter covers the results of the data collected from personally administered questionnaire, interview and observation which were used to collect the data; they focused on gathering information on employee development and its effect or role on employee performance in Uganda Revenue Authority. The data was analyzed through the use of descriptive analysis method. The data was presented in form of percentage tables.

4.1 Forms of employee development programs are used by Uganda Revenue Authority From the given number of respondents, results on what forms of employee development programs are used by Uganda Revenue Authority are shown in the table below.

Table 1 Forms of employee development programs

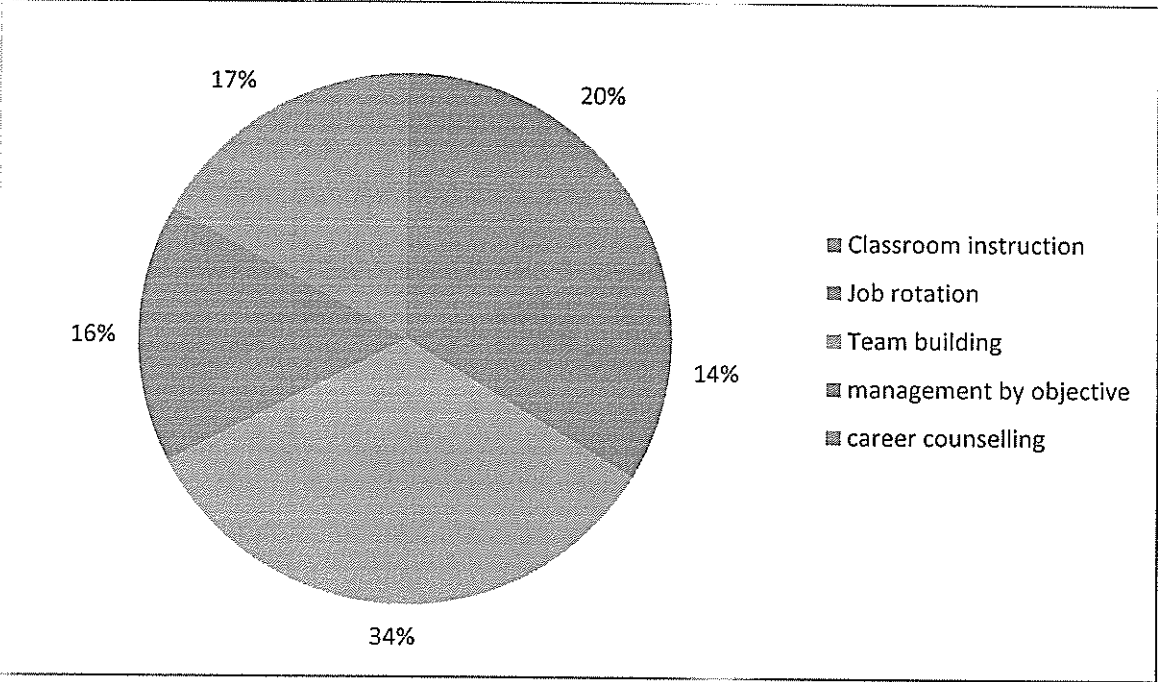
development programmes	Response rate	Percentage
classroom instruction	16	20
job rotation	10	13
team building	27	34
management by objective	12	16
career counselling	15	17
total	80	100

Source; Field data 2010

From the findings of the table 1 the most commonly used form of employee development program was team building that was according to 34% of the

respondents, 20% classroom instructions, 17% career counseling, 16% management by objective and 13% job rotation.

The data above can be represented in the pie-chart below;



