STAFF TRAINING AND ORGANIZATIONAL EFFECTIVENESS
OF RWANDA REVENUE AUTHORITY

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In Partial Fulfillment of the Requirements for the Degree

Master of Business Administration (Management)
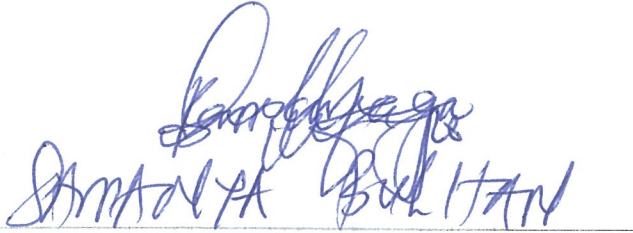

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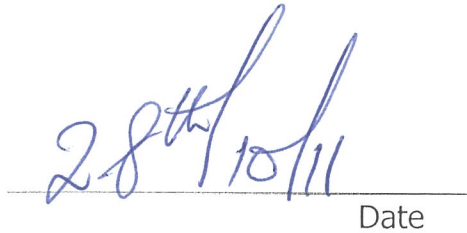Ronald MUTABAZI

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DECLARATION B

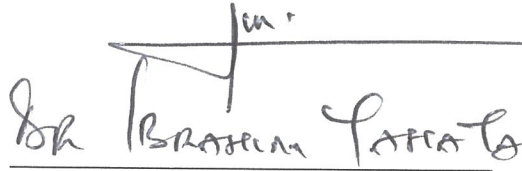"I confirm that the work reported in this Thesis was carried out by the candidate under my/our supervision".

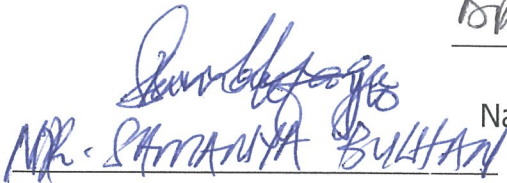SAMANYA BULITAN

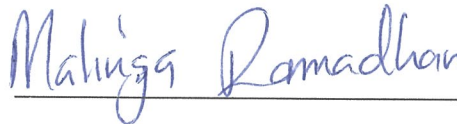Name and Signature of supervisor

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APPROVAL SHEET

This Thesis entitled **"Staff training and organizational effectiveness of Rwanda Revenue Authority",** prepared and submitted by **Ronald MUTABAZI** in partial fulfillment of the requirements for the Degree of Master of Business Administration, has been examined and approved by the panel on oral examination with a grade of <u>PASSED</u>

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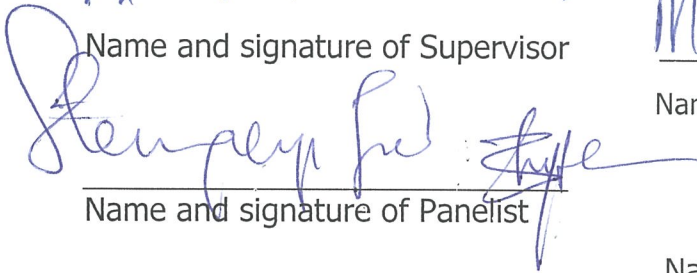
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Date of comprehensive Examination: _____

Grade   _____

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Name and signature of DVC, SPGSR

DEDICATION

This Thesis is dedicated to whoever gave academic, moral and financial support to me throughout my educational and career journey.

ACKNOWLEDGEMENT

I thank the Almighty God, without whose guidance I wouldn't have been able to achieve this milestone. Special thanks to my supervisor Dr. Gulebyo Muzamir Said for his tireless supervision, guidance and encouragement that resulted in the production of this work.

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My humble gratitude also goes to my family, relatives and friends for whatever kind of support they extended to me at all levels of my educational career.

To you all, I say thank you.

ABSTRACT

In this study, the researcher studied the role played by staff training in enhancing organizational effectiveness of Rwanda Revenue Authority. This study was guided by the following objectives: To determine the profile of respondents, To determine the level of training of RRA employees, To determine the level of organizational effectiveness of RRA and To establish if there is a significant relationship between staff training and organizational effectiveness.

The study population was 1000 of which 286 were selected as a sample by using Slovin's formula and the sampling procedure was purposive or judgmental. Two halves of 143 respondents from the sample were selected from the two departments of RRA (Customs and Domestic Taxes departments) to participate in the study by use of a questionnaire. Data was analyzed using both descriptive statistics in form of percentages and means, whereas inferential statistics in form of correlations were also used and interpretations and conclusions were made.

The respondents constituted 66.1% of males and 33.9% of females who fell in the (18-51+) age brackets.

The findings of the study show that the level of Training for both on-the-job and off-the-job is very high among RRA employees (Average mean=3.76), study findings also reveal that the level of Organizational effectiveness in RRA is very high (Average Mean=3.53) and there is a strong positive correlation between staff training and organizational effectiveness, that is; positive r-values; 0.768, 0.871, 0.758 and 0.767 for the variables correlated, i.e; organizational effectiveness and on-the-job training, organizational effectiveness and off-the-job training, organizational effectiveness and coaching and organizational effectiveness and mentoring respectively), on which we based to reject the Null hypothesis that states that there is no significant relationship between staff training and organizational effectiveness.

Based on the findings of the study, the researcher recommends that: There should be mandatory, continuous and diversified training courses for all RRA staff in form of workshops, conferences and seminars, employee retention strategies should be promoted so as not to lose competent employees, formulation of a development program that is tailored specifically to employees' career training needs and decentralization of goal setting from the organizational to employee level.

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

CHAPTER ONE

PROBLEM AND ITS SCOPE

Back ground of the Study

Globally, in today's business climate, all industries, companies and organizations are experiencing stiff internal and external competition for quality employees. Each employer who invests seriously in the area of staff training and development reaps the benefits of an enriched working environment with higher levels of staff retention as well as increased productivity and performance which are indicators of organizational development and effectiveness. (Jenny 2009)

Many organizations world-over today are recognizing the need to use the best training and development practices to enhance their competitive advantage. Employee training and development have become an essential element to every growth-focused business or organization. Ultimately, organizational performance is highly dependent on the extent to which employees are trained and developed and this will determine whether the organization is destined to succeed or fail in achieving its goals.

The effectiveness and success of an organization therefore lies on the people who form and work within the organization. It follows therefore that the employees in an organization to be able to perform their duties and make meaningful contributions to the success of the organizational goals need to acquire the relevant skills and knowledge. In appreciation of this fact, organizations like public and private institutions, conduct training and development programmes for the different levels of their manpower. There is a clear link between well designed and strategic training and development initiatives and organizational effectiveness. Many schools of thought on this have emerged for example;

Vemić (2007) points out that, the global competition and swiftness of changes emphasize the importance of human capital within organizations, as well as the swiftness and ways of knowledge gaining of that capital. In the economy, knowledge is becoming a reliable source of sustained competitive advantage.

Knowledge is becoming basic capital and the trigger of development. Previously built on foundations of possessing specific resources and low costs, present day competition is based on knowledge possessing and efficient knowledge management.

Vemić (2007), further points out that organizational development is always conditioned by human knowledge and skills. That is why contemporary organizations pay more and more attention to the development of their employees. Thus, employee education and training are becoming an optimal answer to complex business challenges, and the management of human resources is taking central role in modern management.

Olanian and Lucas (2008) point out that the need for improved productivity in organizations has become universally accepted and that it depends on efficient and effective training. It has further become necessary in view of advancement in modern world to invest in training. Thus, the need for organizations to embark on staff development programme for employees has become obvious. Absence of these programmes often manifest tripartite problems of incompetence, inefficiency and ineffectiveness.

Griffin, (1978) Ajibade, (1993) Adeniyi, (1995) and Arikewuyo (1999) have shown the inestimable value of training and development. They point out that; it is an avenue to acquire more and new knowledge and develop further the skills and techniques to function effectively. Scholars, experts, social scientists and school administrators now recognize the fact that training is obviously indispensable not only in the development of the individuals but also facilitate the productive capacity of the workers and the organization in general.

