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**IMPACT OF EMPLOYEE MOTIVATION ON EMPLOYEE PERFORMANCE IN
PUBLIC INSTITUTIONS IN RWANDA.
A CASE STUDY OF RWANDA REVENUE AUTHORITY (RRA)**

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**A RESEARCH DISSERTATION SUBMITTED TO THE POSTGRADUATE STUDIES
IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF
MASTER OF BUSINESS ADMINISTRATION IN HUMAN RESOURCE
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DECEMBER 2023

DECLARATION

I declare that this work titled **“Impact of employee motivation on employee performance in public institutions in Rwanda. A case study of Rwanda Revenue Authority”** is my own work; and has not been submitted for any degree or examination in any other high learning institution; and that all the sources I have used or quoted have been indicated and acknowledged by complete references.

Sign: _____

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APPROVAL

This is to approve that the dissertation entitled **“Impact of employee motivation on employee performance in public institutions in Rwanda. A case study of Rwanda Revenue Authority”** is a study carried out by Rachel CYUZUZO under my guidance and supervision.

DECLARATION BY THE SUPERVISOR

This research has been submitted with my approval as the University of Kigali Supervisor

Prof. Singh Satyendra Narayan

Sign

Date: ___/___/2023



DEDICATION

This dissertation is dedicated to my lovely mother, my late dad, my sisters, brothers, nephews and nieces and friends, who encouraged me to go on every adventure, especially this one.

ACKNOWLEDGEMENT

God the Almighty father who gave me the strength to carry out this thesis and to whom I owe my life, wisdom, and good faith in my entire endeavor.

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God Bless you!

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ABBREVIATIONS AND ACCRONYMS

ANOVA: Analysis of Variance

GoR: Government of Rwanda

ILO: International Labor Organization

NGO: Non - Governmental Institutions

KMO: Kaiser-Meyer-Olkin

MTPP: Medium Term Pay Policy

RRA: Rwanda Revenue Authority

SPSS: Statistical Package for Social Sciences

VPO: Vice President Office

UoK: University of Kigali

MINISANTE: Ministry of Health

MINIJUST: Ministry of Justice

MINISPOC: Ministry of Sports

MINICOM: Ministry of Trade and Industry

MINAGRI: Ministry of Agriculture and Animal Resources

MINEDUC: Ministry of Education

MIFOTRA: Ministry of Public Service and Labour

MININFRA: Ministry of Infrastructure

ABSTRACT

Motivation is one of the many factors that contribute to employee performance. It is the force that drives employees' behaviour to produce a certain output. Job performance is the ability of an employee to integrate skill, experience, knowledge, and other available resources in delivering the expected outcome. Various studies have concluded that there are a number of factors that contribute to employee performance. Management standards, level of commitment, the knowledge of work, communication, and motivation and employees' skill are just a few of these factors. With a clear and attractive motivating factor, employees gear all their efforts towards achieving the set goals working through any challenges faced in the process. Motivated employees use their creativity to find solutions to challenges which leads to the invention we see today. This study sought to investigate how various motivating factors influence employee performance at Rwanda Revenue Authority. Specifically, the objectives of the study were; to establish the impact of compensation on employee performance, to determine the impact of promotion on employee performance, to assess the impact of recognition on employee performance and examine the impact of supervision on performance among the employees of RRA. The study adopted a descriptive research design. The research targeted 124 Rwanda Revenue Authority staff since most employees are directly or indirectly involved in decision making and controls. The study basically targeted top and middle level management members because they were the custodians of human resource department. This study therefore used purposive sampling techniques in selecting interviewees with an option of replacing those who do not wish to respond. A sample of 92 respondents was targeted to participate in this study. The study was carried out by use of questionnaires which were administered to the respondents. Findings from the study revealed that a significant association exists between employee motivation and employee performance. The correlation existing between employee performance and all the independent variables; compensation, promotion, recognition, supervision was strong and positive and negative for some (0.595, -0.280, -0.518, and -0.598 respectively) significant at the 0.05 and 0.01 level. The study recommended that Rwanda Revenue Authority (RRA) need to develop and implement a payment policy to attract sufficient and suitable employees, come up with a clear promotion and career advancement policy, develop an organizational structure to communicate to employees on different levels of authority and enhance employee recognition with a financial reward.