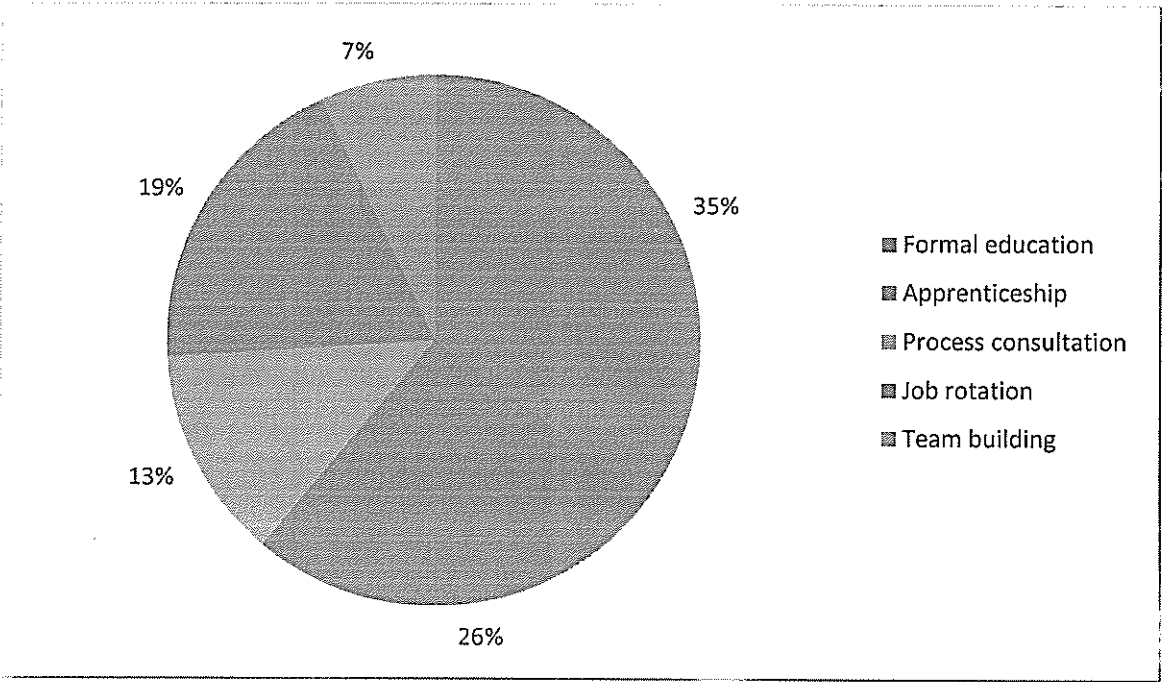
Further research on forms of employee development was carried out using interviews and the response is presented in the table below;

Table 2: Further research on forms of employee development was carried out using interviews

Development programmes	Response rate	Percentage
Formal education	28	35
Apprenticeship	21	26
Process consultation	10	13
Job rotation	15	19
Team building	6	7
Total	80	100

Source: Field data

From the findings of the research interview, the most used form of employee development program is formal education, which was according to 35% of the respondents, 26% apprenticeship, 19% job rotation, 13% process consultation and the least used program was team building 7%.



4.2 Effects of employee development programs on performance at Uganda Revenue Authority

Employee development as previously discussed has a variety of effects. According to the research earned out, the respondents had different views on the effects of employee development programs in relation to performance at Uganda Revenue Authority. Results are presented in the table below.

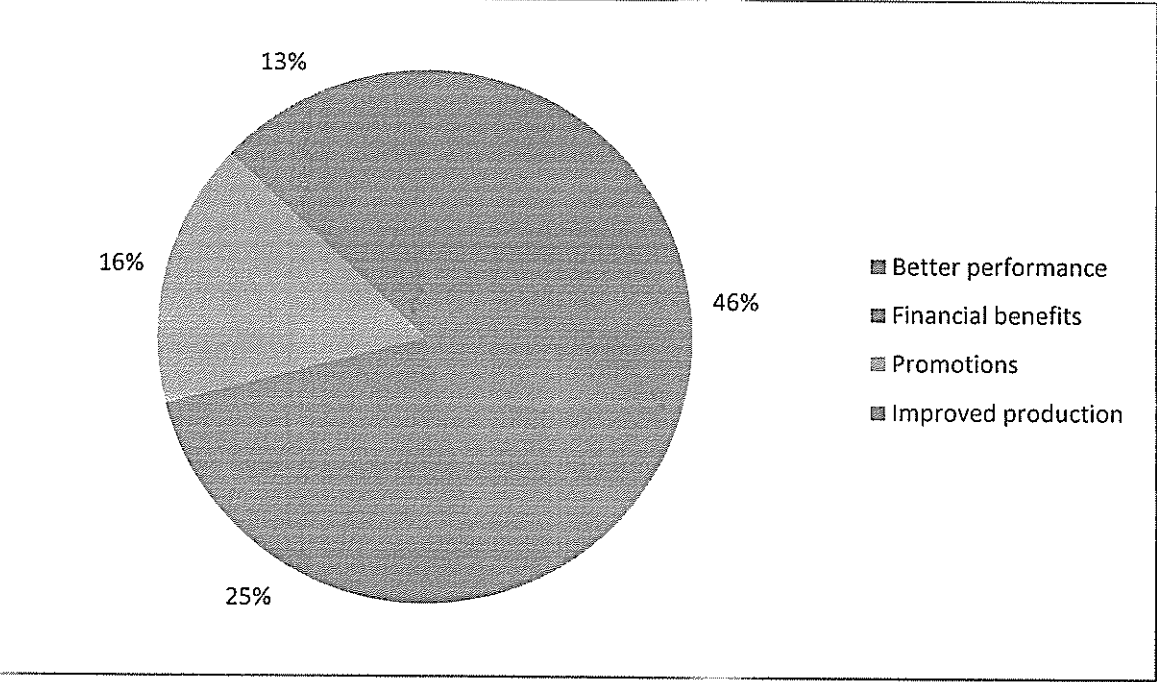
Table 3 Effects of employee development programs on performance at Uganda Revenue Authority

