

# **EFFECTS OF EMPLOYEE APPRAISAL ON ORGANISATIONAL PERFORMANCE: A CASE OF KENYA REVENUE AUTHORITY HEADQUARTER**

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## **ABSTRACT**

Performance appraisal plays a significant role in efficient utilization of human resources within an organization. It is mainly performed to measure how well employees have executed their duties as measured against the key performance indicators. The survey aimed to determine the effects of employee appraisal on organisational the case of the Kenya Revenue Authority. This was achieved through determining the effect of planning and target setting, on organizational performance at the KRA. The survey was grounded on Goal Setting Theory. The study used a descriptive design because of its ability to provide detailed information that helps build a profile on a subject of interest to a scholar. The design allowed the study to summarize the influence of employee appraisal and performance at KRA. The study targeted a total of 447 employees at KRA from whom a sample size of 103 Participants were selected through simple random technique. The survey

gathered primary and secondary data. Secondary data was gathered from the audit reports and performance statements of KRA for the last five years. A questionnaire was used to collect primary data. Descriptive statistics including the mean and standard deviation were used for the analysis of quantitative data. Inferential statistics were done with the help of F and T tests. Correlation and multiple regression analysis were done to test the relationship that the variables have with each other and the strength of the association. For qualitative data, the study utilized content analysis. Charts and tables were utilized to display analyzed data. The findings reveal a positive connection between planning and target setting on performance of KRA.

**Key Words:** Planning and Target Setting on Organizational Performance

## **INTRODUCTION**

Organizations are normally set up to achieve certain goals through their operations. This is expressed in form of organizational objectives and targets which are meant to drive day to day operations. Organizations have used performance appraisals as a tool to advance their competitiveness through creation of a competitive edge in a highly competitive business environment. Babagana, Mat and Ibrahim (2019) noted that organizations in Europe had applied performance appraisals on their workers to assess the performance of their workers to better understand their capabilities, skills gaps and coming up with training programs. This has helped many organizations align their employee development and empowerment programs towards

attainment of organizational objectives (Balaraman, Gebre, Berhe & Priya, 2018). They use this appraisal to manage the performance of their organizations.

Performance appraisals have been implemented in many organizations to help evaluate the task execution among staff towards the realization of organizational objectives. It is common practice to find management teams evaluating the way employees perform their tasks by comparing them to targets so as to establish variations (Makokha, Namusonge, Kanali and Chepkorir, 2017). It is significant that organizations appraise their staff to assess how they are fairing on at their places of work, identify challenges, ways of reducing the effects of identified challenges for better performance. Firms need to find ways of exploiting resources at their disposal to achieving a position that may not be easily rivaled by the competition. Unique human resource has been identified as one of the key sources of unrivalled competitive position if they possess unique skills, experience and expertise.

As noted by Ushakov (2021), well organized and implemented appraisals among staff have the potential of enhancing the speed and the quality with which decisions are made. The information availed on appraisal can be helpful in planning and execution of promotions, career choices and effecting transfers and secondment. It helps management understand where they need to put more efforts for improved performance results. The results from appraisals can help align management and other staff's expectation for improved performance results (Mwangi and Njuguna, 2019). Management can use appraisal processes to motivate employees in execution of duties that help attain preset objectives. Outcomes of performance appraisals could help in directing organizational activities like issuance or distribution of bonuses, career advancement and promotions. They help management is coming up with targets for the next period in a way that can easily be understood and managed by staff. Through target setting, organizations are able to focus their production process to ensure that objectives are met. This ensures that targets for all employees are laid out early and followed periodically to ensure that any deviations are dealt with in time. This help in ensuring that employee jobs and key performance indicators are aligned with expectations of the organization.

In Kenya, Monari and Wanjau (2022) noted that firms' use of performance appraisal practices was dependent on support of the management, the capacities of the employees and sufficiency of financial resources. But the firms that seek to grow faster through employee performance have adopted the use of performance appraisal that will help in gaining mutual goals between the employee and the organization. Improved employee performance is associated with objective and rigorous selection process, trainings and knowledge sharing, good communication and constant interaction between employees and management. Makokha, Namusonge, Kanali and Chepkorir (2017) argue that an effective employee performance appraisal system is important for work performance by setting standards for firm success or failure rate. Covering public universities in

Nakuru County, Kenya, the research shared that performance appraisal should have a section on job related factors such as raining and development, promotion and tasks in organisation.