CHAPTER ONE

INTRODUCTION OF THE STUDY

This chapter contains the background of the study, the problem statement, objectives of the study, research questions, significance and scope of the study as well as the organization of the study. This chapter gives brief information about the public institution as a case study.

1.1. Background of the Study

The success or failure of an organization largely depends on the efficiency of human capital. This has made the human resource management function key in achievement of organizational goals. The Human resource management function is responsible for the maintenance of human relationships and managing the physical wellbeing of employees to enhance their productivity and efficiency at work (Appleby, 2014). It is argued that a motivated employee is a productive employee. Motivation is the process through which people choose between forms of behaviour in order to achieve goals (Cole, 2012). It is the guiding principle and force that pushes individuals to focus on a particular path to achieve a set goal or desire. Motivation is a psychological concept concerned with the intrinsic forces operating within an individual, which impel him or her to act or not to act in a particular way. A motive is a personal and internal feeling. The process of motivation is dynamic and continuous as it deals with human beings who are ever changing modifying themselves from time to time. Due to their changing nature, people must be provided with the stimulus to work because the satisfaction of one need gives rise to another.

Internationally, employee motivation is recognized as one of the key functions under human resource management due to its influence on employee and organizational performance. The International Labor Organization since its creation in 1919 has advocated for employee motivation. With its main objectives being to help in advancement and creation of decent economic and working conditions; the organizations preamble recognizes the existence of labor conditions involving injustice hardships, privatization to large numbers of people and the failure of any nation to adopt humane conditions of labor as an obstacle. The institution aims at ensuring employees are motivated through improving and regulating working hours, labor supply, wages, job security, workplace safety and protection of employees' interests (ILO, 2018).

Employee motivation is the level of energy, commitment, and creativity that an organization's workers bring to their jobs. Whether the economy is growing or shrinking, finding ways to motivate employees is always a management concern. Employee motivation is a critical aspect at

the workplace which leads to the performance of the department and even the institution. Motivating your employees needs to be a regular routine (Leon, 2011).

There are several reasons why employee motivation is important. Mainly because it allows management to meet the organization's goals. Without a motivated workplace, companies could be placed in a very risky position. Motivated employees can lead to increased productivity and allow an organization to achieve higher levels of output. Imagine having an employee who is not motivated at work. Motivation shows a crucial significant part in all private and public organizations. Organization cannot run and cannot attain their desire goals and objectives without motivating their employees. Employee motivation plays a significant role in defining job performance. Employee motivation seems to be of great influence to job performance and in turn of organizational success. There is a need to create a work environment that encourages employees to give quality response needed. Satisfied employees are willing to perform excellently that leads to both short term and long term organizational success. With amplifying job performance as the result of employee motivation, an organizational performance as well can be improved, goals can be attained, and commitment can get intensified. All organizations want to be successful, even in current environment which is highly competitive.

In order to encourage performance, companies are now creating a strong and positive relationship with its employees and direct them towards task fulfillment (Albeit, 2015). In order to achieve their goals and objectives, organizations develop strategies to compete in highly competitive markets and to increase their performance (Knapp & Mustafa, 2010). Nevertheless, just a few organizations consider the human capital as being their main asset, capable of leading them to success or if not managed properly, to decline (Bartok & Martin, 1998). This implies that, if employees are not satisfied with their jobs and not motivated to fulfill their tasks and achieve their goals, the organization cannot attain success.

Therefore, companies irrespective of size and market, strive to motivate their best employees, acknowledging them their important role and influence on organizational effectiveness (Dobre, 2013). In order to encourage performance, companies should create a strong and positive relationship with its employees and direct them towards task fulfillment. In order to achieve their goals and objectives, organizations develop strategies to compete in highly competitive markets and to increase their performance. Nevertheless, just a few organizations consider the human capital as being their main asset, capable of leading them to success or if not managed properly, to decline (Bartol and Martin, 2014).

This implies that, if employees are not satisfied with their jobs and not motivated to fulfill their tasks and achieve their goals, the organization cannot attain success. In Rwanda public servants for efficient and effective service delivery continues to be a priority agenda for the government of Rwanda (James, 2016).