Development effects	Response rate	Percentage
Better performance	37	46
Financial benefits	20	25
Promotions	13	16
Improved production	10	13
Total	80	100

Source; Field data 2010

From the finding in the table 3, the most considered effect of employee development on performance was financial benefits that were 46%, better performance 25%, promotions 16% and improved production 13% as effect of employee development.

The pie chart below is a representation of the information in table 3.



Further research was done using interviews on the effects of employee development on performance at Uganda Revenue Authority. The results were as follows.

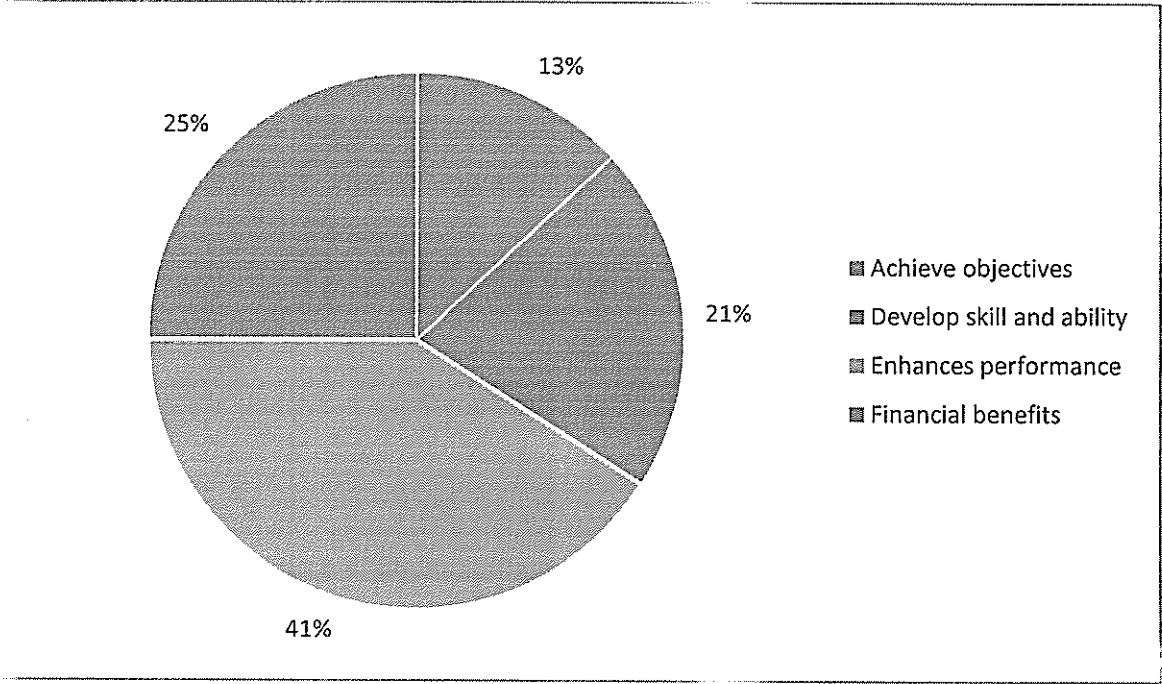
Table 4 further research on using interview on the effects of employee development

Development programmes	Response rate	Percentage
Achieve objectives	10	13
Develop skill and ability	17	21
Enhances performance	33	41
Financial benefits	20	25
Total	80	100

Source; Field data 2010

From the interview the results were such that 41% respondents responded enhanced performance as an effect of employee development, 25% financial benefits, 21% develop skills and ability and 13% achieve objectives as effects of employee development at Uganda Revenue Authority.