On planning and target setting, involves the process of laying down the expectations of the organization, making the employee understand the vision and expected outcomes from the person. The planned targets and expected outcomes are included in the key performance indicator and will be used to rate the performance. Aranda, Arellano and Davila (2017) noted that having well formulated goals helps in pushing the employee to deliver in each and every aspect of the assigned work tasks. The performance appraisal tool is normally designed to be purposeful in directing the handling of future employee performance towards delivering on organizational objectives.

The establishment of the Kenya Revenue Authority (KRA) was by an ACT of parliament in 1995. It was established as a government agency to collect revenues on behalf of the national government. The KRA ensures stable tax revenue collection on the basis of the legal and regulations in place. The agency plays a critical advisory role on matters dealing with the country's taxation in the various economic systems (KRA Report of 2017). Every year, the agency ensures that all taxpayers within the country are tax compliant by submitting their returns before the end of each government financial year.

The structure of the agency is such that it is led by a commissioner general who is in charge of all operations and supported by all department heads and regional office heads in achieving the agency's mandate. Over the years the agency has been upgrading its systems to ensure effective cargo monitoring, improving collection of Value Added Tax (VAT), merging the different regional offices and departments and creation of support centers to handle any issues that arise from I-tax. The performance of the agency has improved immensely but they have still been unable to meet targets in revenue collection in some financial years and its automation process is not fully done with some aspects still remaining manual and this affects the overall performance of the agency.

### **Statement of the Problem**

Organizational performance measures how well the strategies formulated by an organization have been implemented in achievement of preset targets. Kenya Revenue Authority has been missing revenue collection targets for a long time except the half – year ending December 2021 where it surpassed its target. Employees play a key role in achievement of organizational targets. This is why many organizations evaluate how well each employee has utilized the opportunities given to achieve targets.

Several studies have concentrated on the nexus between appraisal of staff and the way they execute their duties. Yitzhaky and Bahli (2021) research was on target setting and performance of firms. It was noted that the issue of missing on targets is a common challenge that organizations face and

thus the need and value of target setting. Weintraub, Cassell and DePatie (2021) conducted a research on SMART goal setting format for purposes of decreasing stresses and increasing engagement and work performance. The study created contextual gaps since it was done in America and also created methodological gaps by conducting an exploratory study with control group. Cheron (2017) examined the extent that training, mentoring, participation and delegation of duties influenced performance. The findings indicated that performance was measured using aspects such like productivity cost, innovation and task completion level. Ndungu (2017) did a survey on rewards and recognition and effect on workers' performance at Kenyatta University. The University staff had low satisfaction with the tasks given, promotional opportunities and advancement in careers.

Through KRA, the Kenyan government has recently launched a number of initiatives to increase tax compliance. This includes, among other things, the process of reform and modernization, taxpayer recognition programs and education, improved communication, and taxpayer participation in the taxing process. Adopting new technologies has also advanced significantly. The amount of taxes collected by KRA as a result has greatly increased (KRA, 2016). According to the Kenya Revenue Authority (KRA), January 2023 was the third-best performing month so far in the fiscal year 2022–2023 with tax income of KES 152.14 billion. According to a gazette notification, the total tax revenue collected in the first six months of the fiscal year 2022–2023 was KES 1.1 trillion, or 53.3% of the KES 2 trillion objective. The results are linked to ongoing changes in tax law and revenue management.

Though several studies have been done on employee appraisal and organizational performance, the scope of coverage and variables considered are different from those of the existing survey. This survey considered aspects of performance appraisal as planning and target setting, performance monitoring and feedback, employee development and reward and compensation adjustment. Additionally, the context in which the studies were conducted is different from that of KRA hence the need to undertake the current study. This survey assessed the effects of employee appraisal on organizational performance using a case of Kenya Revenue Authority. The elements of employee appraisal covered include cover planning and target setting, performance monitoring and feedback, employee development and reward and compensation adjustment.

## **Research Objectives**

To explore the effect of planning and target setting on organizational performance at the KRA.