Personnel Management Resources [PMR] (2010) point out that, the quality of employees and their development through training and education are major factors in determining long-term profitability of a business. The specific benefits are: increased productivity, increased efficiency resulting from financial gains, and decreased need for supervision. Training must be treated as an investment; in the long run, training costs are worth the investment. Failure to effectively train

employees is expensive, resulting in low productivity, unhappy workers and ineffectiveness of the organization as a whole.

Among other schools that highlighted the usefulness of training are Akintayo (1996), Oguntimehin (2001) and Graig (1976). They identified the functions of training as follows: increase productivity, improves the quality of work; improves skills, knowledge, understanding and attitude; enhance the use of tools and machine; reduces waste, accidents, turnover, lateness, absenteeism and other overhead costs, eliminates obsolesce in skills, technologies, methods, products, capital management etc. It enhances the implementation of new policies and regulations; prepares people for achievement, improves man-power development and ensures the survival and growth of the enterprise.

In Rwanda, one of the abiding challenges, as articulated in Vision 2020 and the Economic Development and Poverty Eradication Strategy, EDPRS, is the low level of human resource development. Though this is a chronic challenge in Sub-Saharan Africa, in the case of Rwanda, its severity has been deepened by historical underinvestment in education and compounded by the depredations of the 1994 Genocide. The result, as Vision 2020 notes, is that "the severe shortage of professional personnel which constitutes an obstacle to the development of all sectors ..." (Republic of Rwanda, 2000).

RIAM (2009) says that Soon after the genocide, a study revealed that only 2.7% of the Rwandese public servants had four years or more university education, 3.8% had 3 years of university education, 10.5% had 2 years of secondary education and 19% of 0 to 6 years of primary education. As could be surmised from the foregoing data, the state of human resources capacity viewed against the needs for trained administrators and management to meet the challenges posed by the various development and reform efforts was nowhere near what was needed. There was a serious capacity deficit that had to be addressed as a matter of urgency and priority.

Currently, Rwanda's economy is characterized by a serious lack of qualified people in the workforce and skills gaps in public and private institutions. (ROR, 2008).

The Rwanda National Skills Audit Report (2009) points out that, Rwanda has an acute shortage of skilled human capital. According to this report, the private sector has the most acute deficit, equivalent to 60 percent of short-term need. The public sector deficit is estimated at 30 percent and civil society at 5 percent. The skills deficit exists at all levels but is most acute at the technician cadre, where the gap is 60 percent of requirement. Shortage of professional and artisan cadre skills is estimated at 48 % and 36% respectively.

In a recent (January 2010) Workforce Development Authority (WDA) survey, 55.29% of all registered graduates needed capacity building, (in form of training), 19.22% needed employment opportunities.

Statement of the Problem

According to the Rwanda National employment policy [RNEP], (2009) nearly 70% of job seekers and employed staff do not possess the qualifications required by institutions. This situation explains the paradox of the existing shortage of skilled labor force in Rwanda. This shortage slows down production and even the development of sectors of activity where certain sections are completely vacant. This has an effect on the output of the employees and further affects efficiency, effectiveness and performance of these institutions.

Given the fact that Rwanda aspires to have Human resources development and a prosperous knowledge-based economy by 2020 (Rwanda Vision 2020, 2002), various means to achieve this have been put in place including; on-the-job staff training and development for employees. This research is thus aimed at finding out how staff training and development can contribute to improving employee skills and how these skills can lead to organizational effectiveness. Rwanda Revenue Authority (RRA) as one of the major public institutions in Rwanda with a training institute and with close to 1000 employees (RRA 2010) constantly trains its employees in various job-related fields and was therefore be taken as a case study.

Purpose of the Study

The purpose of this research was to assess how staff training leads to organizational effectiveness specifically on the case study organization (RRA).

Research Objectives

The overall aim of the research was to assess the role played by staff training in enhancing organizational effectiveness of Rwanda Revenue Authority.

The specific objectives include:

1. To determine the profile of respondents
2. To determine the level of training of RRA employees
3. To determine the level of organizational effectiveness of RRA
4. To establish if there is a significant relationship between staff training and organizational effectiveness.

Research Questions

The study was guided by the following research questions:

1. What is the profile of RRA employees?
2. What is the level of training of RRA employees
3. What is the level of organizational effectiveness of RRA?
4. Is there a significant relationship between staff training and organizational effectiveness?

Hypothesis

The study was guided by the following hypothesis:

Ho: There is no significant relationship between staff training and organizational effectiveness

Scope of the Study

Geographical Scope

The geographical scope of this study was Rwanda Revenue Authority Headquarters located in Kigali city, Kimihurura Sector.

Theoretical Scope

This study is based on the Human relations model theory that states that an organization exhibiting human resource development, productivity, goal attainment and efficiency is said to be effective (Quinn 1991) .

Content Scope

The different variables considered in the research were dependent and independent variables, which among others, include; Training, development and organizational effectiveness.

Time Scope

The study was carried out within a period of eight months, that is, February-September of 2011.

Significance of the Study

The study demonstrated the impact of staff training towards organizational effectiveness in the study area (RRA) and as such, it acts as a catalyst for other institutions and organizations to train their staff.

To the institution, the study highlights the importance of training and development of staff which stresses the need for further training in diverse fields which increases staff skills leading to efficiency and hence make RRA a more effective and professional institution.

Study findings will also help the institution to see how far it is achieving its objectives and the challenges identified will help to shape the plans of the institution to counter these challenges.

Recommendations that will be made at the end of the study, having identified the problems are also expected to benefit the institution. This is because the institution might find them relevant to fill the gaps that might exist in RRA in general.

The study delimitations will also pave the way for the completion of other related studies.

CHAPTER TWO

LITERATURE REVIEW

Concepts, Ideas, Opinions from Authors/Experts

Staff Training

While the term "staff" refers to the entire group of employees who work at a company or personnel who assist their superior in carrying out an assigned task, Staff training is a wide and diverse concept that has rich and modern literature.

The (United States Department of Agriculture, USDA 1998) defines staff training as that type of training directly related to the performance of official duties by the staff, to any training that improves individual and organizational performance and assists an agency in achieving its mission and performance goals. It is the acquisition of knowledge, skills and competencies as a result of the teaching of vocational or practical skills and knowledge that relate to specific useful competencies.

Facta Universitatis (2009) asserts that understanding the phenomenon of employee/staff training and development requires understanding of all the changes that take place as a result of learning. As the generator of new knowledge, employee training and development is placed within a broader strategic context of human resources management, i.e. global organizational management, as a planned staff education and development, both individual and group, with the goal to benefit both the organization and employees.

The ACCEL team (2009) differentiates staff training from staff development. They define staff training as the systematic development of the attitude, knowledge and skill pattern required by a person to perform a given task or job adequately and staff development as 'the growth of the individual in terms of ability, understanding and awareness' with an overall objective of: developing workers to undertake higher-grade tasks; providing the conventional training of new and young workers, raising efficiency and standards of performance, meeting legislative requirements and informing people (induction training, pre-retirement courses, etc.).

Thomas (1995) however asserts that, staff development focuses upon the activities that the organization employing the individual, or that the individual is part of, may partake in the future, and is almost impossible to evaluate.

Harrison (2005) however does not differentiate the two terms and as such says that staff training and development can be used interchangeably to mean a field concerned with organizational activity aimed at bettering the performance of individuals and groups in organizational settings. It has been known by several names, including employee development, human resource development and learning and development.

Forms of Training

The two most frequently used kinds of training are on-the-job training and Off-the-job training.

On-the-job Training

The business encyclopedia (2009) defines On-the-job training as a form of training that focuses on the acquisition of skills within the work environment generally under normal working conditions. Through on-the-job training, workers acquire both general skills that they can transfer from one job to another and specific skills that are unique to a particular job. On-the-job training typically includes verbal and written instruction, demonstration and observation, and hands-on practice and imitation. In addition, the on-the-job training process involves one employee—usually a supervisor or an experienced employee—passing knowledge and skills on to a new employee.