The data above is represented in the pie chart



4.3 Challenges of employee development at Uganda Revenue Authority

In the questionnaires distributed during the research study, respondents were asked if Uganda Revenue Authority Experience challenges when engaging in employee development programs. Results of the response were as shown in the table below.

Table 5 Challenges of employee development at Uganda Revenue Authority

Challenges	Response rate	Percentage
Yes	70	88
No	10	12
Total	80	100

The findings in table 5 are results on the research done on if Uganda Revenue Authority experiences challenges. The results were such that 88% responded yes and 12% responded no.

4.3.1 Types of challenges employee development experiences.

From the 88 percent of the respondents who responded that Uganda Revenue Authority experiences challenges. Research was done on what types of challenges employee development experience. Results of the findings are presented in the table below.

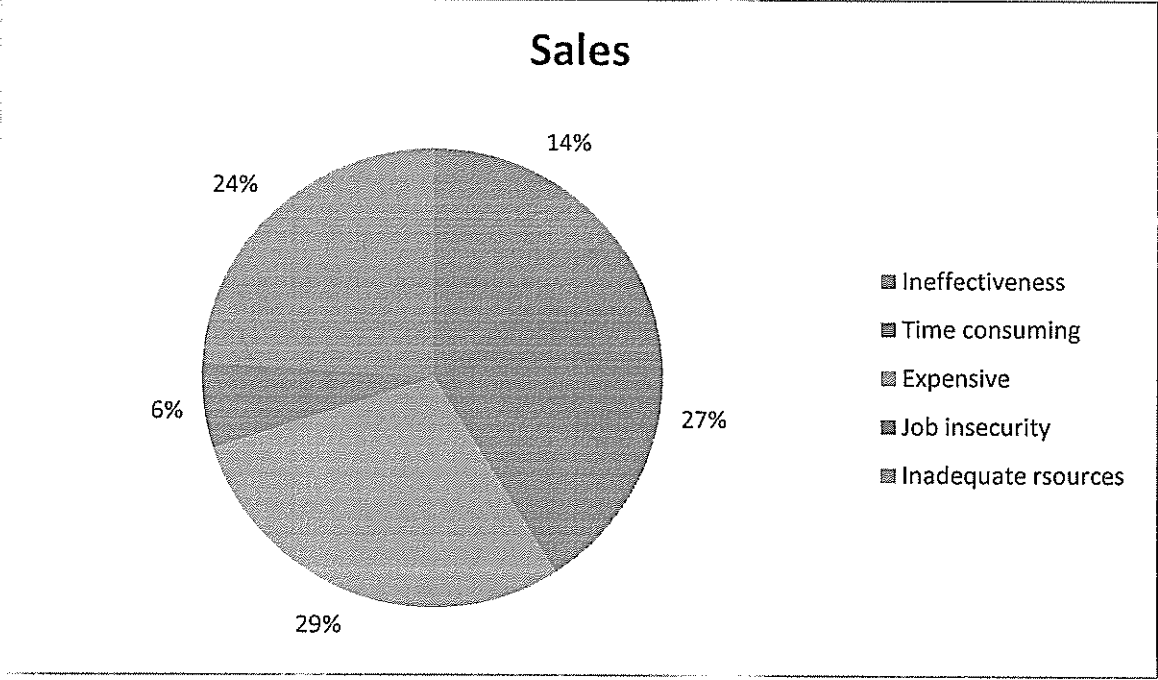
Table 6: Types of challenges employee development experiences.