Decision-makers in the Public Service became aware of the importance of modern principles of management to improve the output and the effectiveness of their services and those of other public institutions. Nevertheless, there are individual in charge of management in the public service for employment is interested to find out long term strategies to solve the problem of ineffective employees' motivation that affect their working behavior in order to boost their satisfactorily and desired performance (Woodbury, 2012).

In Rwanda, in realizing the importance of employee's motivation, the government of Rwanda established various strategies and policies to improve working conditions for public servants such as Pay and Incentive Policy to compensate employee for the work they do. The policy aimed at motivating employees to perform better, retain them and attract talented applicants in public services (MIFOTRA, 2016). Therefore, the study was carried out to assess the effect of employee motivation on employee's performance in public institution's reference to Rwanda Revenue Authority.

The Rwanda Revenue Authority was established under Law No 15/97 of 8 November 1997 as a quasi-autonomous body charged with the task of assessing, collecting, and accounting for tax, customs and other specified revenues. This is achieved through effective administration and enforcement of the laws relating to those revenues. In addition, it is mandated to collect non-tax revenues. The Authority is also responsible for providing advice to the Government on tax policy matters relating to revenue collections. It performs other duties in relation to tax administration, as may be directed from time to time by the Cabinet (RRA,2023).

1.2. Problem Statement

Motivation is crucial for organizations to function; without motivation employees will not put up their best and the company's performance would be less efficient. Recently, employee motivation is becoming an important management system in organizations, boosts employee job satisfaction and performance (Enoch, 2014).

According to Herzberg (2016) one of the most fundamental concern when an organization wants to achieve good employee performance is to understand how to motivate its employees through salaries and other compensation packages that are fair and desirable. Despite, the role played by motivation factors to influence employee performance in both private and public institutions in

Rwanda; employee performance in some public institutions in Rwanda still beyond expectation and hence failure to reach organizations' objectives (NISR, 2018).

The performance of organizations and employees has become a crucial and critical issue in the business world today. However, how well an organization motivates its workers in order to achieve their mission and vision is of paramount concern. Employees of organizations are becoming increasingly aware that motivations increase productivity. From the foregoing, and looking at today's economic trend, it is evident that the pace of change in the business environment presents fresh challenges daily. For example survey done by MIFOTRA (2018), in 8 government ministries (MINISANTE, MINIJUST, MINISPOC, MINICOM, MINAGRI, MINEDUC, MIFOTRA and MININFRA) reported that 12% of employees were dismissed due to underperformance where their score were below 60%, only 55% government employees scoring below 80% and also 8 government ministries achieved 78% of quality services which is below to the target of 92 % and also 14% of employees did not provide true and credibility reports according to their tasks and duties performed at the right time. This low level of performance of employees affecting achieving the goals of public institutions (MIFOTRA, 2018). Therefore, the study was carried out to assess the effect of employee motivation such as compensation, promotion opportunities, recognition and supervision on employee's performance in Public institution's reference Rwanda Revenue Authority.

1.3. Objectives of the Study

The main objective of this study is to assess the impact of employee motivation on employee's performance in Public institution's reference Rwanda Revenue Authority.

1.3.1. Specific Objectives

Specifically, this study attempted to:

- i. To establish the impact of compensation on the performance of employees of Rwanda Revenue Authority
- ii. To determine the impact of promotion opportunities on the performance of employees of Rwanda Revenue Authority
- iii. To assess the impact of recognition on employee performance at Rwanda Revenue Authority
- iv. To examine the impact of supervision on performance among the employees of Rwanda Revenue Authority

1.3.2. Research Questions

The following are the research questions that were used in order to achieve its objectives:

- i. To what extent does compensation affect the performance of employees of Rwanda Revenue Authority?
- ii. What is the impact of promotion opportunities on the performance of employees of Rwanda Revenue Authority?
- iii. To what extent does recognition on employee performance at Rwanda Revenue Authority?
- iv. How does the supervision on performance among the employees of Rwanda Revenue Authority?

1.4. Scope of the Study

The study scope is in terms of time, content and space.

1.4.1. Content Scope

The content scope of study compassed of different theories acquired in different subjects. It covered only the research variables. Various information was collected from participants of RRA. It is chosen because it is a government revenue collection agency established by the Parliament of Rwanda. The RRA is charged with enforcing, assessing, collecting, and accounting for the various taxes imposed in Rwanda.