This type of training is subdivided into two forms namely; structured (planned) and unstructured (unplanned).

Unstructured is the most common kind and refers to loose on-the-job training programs that largely involve a novice employee working with an experienced employee, who serves as a guide or mentor in an observe-and-imitate training process. The new workers largely learn by trial and error with feedback and suggestions from experienced workers or supervisors.

In contrast, structured on-the-job training involves a program designed to teach new workers what they must know and do in order to complete their tasks successfully.

Orientations are for new employees. The first several days on the job are crucial in the success of new employees.

Job rotation involves moving an employee through a series of jobs so he or she can get a good feel for the tasks that are associated with different jobs. 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.

On-the-job Training Techniques

Maicibi (2007) identifies three modern on-the-job training techniques namely; counseling, coaching and mentoring. These three on-the-job training techniques impart and enhance skills which impact employee performance which subsequently increase the organization's competitive advantage. They are terms which are often used interchangeably in the management of human resources to mean the learning that takes place on the job other than formal training in a special location like a classroom or training center. Though they are used interchangeably, by some scholars, there are some technical differences in the way they are or should be used.

Coaching

Coaching is a one-on-one relationship between two people or groups which offers the less experienced group continued guidance and feedback on how well or not they are handling their tasks. It is a person-to-person training technique designed to develop individual skills, knowledge and attitudes. (Maicibi 2007).

Bolt (2002) defines coaching as a participative partnership designed to develop an individual to their full potential. It is a one-to-one process which typically

focuses on personal development and problem solving, whereby the coach and the individual agree on the issues involved and jointly consider solutions.

Most definitions of coaching emphasize on one important aspect which is employee development. This is further stressed by Bratton and Gold (2001) who define coaching as a management activity which aims to enhance the development of employees with a particular emphasis on the transfer of learning from formal training courses into workplace activity.

Mentoring

According to Mentorset (2008) Mentoring is a powerful personal development and empowerment tool. It is an effective way of helping people to progress in their careers and is becoming increasing popular as its potential is realized. It is a partnership between two people (mentor and mentee) normally working in a similar field or sharing similar experiences. It is a helpful relationship based upon mutual trust and respect.

A mentor is a guide who can help the mentee to find the right direction and who can help them to develop solutions to career issues. Mentors rely upon having had similar experiences to gain an empathy with the mentee and an understanding of their issues. Mentoring provides the mentee with an opportunity to think about career options and progress.

The United States Office of Personnel Management [USOPMP] (2008) says that mentoring is usually a formal or informal relationship between two people, a senior mentor (usually outside the protégé's chain of supervision) and a junior protégé. Mentoring has been identified as an important influence in professional development in both the public and private sector.

Lewis' (2000) definition of mentoring is that, it is a relationship and a set of processes where one person offers help, guidance, advice and support to facilitate the learning or development of another person.

Therefore, mentoring is a particular form of coaching used by seniors to groom junior employees. It is thus the process of using specially selected and trained individuals to provide guidance and advice which will help to develop the careers of Protégés allocated to them.

Counseling

The Human Resource Chronicle (2010) notes that, Employee counseling can be explained as providing help and support to the employees to face and sail through the difficult times in life. At many points of time in life or career people come across some problems either in their work or personal life when it starts influencing and affecting their performance and, increasing the stress levels of the individual. Counseling is guiding, consoling, advising and sharing and helping to resolve their problems whenever the need arises. Technically, Psychological Counseling, a form of counseling is used by the experts to analyze the work related performance and behavior of the employees to help them cope with it, resolve the conflicts and tribulations and re-enforce the desired results.

The implication of this definition is that counseling is part of the day-to-day interaction between a supervisor and an individual who works in his/her work area or between a human resource professional and line organization staff members. It is a way of responding and relating to people so that they become clearer about what is concerning them so that they are then able to help themselves by exploring their own thoughts, feelings and behavior and make their own decisions. In short, counseling is about helping people to help themselves.

Several authors have stressed the importance of these modern techniques of training for example; Saleemi (1997) remarks that the best place to train a new employee is on the job itself, because only on the job itself can the learner experience the conditions and requirements of the actual work situation. Cushway (1994) too agrees that the most effective learning is when the trainee has to find out for him/herself (learning by doing or do it yourself training).

The techniques above have differences and similarities as was summarized in the figure below by Visagie (2005).

Figure 1

Differences and Similarities between Coaching, Counseling and Mentoring
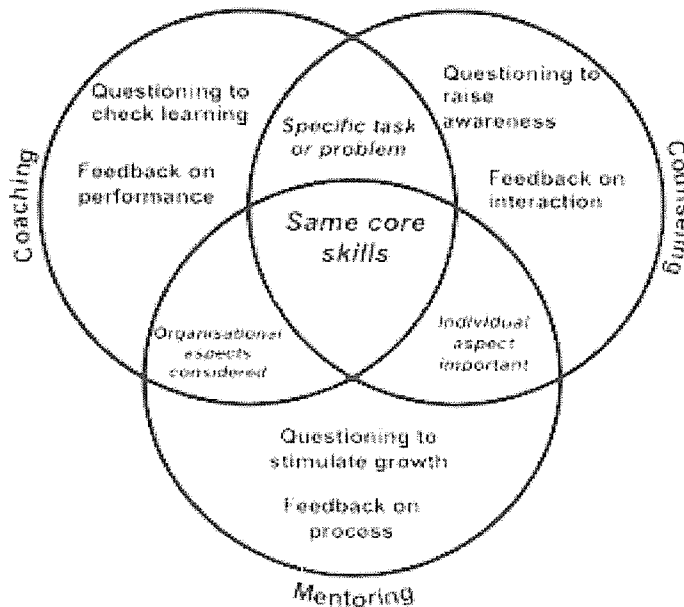
Source: Visagie (2005)

Off-the-job Training

The business dictionary (2000) defines this type of training as a form of employee training at a site away from the actual work environment. Off-the-job techniques include lectures, special study, films, television conferences or discussions, case studies, role playing, simulation, programmed instruction and laboratory training. Most of these techniques can be used by small businesses although, some may be too costly.

Lectures present training material verbally and are used when the goal is to present a great deal of material to many people. It is more cost effective to lecture to a group than to train people individually. Lecturing is one-way communication and as such may not be the most effective way to train.

Role playing and simulation are training techniques that attempt to bring realistic decision making situations to the trainee. Likely problems and alternative solutions are presented for discussion.

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. It can be costly and usually is offered by larger small businesses.

Staff Performance

According to Human Resources Workbench (2010), Staff performance is getting the right people to do the right things, at the right time. This involves a complex set of management practices that all combine to:

Get the right people, with the right mix of skill, knowledge, behavioral characteristics, motives, and values, to be able to perform the job to a high standard, develop systems and procedures that assist, not hinder, the employees ability to perform, create a workplace environment where people want to perform. This includes motivational as well as satisfying components, ensure that each staff member knows exactly what is expected of them and how their performance will be measured, progressively measure performance and provide timely and focused feedback that allows the staff member to improve their performance, manage difficulties that arise through a wide variety of causes and adequately assess and minimize the risk to the organization through staff not performing. It is a critical aspect of an organization's ability to meet its objectives, survive, and thrive.

Organization

Mondy, et al (1990) defined an organization as "two or more people working together in a coordinated manner to achieve group results".

Organization is further defined in Encyclopedia Britannica (1986) as an arrangement of individuals or groups into a coherent whole, with complex of function interrelationships and a system of overall administration.

According to Daft (1983) organizations "are social entities that are goal-directed, deliberately structured activity systems with an identifiable boundary".

Effectiveness

Fraiser (1994) defines effectiveness as a measure of the match between stated goals and their achievement. Various schools of thought such as Erlendsson (2002), UNESCO (2004) and Westphalen (1998) refer to effectiveness as the extent to which organization's objectives are met, an output of specific review/analysis that measure the achievement of a specific organizational goal and a training that meets its objectives as defined by its funding body.