Experienced challenges	Response rate	Percentage
Ineffectiveness	10	14
Time consuming	19	27
Expensive	20	29
Job insecurity	4	6
Inadequate resources	17	24
Total	80	100

Source; Field data 2011

From the findings of the table 6 on the types of challenges experienced by Uganda Revenue Authority during employee development was such that a majority of 29% respondents responded that it was an expensive activity, 27% responded it is time consuming, 24% responded inadequate resources, 14% ineffectiveness and 4% responded job insecurity as challenges.

Below is a pie-chart representation of the information in table 6.



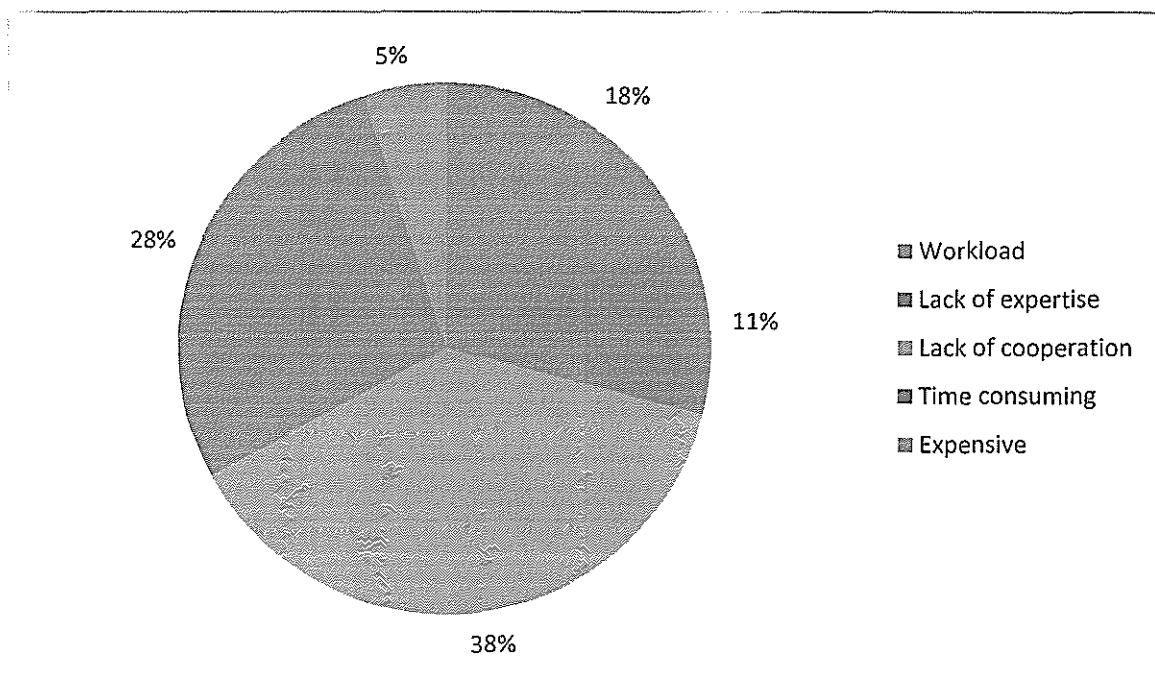
Further research was done using interviews on the types of challenges that Uganda Revenue Authority experience in employee development. Results of this study are presented in the table below.

Table 7: Further research on using interview on the types of challenges

Experienced challenges	Response rate	Percentage
Workload	14	18
Lack of expertise	10	11
Lack of cooperation	30	38
Time consuming	22	28
Expensive	4	5
Total	80	100

From the findings in the table 7, the most common challenge was lack of cooperation that was according to 38% of the respondents, time consuming 28%, work overload 18%, lack of experience 11% and it being expensive 5%.

The data in the table 7 is prepared in the pie-chart below;



CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter focuses on the discussion of the findings, conclusion, recommendations and limitations, and gives suggestion on areas of further study.

5.1 Discussions of findings

The discussion is done objective by objective.

Forms of employee development used in Uganda Revenue Authority

Findings on the research carried out on the forms of employee development programs used by Uganda Revenue Authority was such that the most common form of employee development is team building that was 27(34%) respondents. This is according to Hampton, Summer and Webber; 1982. "Team building is a new and popular solution to operating problems or new structures of duties for the organizations' operations".

This defers with the findings of the interview where team building is responded as the least used form of employee development that was according to 6(7%) of the respondents.