Concerning time scope, the research covered a duration of four years; starting from 2019 to 2022. This period is significant as it helped to investigate the impact of employee motivation on employee performance in public institutions in Rwanda.

Regarding geographical scope, the present research study was based on the information collected from different respondents from RRA in Kigali city

1.5. Significance of the Study

The purpose of the study is to provide research and recommendations to organizations to assist in improving performance and meeting organizational goals through motivating employees. This study will be of great benefit from RRA management, policy makers, employees of RRA and to future researchers and academicians.

1.5.1. To RRA Management

The findings of this study shall benefit from managers to understand their employees better and how or why they behave the way they do. It would also shed light to other organizational leaders on how to motivate their employees. The recommendations that have been offered in the study

would guide the leaders and especially the human resource department on how to best motivate employees.

1.5.2. To Policy Makers

The study will guide policy makers in organization to identify how different motivating factors influence the performance of the employees with the aim of creating a motivated labour force that will improve service delivery. Particular strategies that will improve employee performance through motivation have been identified. Factors that lower employee motivation have also been counteracted from the findings of the study.

1.5.3. To Employees of RRA

The study findings would highlight motivation factors that may be considered in designing better motivators to improve employees' performance at the workplace, to retain employees gain a negotiating advantage in the negotiation process this would certainly help RRA to establish a good image as required by the international standard of employment.

1.5.4. To Future Researchers and Academicians

The research will be important to provide comments that require further research on the topic of effect of occupational health and safety practices on employee's performance. Moreover, this study will constitute a strong reference on the topic related to this topic. The reader of this thesis will be aware of the reality of this issue and even some measures which should be taken to face that problem.

CHAPTER TWO

LITERATURE REVIEW

2.0. Introduction

This chapter contains a review of the related studies on the role of motivation in employee performance presented by various scholars, researchers, authors and analysts. The presentation contains the theoretical framework, the various themes in the study and conceptual framework. Gaps in literature review have also been analyzed in this chapter.

2.1. Conceptual Literature

According to Odukah (2016), the working conditions of employees, performance and training affects k. An example was given by Kuranchie-Mensah and Tawiah (2015); who pinpointed that due to the risk involved in the mining industry, motivation for employees in this sector is well done by the management to improve the performance of workers and retain them. In addition, in order to attain the set goals of an organization, Mcforson (2012) in his writings suggested that employees should be allowed to participate in the organizational process. Moreover, Nair and Ganesh (2016) researched the effect of motivation, stress and reward benefits on employee performance among professionals, that employee motivation is the best way to ensure maximum efforts toward delivery within the stipulated time. The study found that there are significant relationships among compensation, benefits, motivation, and work-stress and job performance.

In order for employees to be efficient, it is necessary for management to understand what actually motivates their employees within the environment of the roles employees perform. This is basically due to the fact that strategies involved in the process of employee motivation are considered not to be static. Additionally, as employees draw closer to retirement, the delight attained in work satisfaction becomes more of a de-motivator (Roberts, 2005). However, Maryam, (2013) several factors are involved in the life of any organization; the most important of these factors include labor, machinery and Capital, among these factors, the most important and most effective is labor or human resources, because labor is the creator source for efficiency of machinery, capital, materials, and the other factors. Today, one of the major problems of organizations is to develop techniques that bring the will and interest for success to employed personnel in the organization. However, job performance also depends on individual capability and environment fitness as well as motivation. To reach a higher level of motivation, an individual should firstly decide to do a job, and the proper materials and tools must be provided for him/her to perform the work. Absence of each of these contexts will harm the performance, thus the manager shall ensure that the above conditions are provided. Searching in the field of motivations replies

the questions about human behavior. Regarding the different motives, people do things differently.

Even in the case that the individuals have the same motives, motivation intensity of different individuals differs from each other, which is due to personal distinctions. Work motivation is a set of energetic forces that originate both within as well as beyond an individual's being, and determines the form, direction, intensity and duration of a work-related behavior (Latham and Pinder, 2005). Motivation is an internal state and force, which encourages the individual to take a specific action. What is considered to be important as a motivation for a particular individual or group may be not important for another individual or group. In other words, the individual him/herself and the context in which he/she operates are the most important factors affecting on motivation (Gandalf, 2005). Studied the effect of work motivation on employees' job performance' whereby the results discovered that employees have affected by motivation as a result it created a positive work environment and to successfully execute the anticipated programs.