Organizational Effectiveness

Organizational effectiveness was succinctly defined by Daft (1983) as "the degree to which an organization realizes its goals". However, Mondy et al (1990) defined it aptly as "the degree to which an organization produce the intended output" As Daft rightly argued. Organizations pursue multiple goals, and such goals must be achieved in the face of competition, limited resources, and disagreement among interest groups. Oguntimehin (2001) submitted that organizational effectiveness is the ability to produce desired results.

Overall, many scholars indicate that an organization is effective to the extent that it accomplishes its stated goals.

Staff Training and Organizational Effectiveness

Staff training has been identified by various scholars and anchors to be very crucial to an organization and its effectiveness. In the light of the above, organizations are encouraged to train and develop their staff to the fullest advantage in order to enhance their effectiveness. Various theories and schools of thought have emerged to support the connectedness of staff training and organizational effectiveness for example;

Jelena (2007) says that modern organizations should use their resources (money, time, energy, information, etc...) for permanent training and advancement of their employees. Organizations which are constantly creating new knowledge, extending it through the entire organization and implementing it quickly inside the new technologies, develop good products and excellent services. These activities determine the company as a learning organization with constant innovation being its

sole business. These are organizations which realize that learning and new knowledge are becoming the key of success, and that education is crucial for abundance and organizational effectiveness.

Olanian and Ojjo (2008) submitted that, Training can solve a variety of manpower problems which militate against optimum productivity in an organization. Included are operating problems having manpower components. These problems can emerge within any groups; line and staff, unskilled, skilled, paraprofessional, professional and lower, middle and upper management.

These problems, according to Kayode (2001), differ in natures and yet all have a common denominator. These problems include needs to: Increase productivity, improve the quality of work and raise morale, develop new skills, knowledge, understanding and attitudes, use correctly new tools, machines, processes, methods or modifications thereof, reduce waste, accidents, turnover, lateness, absenteeism, and other overhead costs, implement new or changed policies or regulations, fight obsolescence in skills, technologies, methods, products, markets, capital management etc, bring incumbents to that level of performance which meets (100 percent of the time) the standard of performance for the job, develop replacements, prepare people for advancement, improve manpower deployment and ensure continuity of leadership and ensure the survival and growth of the organization.

Measuring Organizational Effectiveness

Various authors point out different views and ambiguities as far as the measuring of organizational effectiveness is concerned. For example;

Campbell (1977) says that there are many ways of measuring organizational effectiveness such as productivity, profits, growth, turnover, stability and cohesion. Rational perspectives emphasize goal attainment and focus on output variables such as quality, productivity and efficiency.

Scott (2000) also says that there are three basic measures of organizational effectiveness namely, those based on outcomes, on processes and on structures. Outcomes focus on materials or objects on which the organization has

15

performed some operation, processes measure and assess effort rather than effect whereas structural indicators assess the capacity of the organization for effective performance.

These measurement criteria of organizational effectiveness are embedded in the theoretical model called the *Quinn model* or *Competing Values Framework* (CVF) (1983) which has encountered less criticism in the literature.

The Quinn/Competing Values Framework (CVF) Model

This model is based on past attempts to formalize organizational effectiveness criteria (Quinn & Rohrbaugh, 1983). This model has been used in a wide variety of organizational research studies, including organizational culture and strategy (Bluedorn & Lundgren, 1993), effectiveness of management information systems (McGraw,1993), organizational communications (Rogers & Hilderbrandt, 1993) and also in organizational transformation (Hooijberg & Petrock, 1993).

Initial work on the CVF came from attempts by managers and academic researchers to offer a robust construct to evaluate organizational effectiveness. Quinn and Rohrbaugh (1983) used multidimensional scaling and created a spatial model of organizational effectiveness with three subordinate value continua: *flexibility-control, internal-external,* and *means-end.* Later, Quinn (1988) demonstrated that only two of the subordinate continua, *control-flexibility* and *internal-external,* were sufficient to describe the organizational effectiveness construct and when combined, these could be visualized as a set of quadrants.