Job Rotation was another of the forms responded in the research, that was 10(13%) and findings from the interview show that 15(19%) responded job rotation as a form of employee development this is not in line with 1-lampton, Summer and Webber: 1982 which states that "job rotation as a vital part of managerial practices that integrates with performance accomplishing Organizational processes. It is therefore an effective form of employee development.

Classroom instruction was responded as another highly used form of employee development that was 16(20%) and 28(35%) respondents in the study using interviews

showed Formal education as another highly used form of employee development, this the respondents based on their levels of education at their various institution.

Management by objective was responded by 12(16%) of the respondents as another form of employee development. This is not in line with Hampton and Webber 1982, "management by objective makes employees feel like part of the establishment and makes goals and objectives the heart of the organizations workforce". Other findings were such that career planning had 15(17%) respondents and from the interview process consultation had 10(13%).

Effects of employee development on performance at Uganda Revenue Authority

Employee development as previously discussed has variety of effects. According to the research carried out, the respondents views on the effects of employee development programs in relation to performance at Uganda Revenue Authority was such that Better performance was the highest rated font of employee development effect that was according to 37(46%) of the response, also 33(41%) of the response off the interview research showed better performance as the most common effect of employee development. This is in line with Stephen P. Robbins: 2004 "performance is highly dependent on training and development from when a person begins to lean to when he s expected to affect what he has learnt".

Financial benefits also rated as a common effect of employee development that was 20(25%) respondents, further research using the interviews showed, 20(25%) responded financial benefits as effects of employee development. This is not in line with David H. Holt: 1990 that states that "Financial benefits depend on performance of ndividuals and the organization at large," and not on development as shown in the research. Other results on such effects are Promotions 13(16%) response and improved production 10(13%) response while those of the interview were Developed skills and ability 17(21%) response and active objectives 10(13%) response. This differs with

David H. Holt: 1990, that's states that performance is dependents on particular processes such as promotions, pay raises and improved performance.

Challenges of employee development experienced at Uganda Revenue Authority

From the finding on the challenges experienced by Uganda Revenue Authority, results were such that employee development being an expensive practice was the most common challenge experienced by the company, that was according to 20(29%) response, this differed with the findings from the interview that showed expenses as the least experienced challenge whereas lack of cooperation was responded as the most common challenge experienced according to the interview, that was according to 30(38%) response. Other challenges experienced were ineffectiveness 10(14%) response, time consuming 19(27%) response and inadequate resources 17(24%) and from the study using the interviews work overload response was 14(18%) and lack of expertise 10(11%) response. this is in line with J. Mwesigye: 2009, that states that most organizations in the business environment today experience a variety of difficulties that cause major setbacks in their performance and production in general; they include lack of resources, time consuming and no guarantee on effectiveness of the training programs being affected.

The above findings are based on the field data that was collected during the research carried out at Uganda Revenue Authority on the role of employee development on performance. The quantitative data was based on the questionnaires and interviews used during the study.

5.2. Conclusion of the study

From the findings the following conclusion was reached;
Forms of employee development used by Uganda Revenue Authority, respondents responded forms as; classroom instructions, job rotation, team building, management by objective and career counseling, team building was rated as the most used form of

employee development. Other forms of employee development according to the findings from the interview were formal education, apprenticeship, process consultation, job rotation and team building. Formal education was rated as the most common form of employee development used at Uganda Revenue Authority.

Findings on the research carried out on the effects of employee development on performance at Uganda Revenue Authority included; better performance, financial benefits, promotions, achieve objectives, where better performance was rated the most common effect of employee development on performance that is on the results of both the questionnaire and the interview used in the research.

Response on the challenges experienced by Uganda Revenue Authority when carrying out employee development included; Ineffectiveness, time consuming, expensive, job insecurity and inadequate resources, the most experienced challenge was employee development being an expensive program while response from the interview rated lack of cooperation as the most experienced challenge at Uganda Revenue Authority among work overload, lack of expertise and time consuming.

5.3 Recommendations

Employee development should be made compulsory at Uganda Revenue Authority for all employees in the organization.

Owing to the sensitivity and large size of Uganda Revenue Authority, employee development should be introduced before employment of any job applicant so as to avoid mistakes that may happen when learning on the job.

For the organization to carry out development programs effectively an annual job and needs analysis should be carried out so as to establish which areas in the organization require much attention and what kind of development program should be used for that specific need.