## **LITERATURE REVIEW**

### **Planning and Target Setting and Organizational Performance**

Yitzhaky and Bahli (2021) research was on target setting and performance of firms. The researchers noted that the issue of missing on targets is a common challenge that organizations face and thus the need and value of target setting. Target setting involves allocation of resource, division of labour, budgeting and planning for individual, group and organizational work plan and work to improve performance achievement. The study's primary focus was a literature review on the connection between firm performance and target setting. In particular, the review considered the straightforwardness of the objectives and length of the executives experience. From analysis of the data obtained from the reviewed literature, it was found that targeted setting worked to improve performance outcomes of organizations. The study created methodological gaps by use of secondary data by reviewing past literature on the subject and it is the literature review sources is undisclosed.

Donkor, Donkor and Kwarteng (2018) the review research was on essential preparation and execution of SMEs in Ghana and the dynamisms of market. The review pointed toward looking at market dynamism and key anticipating execution of little and medium scale ventures SMEs in Ghana. The researcher purposely selected 200 SMEs in the service sector and collected data from them. The information gathered was quantitative in nature and where various relapse examination was performed to test the speculation. The results demonstrated that Ghana's SME performance improved as a result of consistent use and adoption of strategic planning methodologies. Other results indicated that market dynamism had affected performance outcomes to a great extent but insignificant. The study recommends the use of mixed method data techniques. The study created contextual gaps since it was done in SMEs and its background setting is in Ghana.

Weintraub, Cassell and DePatie (2021) conducted a research on SMART goal setting format for purposes of decreasing stresses and increasing engagement and work performance. The review point was to look for method for getting positive work results with regards to execution, commitment, and diminished burnout. The assumption that people are passive agents who only experience work flow when good working conditions are present led to a lack of research on work flow. As a result, the study tested a nude SMART goal-setting intervention with the goals of improving work outcomes and improving work flow. The study was based on 65 American M-Turk workers who have full-time work engagement and assessment was done on 5-day experimental experiences. The results showed setting goals resulted in well-coordinated workflows thus reduced the level of stress among staff on a daily basis. Additionally, it increased staff engagement, resulting in improved performance compared to the control group. The exploratory experience analysis revealed that while those in the goal-setting conditions had a steady and regular workflow, those in the control group's work flow slowed down later in the week.

Further findings indicate that daily flow was significantly predicted by mastery goals, resource acquisition goals, and understanding goals. The study created contextual gaps since it was done in America and also created methodological gaps by conducting an exploratory study with control group. Conceptualization of performance is also different since it used elements of decreased stress and increased engagement

## **Theoretical Review**

### **Goal Setting Theory**

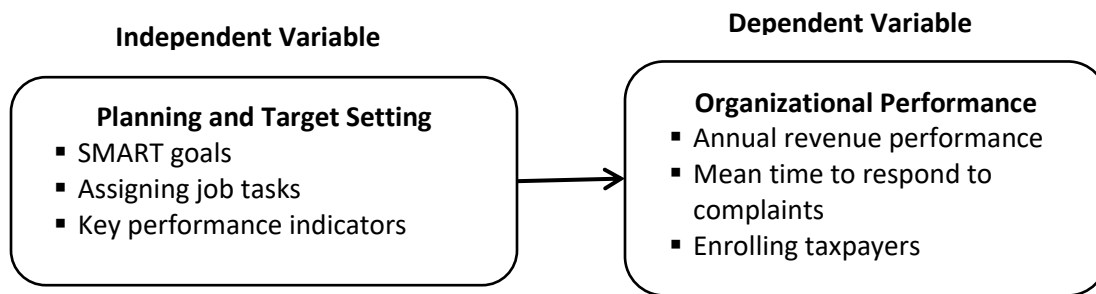
This theory was proposed by Locke (1968) with its key focus on getting better results from challenging tasks by goal setting. The theory looks at employee engagement tactic where productivity is improved through setting specific goals and periodically measuring its outcomes. It serves as a motivation factor, where employees are given clear and specific goals, the implementation process is explained and conducted and measurement of the progress and outcomes. Locke and Latham (2012) noted that the theory adopts four conditions that ensure the goals are effective and invoke motivation of the employees. These four conditions as part of the motivation mechanisms include acceptance and commitment of the goal; goal specificity; goal difficulty and the fourth is on feedback on the progress of the implementation towards attainment of the goal. Goal setting theory also operates on five principles namely; clarity, feedback, commitment, challenge, and complexity of tasks (Lunenborg, 2011).