Figure 2

Competing Values Framework (CVF) Model for Organizational Effectiveness

```
                                    Flexibility
                                        ↑
  Human Relations Model                           Open Systems Model
  Means: Cohesion, morale              means: Flexibility, readiness
  Ends: Human Resource Development  Ends:  Growth,  resource  acquisition


  Internal                                         External
  ←─────────────────────────────────────────────────→
  Means: information management-
  Communication, goal setting
                                              Means: planning,
  Ends: Stability, Control         Ends: productivity, efficiency




                                        ↓
  Internal Process Model                          Rational Goal Model

                                      Control
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Source: (Quinn & Rohrbaugh, 1983)

Connotations of the CVF

Figure 1 above illustrates the CVF. The first value dimension is related to organizational focus, from an internal, micro emphasis on the well-being and development of people in the organization to an external, macro emphasis on the well-being and development of the organization itself.

The second value dimension is related to organizational structure, from an emphasis on stability to an emphasis on flexibility. Quinn and Rohrbaugh (1983) pointed out that these two sets of competing values are recognized dilemmas in the organizational literature. For instance, Denison and Mishra's (1995) case study illustrated that employee involvement activities can lapse into insularity and have a limited, or even negative impact on effectiveness, for the organization may

17

overemphasize the internal integration and neglect the adaptation to the external environment.

Labels for each one of these quadrants are: (1) human relations, (2) open systems, (3) rational goal and (4) internal process. According to Quinn, each of these quadrants constitutes a model in itself.

The "*Internal Process Model*" sees internal processes such as measurements, documentation and information management as methods to achieve stability, control and continuity.

This model is based on hierarchical arrangements that make up a professional bureaucracy. According to Quinn (1996), under the internal process model, the organizational climate is hierarchical and decisions are colored by existing rules, structures and traditions. Two management roles within the internal process model are the monitor role and the coordinator role. Examples of safety competencies related to the monitor role include monitoring employee safety performance, investigating injuries for prevention, and auditing and analyzing the safety effort. Under the coordinator role, competencies for safety managers include coordinating staff safety efforts, managing safety projects, and sharing and exchanging relevant information.

The "*Open Systems Model*" relates insight, innovation and adaptation as a path towards external recognition, support, acquisition and growth. It emphasizes the ability to survive in a competitive environment through adaptability, flexibility and responsiveness. In the open systems model, the manager is expected to be a creative innovator and an astute broker. Examples of competencies under the innovator role include maintaining flexibility and open-mindedness, thinking creatively, and shaping ideas into solutions. The broker role includes competencies such as representing ones' organization as a spokesperson, negotiating agreements, and networking by building a power base and an information base.

The "*Rational Goal Model*" seeks profit and productivity through direction and goals. The rational goal model emphasizes productivity and profit as the ultimate

criteria for organizational effectiveness. Two management roles that fit with the rational goal model are the producer role and the director role. Examples of management competencies under the rational goal model include working productively, effectively managing time, and accepting responsibility as part of the producer role. Examples of competencies within the director role include strategic planning and goal setting, maintaining and sharing a vision for safety, and delegating effectively. These competencies are deemed important for management in general as well as for safety management in particular.

Theoretical Perspective

The "*Human Relations Model*" emerged between 1926 and 1950 and emphasizes human resource development, commitment to the organization, participation, discussion, openness, cohesion and morale. A firm exhibiting these attributes has a team-oriented climate and is said to be effective. This model was influenced and represented by the writings of Dale Carnegie, and continued to develop after 1950 (Carnegie, 1981). The assumptions of the human relations model run counter to those of the rational goal and internal process models. The mentor and facilitator roles fit within the human relations model. Examples of competencies under the mentor role include motivating others to commitment in safety, actively listening and caring, and training and educating others in safety. This model is the guiding theory to this research.

The validity of these four quadrants or dimensions was also tested by Quinn and Spreitzer (1991). This model was validated a third time by using a Structural Equation Modeling (SEM) approach by (Kallaith, Bluedorn & Gillespie, 1999).

Related Studies

Zammuto & Krakower, (1991), in the findings of their study entitled "*Quantitative and qualitative studies of organizational culture* found out that the CVF and particularly the human relations model has been used in a wide range of organizational research including organizational culture, Leadership styles and

effectiveness, Organizational development (Quinn & McGrath, 1985), human resource development and quality of life.

Other areas of research using CVF include organizational life cycle (Quinn & Cameron, 1983), the effectiveness of information systems (Cooper & Quinn, 1993), employee involvement (McGraw, 1993), communications in the organization (Rogers & Hildebrandt, 1993) and organizational transformations (Hooijberg & Petrock, 1993). The model's reliability and validity is supported by multi-trait, multi-method analysis, multidimensional scaling (Quinn & Spreitzer, 1991) and most recently by structural equations modeling (Kallaith, Bluedorn & Gillespie, 1999).

Relevancy of the Human Relations Model

As already stated in the literature, various models of organizational effectiveness are complex to use and it is hard to identify the correlation between the current study and the focus of those models.

Contrary, the human relations model is in line with the current study. This is because its analysis covers most of the important aspects of organizational analysis, that is; human resource development, growth and resource acquisition, stability and control, productivity, performance and efficiency, coupled with the related studies mentioned above. Analysis of these aspects answers the research questions and is directly in line with the objectives of this study and is helpful in the formulation, administration and interpretation of the research instrument. It has therefore been chosen as the most appropriate model to use in this study.

CHAPTER THREE

METHODOLOGY

Research Design

This study employed correlation design. A correlation study describes in quantitative terms the degree to which variables are related. Correlation method involves collecting data in order to determine whether and to what degree a relationship exists between two or more variables (Martin, 2005).

Research Population

The target populations to which the researcher generalized the results were the employees of RRA in all departments of the institution in general. That is, 1000 staff and from this population, a sample was drawn. The study results were generalized to the target population since the two populations (target and sample) are similar.

Sample and Sampling Procedure

The sample from the target population was determined using Slovin's formula which is:

$$n = \frac{N}{1+NE^2}$$

Where:
n = sample size
N = population size
E = margin of error desired

In this case, N=1000

   E=0.05

$$n = \frac{1000}{1+ (1000)(0.05)^2}$$

n= 286

Due to the nature of the research topic, the researcher chose to use purposive or judgmental sampling procedure. This means selecting a sample on the

basis of the knowledge of the research problem to allow selection of typical persons for inclusion in the sample. In this case, the researcher chose half of the sample (143) to be staff from the customs department and the other (143) from the Domestic Taxes Department (DTD). This means that the sample has two clusters of Customs Department staff and DTD staff (respondents) each composed of 143 respondents respectively.

Research Instrument

Primary data source used was a questionnaire while Secondary data sources such as organizational records, books, journals, magazines, reports and the internet were used.

Validity and Reliability of the Instrument

Validity and reliability are data quality control measures that respectively show the appropriateness of the instruments used and measuring what it is intended to measure. In order to test the validity (appropriateness), it was done by computing the Content Validity Index (CVI) such that, if CVI is greater than 0.7, the instruments would be considered as valid (Martin, 2005).

CVI= Number of items declared valid/Total number of items

CVI = 29:33 = 0.87

Thus, our instrument may be considered as valid because CVI is greater than 0.7.

The test-retest technique was used to determine the reliability (accuracy). The researcher devised instruments to twenty respondents from both DTD and customs departments of RRA. These respondents are not included in the actual study. In this test- retest technique, the questionnaires is administered twice to the same subjects. Thus, because our results were consistent and essentially the same in both times, we can say that our instrument is reliable (Treece, 1973).

Furthermore, to test reliability (consistency) of the instruments yielding results, results were compared to previous works of other authors and generalizations were made basing on comparisons.

Data Gathering Procedure

Before the Administration of the Questionnaires

An introduction letter was obtained from the School of Post Graduate Studies and Research for the researcher to solicit approval to conduct the study from respective people of selected RRA respondents,

When approved, the researcher secured a list of the respondents from RRA staff and selected this list of respondents to arrive at the minimum sample size using Slovin's formula, selected research assistants who would assist in the data collection; brief and orient them in order to be consistent in administering the questionnaires.

During the Administration of the Questionnaires

The respondents were requested to answer completely and not to leave any part of the questionnaires unanswered, the researcher and assistants emphasized the retrieval of the questionnaires within five days from the date of distribution, on retrieval, all returned questionnaires were checked if all were answered.

After the Administration of the Questionnaires