Management should seek to improve employee commitment and tap employee hidden abilities. They should also allow encourage creativity and innovation. This they can achieve through a variety of employee development training programs.

5.4 Limitations of the study

- The time allocated to carry out the research was very short basing on the volume of data that had to be collected and analyzed, so as to get viable results.
- URA is believed to be a very sensitive organization and thus High security maintenance is practices. This came as a barrier as there was no access to internal information and documentation that would help in the research.
- There was a delay in the response from the respondents, thus making it difficult to conduct the interviews and compile the field data in time.
- Owing to the nature of the study there was a large volume of data that had to be collected and analyzed.
- During the research some of the respondents decided not to cooperate last minute leaving a smaller number than the intended sample size.

5.5. Suggested areas of the future study

A future research should be carried out on enhancement of employee development in organizations. In respect to organizations that have taken up or will take up employee development there should be special attention paid to employee abilities, skills and competences so as to know how to enhance their performances.

Therefore organizations should critically analyze employee development programs that may be used and if need be employ the help of experts in various fields so as to yield effective results.

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APPENDICES

APPENDIX A: INSTRUMENTS OF DATA COLLECTION

Questionnaire

To all the participating individuals you are kindly requested to fill in the following questionnaire so as to help in carrying out the research carried out at Uganda Revenue Authority on Employee Development and its role in performance in the organization. You are assured that the information in this form will be kept strictly confidential. We humbly request that you do so honestly, your cooperation is truly appreciated.

Instructions

In section A tick the appropriate answers in the box and in section B answer in the given spaces.

SECTION A (Effects of employee development on performance)

1. What is your gender?
 - Male
 - Female
2. In this organization what position do you represent?
 - Board of trustee
 - Management
 - subordinate
 - None of the above
3. For how many years have you worked for Uganda Revenue Authority?
 - 10—15years
 - 5—10years
 - 3—5years
 - 3 years and below

4. Does Uganda Revenue Authority engage in employee development program?

- Yes
- No

5. Have you ever participated in any employee development program?

- Yes
- No

6. What effect does engaging in employee development have on your organization?

Better performance

- More financial benefit
- Promotion
- Better productivity

7. What effect does not engaging in employee development have on your organization?

- Poor performance
- Less financial benefits
- Poor productivity
- Not applicable

8. Does Uganda Revenue Authority experience any challenges to improve its forms of employee development activities

- yes
- No

9. Would you like your organization to improve its forms of employee development programs?

- Yes
- No

SECTION B (Forms of employee development)

10. What forms of employee development programs does Uganda Revenue Authority use.....
.....

11. Other than the above effects listed in question 6, does Uganda Revenue Experience any other effects?
.....

11. If yes, list them down
.....
.....

12. Has employee development been effective in enhancing performance?
.....
If yes, how?
.....

13. Does your organization experience any challenges when performing employee development programs?.....
If yes, what kind of challenges.....
.....
.....

INTERVIEW GUIDE

1. What is your perception of the performance of Uganda Revenue Authority?
2. What is your idea or perception of employee development?
3. Does Uganda Revenue Authority engage in employee development programs?
4. Have you ever engaged in any employee development program?
5. If yes, what forms employee development programs does it take part in?
6. i) Has employee development been effective in enhancing performance?
ii) If yes, how has it been effective? iii) If no, why has it not been effective?
7. Does Uganda Revenue experience challenges when carrying out employee development programs?
8. If yes, give at least two challenges
9. Would you like Uganda Revenue Authority to improve on its forms of employee development programs?
10. What is your level of education?

APPENDIX B
TIME OF THE WORK PLAN

Activity		Period output
Proposal writing	2011	Submit proposal for approval.
Developing instrument	2011	To assist in data collection
Field work	2012	To research and get data
Data collection	2012	Recording data
Data analysis	2012	Analyzing and interpreting data
Preparation of report	2012	Submission of dissertation

APPENDIX C
BUDGET

Activities	Cost (Ug. Shs)
1. Stationary	26, 000
2. Typing and printing	50,000
3. Transport	100,000
4. Meals	45,000
5. Photocopy	20,000
6. Internet and airtime	10,000
7. Miscellaneous	30,000
Total	181,000