The theory sets the basis on the simplest most direct motivational explanation of differences in performance between two individuals at the work place. The essence of the theory is such that difficult but specific goals result in higher performance outcomes compared to easy goals or no goals or abstract goals; since they push a person to do their best and deliver. Goal commitment leads to higher performance and elements such as feedback, praise, engagement and participation of workers in decision making, setting strategies and involvement in all organizational activities lead to higher commitment levels and attainment of even difficult and complex goals (Locke & Latham, 2012). The goal setting theory is applicable in all spheres of life including at individual level when an individual seeks to attain certain specific goals; group or departmental level working in teams to deliver on stated goals; organizational level – to accomplish the mission and mandate of the firm and community level –when attending o social events.

The theory is challenged on two aspects; whether participatory set goals motivate employees more or supervisory set goals and what is the better angle to be adopted by organizations. Through adversarial collaboration, it was discovered that supervisor set goals with an accompanied goal is motivating and improves results outcomes and participation in goal setting enhances employee performance by increasing self-efficacy and aligning work tasks, adopted strategies and assigning employees different tasks (Powers, Koestner, Zuroff, Milyavskaya & Gorin, 2011). Secondly,

when the goals are unattainable due to limits in time and resource but the rewards are enticing, these goals can become harmful. The employees can use unethical work practices, risky and unethical behaviours in the quest to accomplish the task and get the reward. Another issue is when there are too many goals; the employee will concentrate on one or just a few and ignore the rest. Organizations aim at achieving objectives hence the need to formulate goals that are measurable, time bound, realistic and smart (Locke & Latham, 2019). Therefore, the theory is significant in this survey by considering the first variable on planning and goal setting; the second variable on monitoring and feedback sharing and rewards aspects that motivates employees to work hard and attain the set goals. The employees at Kenya revenue authority can adopt the goal setting theory as a means of improving individual and organizational performance.

### **Conceptual Framework**



### **RESEARCH METHODOLOGY**

The design adopted by this research is descriptive that allowed the participants to describe employee appraisal elements and how they affect performance at Kenya Revenue Authority. According to Tobi and Kampen (2018), descriptive design was the best choice because it answers questions about a phenomenon's what, when, where, how, and why by reporting things and elements in their natural state. The independent variable is employee appraisal which has been operationalized through planning and target setting. The survey was undertaken at the Kenya Revenue Authority headquarters situated at the Times towers in Nairobi central Business District. The study involved employees from different job grades and departments to ensure that the data gathered is a true representation of aspects in the Authority.

Primary data was gathered from the participants of the survey through the use of structured questionnaires. The questionnaire captured the study variables and use the five-point likert scale to rate the extent of agreement for each of the statements. The researcher administered the questionnaires to the participants at their place of work to avoid interrupting their workday and improving the response rate. Once data had been received, the questionnaires was checked, edited, coded and tabulated. Through the utilization of Statistical Package for Social Science (SPSS), the researcher analyzed all the data. There was used of descriptive statistics including the mean and standard deviation for the quantitative data



## **Results and Findings**

A total of 103 questionnaires were disseminated by the researcher to the chosen participants. A total of 90 questionnaires were completed and returned to the researcher hence 87.4% of participants responded, which is judged adequate for the study. As per the outcomes, (53.8%) of the participants were male, while 37 (46.2%) were female. This depicts that participants were chosen to represent all gender groups in order to dispel any potential gender bias associated with the survey's findings. On the participants' educational level, 22(24.4%) of participants had a diploma, 33(36.7%) had a bachelor's degree, and 35(38.9%) had a post graduate educational level. The findings show that KRA employs a workforce that is both knowledgeable and skilled. KRA as a company has a pool of knowledgeable workers who ought to boost the organization's productivity. On participants' working experience, 36(40.0%) of participants had worked between 11 and 15 years, 23(25.6%) worked between 6 and 10 years, 19(21.1%) worked for more than 15 years and 12(13.3%) worked below five years. These outcomes uncovered that the participants' job experience in the company enabled them to supply information for the study by offering a variety of points of view influenced by their level of competence.

## **Planning and Target Setting**

The objective one aimed to explore of the effect of planning and target setting on organizational performance at the KRA. The participants were inquired to specify their agreement level with each statement regarding to planning and target setting on 5-likert scale from 1-strongly disagreed to 5-strongly agreed. The results were exhibited in Table 4.2.