The data gathered are collated, encoded into the computer and statistically treated using the Statistical Package for Social Sciences (SPSS).

Data Analysis

During data analysis, the data was mainly analyzed using descriptive statistics, SPSS, and correlation. The data was analyzed to obtain the frequency tables, percentages and presentations and the mean values were correlated to reach the meaningful interpretations.

Also data from each questionnaire was categorized and edited for accuracy and completeness of information. The information obtained was further

triangulated with information from secondary sources for meaningful interpretation and discussion.

In order to interpret the results of the findings, values and interpretation was utilised:

Mean Range	Response Mode	Interpretation
3.26-4.50	strongly agree	Very High
2.51-3.25	Agree	High
1.76-2.50	Disagree	Moderate
1.00-1.75	Strongly disagree	Low

Ethical Consideration

This is the moral justification of the research or investigation. The researcher solicited permission through a written request to the concerned officials of the selected respondents included in the study. The researcher hence obtained the clearance from the study institution (RRA) to carry out the research and it accompanied the questionnaire during field research. An acknowledgement of materials, and publications of various authors was done in citations.

On the other hand the respondents were explained about the rationale and the benefit of the study to the researcher and the institution as well. They were guaranteed in terms of confidentiality of the provided information.

Study Limitations

Limitations are potential sources of bias in the study. In this study, the following constituted the major limitations and problems encountered:

In view of the following threats to validity, the researcher claims an allowable 5% margin of error at 0.05 level of significance. Measures are also indicated in order to minimize if not to eradicate the threats to the validity of the findings of this study.

Extraneous variables: Those are beyond the researcher's control such as respondents' honesty, personal biases and uncontrolled setting of the study.

Testing: The use of research assistants can bring about inconsistency in the administration of the questionnaires in terms of time of administration, understanding of the items in the questionnaires and explanations given to the respondents. To minimize this threat, the research assistants were oriented and briefed on the procedures to be done in data collection.

24

Attrition/Mortality: Not all questionnaires maybe returned neither completely answered nor even retrieved back due to circumstances on the part of the respondents such as travels, sickness, hospitalization and refusal/withdrawal to participate. In anticipation to this, the researcher reserved more respondents by not exceeding the minimum sample size. The respondents are also reminded not to leave any item in the questionnaires unanswered and are closely followed up as to the date of retrieval.

The delays in data collection as most RRA officers work from the field (carrying out duties such as audits from taxpayers business premises other than in the offices) and others were fully engaged in office duties and serving a big number of queuing tax payers. This was minimized through seeking appointments with the officers who were covered by the research during their appropriate time.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF DATA

This chapter focuses on the presentation, interpretation and discussion of the field results. Results are presented in tables and in form of frequency counts and percentages. This was done with the use of Statistical Package for Social Sciences (SPSS).

The results and discussion reflect on the set objectives which were to:

1. To determine the profile of respondents
2. To determine the level of training of RRA employees
3. To determine the level of organizational effectiveness of RRA
4. To establish if there is a significant relationship between staff training and organizational effectiveness.

This chapter has a part to elaborate the responses in relation to the literature review followed by presentation, analysis and interpretation of responses related to research questions.

Profile of Respondents

Table 1 below presents data on the general profile of respondents. The table shows that the male respondents were slightly more than the female, thus forming the majority of the employee population in Rwanda Revenue Authority.

Table 1

Profile of Respondents

N=286

Category	Frequency	Percentage(%)
Gender Male	189	66.1
Female	97	33.9
Age Group Between 18-30	90	31.5
31-40	141	49.3
41-50	35	12.2
51+	0	0
Level of Education		
Certificate	33	11.5
Bach. Degree	200	70
Masters	53	18.5
PhD	0	0
Length of Service in RRA		4.2
0-2	12	
3-5	91	31.8
6-8	121	42.3
9+	62	
		21.7

Source: Primary Data 2011

In Table 1 above, of the respondents covered by the research, male employees were 189 (66.1%) while female employees constituted 97 (33.9) respectively and therefore, the male population constituted the majority of respondents.

The researcher needed to know the age distribution of respondents to help categorize the employees. Through the researcher distributed questionnaires to employees, the age of respondents were as below;

The research reveals that majority of respondents 141 (49.3 %) were in the 31-40 years age bracket, followed by 90 (31.5%) in the 18-30 years age bracket. The table also shows that 35 (12.2%) and 20 (7%) respondents were in the 41-50 and 51+ years age bracket respectively.

The researcher also found it necessary to determine the educational levels of the respondents (RRA Employees) as that is the main determinant of the kind of training that is most appropriate for especially those staff with low levels of education and fresh graduates. The level of both education and training determines

to some extent the level of staff performance on one hand and institutional performance in general.

Thus, from the above table, it can be observed that respondents hold a range of educational qualifications from High school certificates, Bachelors' Degrees and Masters' Degrees. Most of the employees constituting majority of the total respondents 200 (70%) have Bachelors' Degrees, followed by those with Masters' Degrees with 53 (18.5%) and 33 (11.5%) of the respondents are holders of high school certificates and none of the respondents have PhDs. The differences in qualifications determine the placement of staff on different posts in RRA. Placement is also done with respect to the grade at which the post is and the hierarchy of the administration. Senior management positions are occupied by those with higher levels of education, training and experience whereas most positions are held by junior officers with Bachelors' Degrees and followed by those with college certificates who serve as office messengers, cleaners and kitchen staff. This hierarchy of administration (in form of grades) creates room to carry out a SWOT staff analysis to ascertain training needs or promotion to those that merit it.

The study also sought to find out the years of service the respondents have rendered to the organization to enable us put their responses into proper perspective. Table 4.1 above represents the categories of years of service in RRA as indicated by the respondents. The study reveals that respondents who had worked between 0-2 years were 12 (4.2%), 3-5 years were 91 (31.8%), 6-8 years were 121 (42.3%) and 9 and above years were 62 (21.7%). Majority of respondents had served RRA between 3 and 8 years.

Level of Training of RRA Employees

The second objective of the research was to determine the level of training of RRA staff. This is shown in Table 2 below:

Table 2

Level of Training of RRA Employees

N=286

Items (Indicators)	Mean	Interpretation	Rank
On-the-Job Training			
I participate in every training offered in my department	4.12	Very high	1
Training is given adequate importance in RRA	3.25	High	2
I am satisfied with the degree of competency I receive from training to execute my duties	3.34	High	3
Training is often provided on regular basis	3.33	Very High	4
Human relations competencies are adequately developed in RRA through training in human skills	2.65	High	5
The norms and values of RRA are clearly explained to the new employees during training	2.51	High	6
There is a well-designed and widely shared training policy in RRA	4.01	Very high	7
Average Mean	**3.09**	**Very High**	
Off-the-job Training			
RRA carries out trainings for its staff on sites outside the job	3.31	High	8
The training skills obtained are relevant and can be used elsewhere	3.93	Very high	9
Induction training provides an excellent opportunity for newcomers to learn comprehensively	3.01	Very high	10
The employees are helped to acquire technical knowledge and skills through public lectures	2.66	High	11
There is adequate emphasis on developing managerial capabilities of the managerial staff	2.50	Moderate	12
Employees are sponsored for training programmes on the basis of carefully identified developmental needs	2.50	Moderate	13
The employees find training very useful in RRA	3.20	High	14
Average Mean	**3.76**	**Very High**	
Overall Mean	**3.43**	**Very High**	

Source: Primary Data 2011

Table 2 above generally shows the level of training of RRA staff both on the job and off-the-job training. Majority of respondents strongly agree that they have participated in every training offered in their respective departments (Mean=4.12). This is emphasized by their satisfaction with the degree of competency that they receive from training (Mean=3.34).

As a matter of fact, RRA has put staff training at the forefront of many development priorities and this was emphasized by the majority of respondents (Mean=3.33) who strongly agree that they have been regularly trained and sponsored by the institution in various training programs (Mean=2.50).

Furthermore, there is a training policy fully functional and well shared, and as respondents strongly agree (Mean=4.01) it provides an excellent opportunity for newcomers to learn comprehensively about RRA (Mean=3.01) which inculcates among the staff the norms and values of RRA which are clearly explained to the new employees during training (Mean=2.51).

Training also provides technical knowledge to staff (Mean=2.66) and majority of respondents agree that it helps to raise the managerial capabilities (Mean=2.50) and the respondents find this training very useful (Mean=3.20)

Finally, the level of both on-the-job and off-the-job training is very high among RRA employees **(Overall Mean=3.43)** as was supported by all the indicators above. Therefore, the performance and effectiveness of RRA as an institution is highly dependent on the level of training of its staff. This was found out by previous research such as;

Lucas et al. (2008) who found out that staff training is a work activity that can make a very significant contribution to the overall performance, profitability and effectiveness of the organization. It is emphasized that, if employees, through training perform their duties effectively, they obviously make meaningful and sound contribution to the realization of organizational goals and overall effectiveness.

Level of Organizational Effectiveness of RRA

This part shows the level of organizational effectiveness of RRA. Analysis is based on indicators such as: outcomes, mission, adaptability, goals achievement and secondary data from RRA reports.

Table 3

Level of Organizational Effectiveness of RRA

(n=286)

Items (Indicators)	Mean	Interpretation	Rank
Outcomes-oriented indicators			
The organization recognizes the importance of incremental achievement	4.11	Very high	1
Procedures are in place to measure program and organizational outcomes.	3.25	High	2
The organization reviews the quality of services to generate improvements that will benefit clients	4.32	Very high	3
A strategic plan guides the organization	3.98	Very High	4
The organization evaluates outcomes in ways that are innovative and useful to guide decision-making by program leadership and funders	3.11	High	5
The organization documents the connections between the mission and outcomes	3.33	Very high	6
Average Mean	**3.43**	**Very High**	
Mission-oriented indicators			
The organization uses the mission statement as a criterion for determining success.	4.00	Very high	7
Mission and vision statements are communicated throughout the organization and prominently displayed	3.35	Very high	8
Actions and programs of the organization reflect the mission and vision statements.	3.22	High	9
Procedures are in place for the review of the mission statements at appropriate intervals.	3.34	Very High	10
The organization can demonstrate that it reviews its mission and vision statements at regular intervals and makes necessary adaptations that support its strategic plan	3.21	High	11
The organization can document how the strategic and/or business plans are aligned with the mission	3.00	High	12
The organization is able to cite examples of cases in which decisions at all levels of the organization were guided by the mission and values of the organization	3.12	High	13
A dynamic and engaged Board clearly understands governance and carries out its responsibility to the organization	3.66	Very high	14
Average Mean	**3.39**	**Very High**	
Adaptability-oriented indicators			
The organization analyzes whether and how the changing environment can work to its advantage	3.91	Very high	15
Continuous innovation and learning prevail	3.61	Very high	16

throughout the organization			
Programs are reviewed on a regular basis to ensure that the current needs of customers are met	4.11	Very high	17
The organization plans for the future for its competitive advantage	3.05	High	18
Average Mean	**3.53**	**Very high**	
Overall Mean	**3.42**	**Very High**	

Source: Primary data

Organizational effectiveness was evaluated on the basis of the major indicators of organizational effectiveness which are: outcomes, mission and adaptability. This is summarized in table 3 above.

The findings in Table 3 above reveal that on the outcomes part, respondents strongly agree that RRA recognizes the importance of incremental goals achievement (Mean=4.11) which is very high. This is done in form of constantly increasing the targets annually. Respondents also strongly agree that there are procedures to measure the organizational outcomes (Mean=3.25) and they also agree that the organization reviews the quality of services to generate improvements that benefit clients (Mean=4.32). The respondents also strongly agree that RRA is guided by a strategic plan (Mean=3.98) and that the organization evaluates outcomes in ways that are innovative and useful to guide decision-making by program leadership and funders (Mean=3.11)

On the part of the mission-oriented indicators, majority of respondents strongly agree that the organization uses the mission statement as a criterion for determining success (Mean=4.00), they also strongly agree that the mission and vision of the RRA are communicated throughout the organization and prominently displayed (Mean=3.35), actions and programs of RRA also reflect the mission and vision statements (Mean=3.22). there are also procedures in place for the review of the mission statements (Mean=3.34). Decision-making is also guided by the mission and values of RRA at all levels (Mean=3.12) and there is a dynamic board that clearly understands the governance and carries out its responsibilities (Mean=3.66).

On the other hand, the adaptability-oriented indicators show that the respondents strongly agree that the organization analyzes whether and how the changing environment can work to its advantage (Mean=3.91) and that there is a continuous innovation and learning throughout the organization (Mean=3.61) and that programs

are reviewed on regular basis to ensure that the current needs of customers are met (Mean=4.11) and there is competitiveness in planning for the future (Mean=3.05). Therefore, based on the findings of the study in the above table, the level of organizational effectiveness in RRA is very high (Average Mean=3.53)

Correlation analysis

Correlation analysis measures the degree of relationship between two or more variables. Correlation analysis was done to determine the relationship between the independent and dependent variables that is; staff training and organizational effectiveness. Below are the results of the Pearson correlation coefficients;

Table 4

Results of the Pearson Correlation Matrix

Variables correlated	r- value	Significant	Interpretation of Correlation	Decision on Ho
Organizational effectiveness vs. on-the-job training	0.768	0.000	Significant correlation	Rejected
Organizational effectiveness vs. off-the job training	0.871	0.000	Significant correlation	Rejected
Organizational effectiveness vs. coaching	0.758	0.000	Significant correlation	Rejected
Organizational effectiveness Vs. mentoring	0.767	0.000	Significant correlation	Rejected

**. Correlation is significant at the 0.01 level

Source: Primary data

The coefficient of correlation shows the degree of association or correlation between two variables. The theoretical value of correlation lies between -1 and +1. When it is closer to 1, the correlation between variables is strongly positive, when it is near to zero, there is no correlation between variables, and when it is closer to -1 the correlation is strongly negative.

Therefore, our results show that the Pearson correlation coefficient is equal to 0.768 for correlation between organizational effectiveness and on-the-job training, the correlation between organizational effectiveness and off-the-job training=0.871,

while the correlation between organizational effectiveness and coaching=0.758 and that of organizational effectiveness to mentoring=0.767.

Thus, based on those results, we conclude that, the dependent and independent variables i.e. (Staff training and Organizational effectiveness) are strongly and positively correlated to each other because r-values are all positive and near to 1, and therefore, we reject the null hypothesis which states that 'There is no significant relationship between staff training and organizational effectiveness'. This means that there is a significant relationship between these variables.

CHAPTER FIVE

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

The purpose of this research was to assess how staff training leads to organizational effectiveness of RRA. In this chapter, the findings, summary, conclusions and recommendations are made and are presented below.

FINDINGS

Profile of the Respondents

The first objective of the research was to examine the profile of the respondents. The findings revealed that; of the respondents covered by the research, male employees were 189 (66.1%) while female employees constituted 97 (33.9%) respectively and therefore, the male population constituted the majority of respondents.

The age of the study population fell in the following age brackets: 141 (49.3 %) were in the 31-40 years age bracket, followed by 90 (31.5%) in the 18-30 years age bracket. The findings also show that 35 (12.2%) and 20 (7%) respondents were in the 41-50 and 51+ years age bracket respectively. Therefore, majority of RRA employees are in the 18-40 age brackets.

The study also reveals that most of the employees constituting majority of the total respondents 200 (70%) have Bachelors' Degrees, followed by those with Masters' Degrees with 53 (18.5%) and 33 (11.5%) of the respondents are holders of high school certificates and none of the respondents have PhDs.

The study also reveals that respondents who had worked between 0-2 years were 12 (4.2%), 3-5 years were 91 (31.8%), 6-8 years were 121 (42.3%) and 9 and above years were 62 (21.7%). Majority of respondents had served RRA between 3 and 8 years.

Level of Training of RRA Employees

The study revealed that the level of training (both on-the-job and off-the-job) is very high among RRA employees **(Average Mean=3.76)** in Table 2 as was supported by all the indicators. Therefore, the performance and effectiveness of RRA as an institution is highly dependent on the level of training of its staff. This was found out by previous research such as;

Lucas et al. (2008) who found out that staff training is a work activity that can make a very significant contribution to the overall performance, profitability and effectiveness of the organization. It is emphasized that, if employees, through training perform their duties effectively, they obviously make meaningful and sound contribution to the realization of organizational goals and overall effectiveness.

Level of Organizational Effectiveness of RRA

Primary data analysis here shows that the level of organizational effectiveness of RRA. It was measured using the basic indicators which are: outcomes-oriented, mission-oriented and adaptability-oriented indicators. Primary data in table 3 shows that organizational effectiveness of RRA is very high (**Average Mean=3.53**).

Significant Relationship between Staff Training and Organizational Effectiveness

The study findings reveal that, the dependent and independent variables i.e. (Staff training and Organizational effectiveness) are strongly and positively correlated to each other because r-values are all positive and near to 1 (Table 4). Organizational effectiveness was correlated to: on-the-job training, off-the-job training, coaching and mentoring and the r-values were: 0.768, 0.871, 0.758 and 0.767 respectively.

Based on these results, we rejected the null hypothesis which states that 'There is no significant relationship between staff training and organizational effectiveness'. This means that there is a significant relationship between these variables.

These findings coincide with those of Adeniyi (1995) who asserted that staff training is a work activity that can make a very significant contribution to the increased performance and overall effectiveness and profitability of an organization.

Lucas et al. (2008) also found out that, staff training and development is a work activity that can make a very significant contribution to the overall performance, profitability and effectiveness of the organization. It is emphasized that, if employees, through training perform their duties effectively, they obviously make meaningful and sound contribution to the realization of organizational goals and overall performance and effectiveness.

Conclusions

The study sought to determine the relationship between staff training and organizational effectiveness. Therefore, based on the findings from this study, the researcher made the following conclusions:

Training of staff in RRA is an essential ingredient not only for improving the skills of employees, but enhancing the overall performance and effectiveness of the institution. Therefore, findings of the study reveal that the level of training is very high among RRA employees, there is a very high level of organizational effectiveness and there's a significant and positive correlation between the two variables (Staff training and organizational effectiveness). These findings provided enough evidence to reject the null hypothesis that stated that there is no significant relationship between staff training and organizational effectiveness. Therefore, our hypothesis was rejected because the respondents shared the same view which was supported by other previous researches in the same domain as well.

Recommendations

With respect to the findings of the study, the following recommendations are made;

Training and re-training: For RRA to register more success, training and re-training of all staff in form of workshops, conferences and seminars should be vigorously pursued and made compulsory for all staff. Training courses should be diversified and have a wide coverage as may be deemed necessary by the tax administration.

Employee retention: This study also revealed that, no respondent was a PhD holder. This is because RRA has a policy of recruiting young, energetic, ambitious and fresh Bachelors and Masters degree graduates (who constitute majority of the respondents in this study) and upon gaining experience, they resign to go for higher paying jobs elsewhere and the institution loses potential and experienced employees. Therefore, employee retention strategies should be strengthened.

Formulation of an employee career development program: Management of RRA should formulate a development program that is tailored specifically to employees' career training needs for example, if the employee's weakness is public speaking, the management team can address this issue through courses or workplace workshops to help you develop and grow in the career field.

Goal setting: RRA should decentralize its goals and make them individually owned by each employee. In order to progress and grow, employees must have something to work and strive for. Employees should be allowed to manage their own goals based on the general needs of the organization. This has a significant impact on organizational citizenship behavior, employee development, retention and the general performance of the institution.

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APPENDENCES

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**KAMPALA
INTERNATIONAL
UNIVERSITY**

**OFFICE OF THE COORDINATOR, BUSINESS AND MANAGEMENT
SCHOOL OF POSTGRADUATE STUDIES AND RESEARCH (SPGSR)**

January 27, 2011

Dear Sir/Madam,

**RE: REQUEST FOR MUTABAZI RONALD MBA/20061/82/DF
TO CONDUCT RESEARCH IN YOUR ORGANIZATION**

The above mentioned is a bonafide student of Kampala International University pursuing a Masters of Business Administration (Management).
He is currently conducting a field research of which the title is " **Role of Safftaff Training and development on Organizational Effectiveness of Rwanda Revenue Authority"** as part of his research work; he has to collect relevant information through questionnaires, interviews and other relevant reading materials.

Your organization has been identified as a valuable source of information pertaining to his research project. The purpose of this letter is to request you to avail him with the pertinent information she may need.

Any information shared with him your organization. Rest assured the data you provide shall be treated with utmost confidentiality.

Any assistance rendered to him will be highly appreciated.

Yours truly,

Mr. Malinga Ramadhan
**Coordinator
Business and Management (SPGSR)**

RWANDA REVENUE AUTHORITY

OFFICE RWANDAIS DES RECETTES

TAXES FOR GROWTH AND DEVELOPMENT

Our Ref: 032/RRA/TPs/11

22/02/2011

Your Ref:

MUTABAZI Ronald
Kampala International University
School of Postgraduate Studies and Research
PO.BOX. 20000 Kampala-Uganda

RE: **Project research**

We are pleased to inform you that you have been given the opportunity to carry out your project research on «Staff Training, Development and Organizational Effectiveness of Rwanda Revenue Authority» in Human Resource & Administration Department & Planning & Research Department from 01st March 2011 to 31st March 2011.

Best regards.

NKUSI MUKUBU Gerard
Director for Taxpayer Services

CPI:

 - **Director of Human Resource & Administration Department**

 - **Director of Planning & Research Department**

APPENDIX 3: RESEARCH INSTRUMENT

KAMPALA INTERNATIONAL UNIVERSITY

SCHOOL OF POST GRADUATE STUDIES AND RESEARCH

Dear respondent,

I am an MBA (Management) student at Kampala International University in my final year. I am currently carrying out a study entitled *"Staff training and organizational effectiveness of Rwanda Revenue Authority".* You have been chosen as a respondent because the information you provide is very vital for this study and will solely be used for research purposes and will be treated with utmost confidentiality.

PART I: General Information (Profile of Respondents)
Direction: Please tick in the blanks with the right response to the question

1. Gender

Male	
Female	

2. Age group (Years)

18-30	31-40	41-50	51+

3. Level of education attained

Certificate	Ordinary Diploma	Bachelors Degree	Masters Degree	Others

4. Length of service in RRA (Years)

0-2	3-5	6-8	9+

Please indicate your level of agreement with the following statements about staff training by circling the most appropriate option on the right hand side of the questions.

KEY/Research mode	Interpretation
Strongly Agree (4)	(I agree without any doubt)
Agree (3)	(I agree with some doubt)
Disagree (2)	(I disagree with some doubt)
Strongly Agree (1)	(I disagree without any doubt)

STAFF TRAINING					
Level of training of RRA employees					
On-the-job Training					
1	I participate in every training offered in my department	1	2	3	4
2	Training is given adequate importance in RRA	1	2	3	4
3	I am satisfied with the degree of competency I receive from training to execute my duties	1	2	3	4
4	Training is often provided on regular basis	1	2	3	4
5	Human relations competencies are adequately developed in RRA through training in human skills	1	2	3	4
6	There is a well-designed and widely shared training policy in RRA	1	2	3	4
	Off-the-job Training				
7	RRA carries out trainings for its staff on sites outside the job	1	2	3	4
8	The training skills obtained are relevant and can be used elsewhere	1	2	3	4
9	Induction training provides an excellent opportunity for newcomers to learn comprehensively about RRA	1	2	3	4
10	The norms and values of RRA are clearly explained to the new employees during training	1	2	3	4
11	The employees are helped to acquire technical knowledge and skills through training	1	2	3	4
12	There is adequate emphasis on developing managerial capabilities	1	2	3	4

	of the managerial staff through training				
13	Employees are sponsored for training programmes on the basis of carefully identified developmental needs	1	2	3	4
14	The employees find induction training very useful in RRA	1	2	3	4

ORGANIZATIONAL EFFECTIVENESS OF RRA

Outcomes-oriented indicators

14	The organization recognizes the importance of incremental achievement	1	2	3	4
15	Procedures are in place to measure program and organizational outcomes.	1	2	3	4
16	The organization reviews the quality of services to generate improvements that will benefit clients	1	2	3	4
17	A strategic plan guides the organization	1	2	3	4
18	The organization evaluates outcomes in ways that are innovative and useful to guide decision-making by program leadership and funders				

Mission-related indicators

18	The organization uses the mission statement as a criterion for determining success.	1	2	3	4
19	Mission and vision statements are communicated throughout the organization and prominently displayed	1	2	3	4
20	Actions and programs of the organization reflect the mission and vision statements.	1	2	3	4
21	Procedures are in place for the review of the mission statements at appropriate intervals.	1	2	3	4
22	The organization can demonstrate that it reviews its mission and vision statements at regular intervals and makes necessary adaptations that support its strategic plan	1	2	3	4
23	The organization can document how the strategic and/or business plans are aligned with the mission	1	2	3	4
24	The organization is able to cite examples of cases in which decisions at all levels of the organization were guided by the mission and values of the organization	1	2	3	4
25	A dynamic and engaged Board clearly understands governance and carries out its responsibility to the organization	1	2	3	4

Adaptability-related indicators

26	The organization analyzes whether and how the changing environment can work to its advantage	1	2	3	4
27	Continuous innovation and learning prevail throughout the organization	1	2	3	4
28	Programs are reviewed on a regular basis to ensure that the current needs of customers are met	1	2	3	4
29	The organization plans for the future for its competitive advantage	1	2	3	4

Thank you for your time.

APPENDIX 5: RESEARCHER'S
CURRICULUM VITAE

Personal profile

Full name   : Ronald MUTABAZI

Date of birth : 15/09/1980

Place of birth : Kampala (Uganda)

Nationality   : Rwandan

Marital status : Single

Sex   : Male

Address   : Remera, Kigali-Rwanda

Tel. number   : +250-788358190

E-mail   : ronald.mutabazi@rra.gov.rw or,

ronald.mutabazi@gmail.com

Educational background

2009-2011 Master of Business Administration (MBA) Kampala International University

2002-2006 Bachelor's Degree in Economics; National University of Rwanda.

1999-2001 "A" Level certificate of Education, Rwanda International Academy.

1996-1999 "O" Level certificate of Education, Rwanda International Academy.

1987-1993 Primary leaving certificate, St Kizito Primary School (Uganda).

Work experience

Two years working experience as a *Tax officer* in RRA and two years working as the *Outstations Liaison Officer* in the Commissioner General's office (Rwanda Revenue Authority 2007-2011 and Currently working there)

Carried out research on the role of international NGOs in rural development, focusing on one of these NGOs in Rwanda (Send a cow Rwanda) 2005-2006

Industrial Training carried out at Send a cow Rwanda.

Skills and competencies

Skills in teamwork for the achievement of a common goal

Leadership and management skills

Preparation and presentation of reports

Knowledge in computer software such as Microsoft word, Excel, power point and excellent writing skills, in addition to research skills especially on the internet

Energetic, self-starter and motivational team player,

Enthusiastic, with a positive attitude in the workplace, hard worker, eager to learn, and a quick learner

Communication skills, ability to express clearly and accurately, both in writing and in speaking, listening, learning, and following instructions,

Loyal and committed to working in openness and transparency,

Very ambitious, dedicated to work and customer-care and excellence,

Flexible and strong-results-oriented

Training Workshops

Training on Monitoring and Evaluation (M&E) carried out in September 2010 by AFRICA POPULATION CONSULT (APC)

Training on Project Planning and Management carried out in September 2010 by DATA CAPITAL INTERNATIONAL

Induction Training carried out from August-mid October 2007 in Rwanda Revenue Authority Training Institute.

Hobbies

Reading

Watching and playing football

Visiting touristic places (adventure)

Making friends