**Table 4.1 Descriptive statistics on planning and target setting**

<b>Statements</b>	<b>n</b>	<b>Min</b>	<b>Max</b>	<b>Mean</b>	<b>Std. Dev</b>
KRA sets targets that are specific, easily measurable, attainable and realistic	90	1.00	5.00	3.56	0.62
KRA sets targets that are time bound	90	1.00	5.00	3.65	0.55
KRA is objective is assigning job tasks to staff	90	1.00	5.00	3.63	0.53
KRA outlines key performance indicators for all staff	90	1.00	5.00	3.59	0.57
Key performance indicators for staff encourage staff to do their work efficiently	90	1.00	5.00	3.46	0.61
Clear key performance indicators have enabled KRA achieve its revenue target over years	90	1.00	5.00	3.57	0.65

**Source: Survey Data (2023)**

The outcomes presented in Table 4.2 uncover that most participants agreed that KRA sets targets that are specific, easily measurable, attainable and realistic (mean = 3.56; Std. Dev = 0.62). The participants also agreed that KRA sets targets that are time (mean = 3.65; Std. Dev = 0.55). Furthermore, most participants agreed that KRA is objective in assigning job tasks to staff (mean = 3.63; Std. Dev = 0.53). KRA has data frameworks set up to further develop the manner in which workers achieve their positions. The outcomes concur with the results of Obiero and Genga (2018) who laid out that KRA designates suitable funds to carry out its objectives, and KRA has encountered faculty in the system execution process. Execution objectives are laid out in view of results and income assortment. Execution objectives depend on changes in income assortment and are lined up with consumer loyalty. Clear arrangement correspondence expanded KRA execution, senior administration support advanced KRA target accomplishment, and standard departmental surveys worked on hierarchical execution at KRA.

The findings further established that KRA outlines key performance indicators for all staff (mean = 3.59; Std. Dev = 0.57). The participants agreed that key performance indicators for staff encourage staff to do their work efficiently (mean = 3.46). Also, the participants agreed that clear key performance indicators have enabled KRA achieve its revenue target over years (mean = 3.57). Performance targets center around the results of an association like item quality, incomes or benefits. The outcomes agree with the discoveries of a concentrate by Ouma (2019) who laid out that characterizing position and tasks as far as what is to be achieved makes workplace result situated and execution is key upheld by a corporate culture that advances great procedure execution process.

## **CONCLUSION AND RECOMMENDATIONS**

The results show that most participants agreed that the KRA sets targets that are specific, easily measurable, attainable and realistic. KRA sets targets that are time bound. KRA also outlines key performance indicators for all staff. Measurement is a crucial management tool since it enables you to evaluate the success of your (and your team's) work, highlight its worth, effectively manage resources, and concentrate on raising performance. Key performance indicators (KPIs) are a framework for tracking, measuring, and reporting on employee performance.

### **Conclusion**

The research concludes that planning and target setting, monitoring and feedback, employee development, reward and compensation adjustment significantly influenced the KRA performance. Performance appraisal is an instrument assists KRA with accomplishing its objectives. It became clear that performance reviews assist individual employees in achieving their goals and in determining their level of performance. The strategic plans of the Kenya Revenue Authority are monitored and evaluated. A balanced scorecard, a feedback procedure, and a

monitoring and evaluation system have all been utilized to accomplish this. Since the content of staff trainings was in line with established training needs and organizational policies and procedures, training methods had a significant impact on employee performance. Employers can recognize their own and their teams' potential and strengthen relationships through employee development. KRA's performance was significantly influenced by reward and compensation. The strategy that KRA has implemented to reward employees for their efforts appears to be well received by the majority of employees.

### **Recommendation**

As per the results, the research recommends that based on the results, planning and target setting influence the performance of KRA. The study recommends that the Kenya Revenue Authority consider improving its planning and goal-setting processes to promote both short- and long-term organizational performance. Furthermore, the KRA organizational structure should be adaptable enough to quickly respond to market demands.

### **Suggestions for further Study**

Similar surveys can be undertaken in other Kenyan organizations to see whether consistent results can be obtained. Further, since the studied variables (planning and target setting, monitoring and feedback, employee development, reward and compensation adjustment) contribute to 65.3% changes in performance of KRA, a study can be conducted including more variables beyond the scope of the existing survey.

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