2.1.1. Concept of Motivation

The link between motivation and practice of management is crucial to management's success. People are the greatest single asset available to an enterprise. In fact, an organization is people and people are the only asset that can work against the organization's goals. It is therefore, only by collaborative efforts that people can find a relief for their latent energy and creativity in the service of the enterprise. Motivation is a process in which people choose between alternative forms of behavior in order to achieve personal goals (Cole, 2002). The goals sought by an individual can be relatively tangible, such as monetary reward or promotion, or intangible, such as self-esteem or job satisfaction. Generally, the rewards available to an individual are classified as intrinsic and extrinsic rewards.

Intrinsic rewards are those that derive from the individuals own experience while extrinsic rewards are those conferred on a person from outside. The sense of achievement or a feeling of self-esteem is an intrinsic reward and a pay rise or promotion an extrinsic reward. Whilst motivation as such is essentially a personal experience, managers in particular, are keen to find reliable links between individual motivation and effective performance. They are also concerned to create the conditions under which organizational and personal goals may be harmonized. The key feature of motivation is that it determines the extent to which an individual desire to place his or her knowledge and skills at the disposal of other, and, more than that, to shrug off the effects of obstacles and difficulties in so doing. As we have learnt from this study, motivation is

psychological concept concerned with the intrinsic forces operating within an individual, which impel him to act or not to act in a particular way (Kibera, 2016).

Motivation is different from satisfaction. Motivation is the process of stimulating an individual or group to take a desired action. On the other hand, satisfaction implies contentment arising from the satisfaction of a need. In other words, motivation is drive towards an outcome whereas satisfaction refers to the outcome experienced by a person. The success of any organization depends upon the optimum utilization of resources. The utilization of human resources depends upon the ability to work and the willingness to work. In practice, ability is not the problem but necessary will to work is lacking. Motivation is the main tool for building such a will; it is the core of management and the key to management in action (Luthans, 2012).

A manager must understand and satisfy multiplicity of human needs in order to motivate employees. Needs are mental feelings which cannot be described and measured accurately. They are vague and have to be deduced from external behavior of human beings. Moreover, needs are basically subjective. Every person adopts a different approach to satisfy his or her needs and one particular need may cause different behavior on the part of different people. Similarly, one particular behavior may be the outcome of different needs. As a result, it is not possible to make exact generalization in the field of motivation. Human needs are inter-connected and inseparable and it is not possible to divide them into water – tight compartments. Motivation is always goal directed. Therefore, the higher the level of motivation, the greater is the degree of accomplishment.

2.1.2. Employee Motivation

Employee motivation is the level of commitment, drive, and creativity that your team brings with them to work every day. It has a major impact on almost every part of your company, whether positive or negative. Motivated employees do everything they can to get the job done, improving productivity and serving as examples for the rest of the workforce. Unmotivated employees do only what's necessary to get by, and they're more likely to start looking for positions elsewhere.

The only way to get people to like working hard is to motivate them. Today, people must understand why they're working hard. Every individual in an organization is motivated by some different way. When talking in term of employee motivation, it can be simply defined as “Employee motivation is a reflection of the level of energy, commitment, and creativity that a company's workers bring to their jobs.” The job of a manager in the workplace is to get things done through employees. To do this the manager should be able to motivate employees. But that's easier

said than done! Motivation practice and theory are difficult subjects, touching on several disciplines. In spite of enormous research, basic as well as applied, the subject of motivation is not clearly understood and more often than not poorly practiced. To understand motivation, one must understand human nature itself

Goals can be achieved if co-ordination and co-operation takes place simultaneously which can be effectively done through motivation. Stability of workforce is very important from the point of view of reputation and goodwill of a concern. The employees can remain loyal to the enterprise only when they have a feeling of participation in the management. The skills and efficiency of employees will always be of advantage to employees as well as employees. This will lead to a good public image in the market, which will attract competent and qualified people into a concern. Organizations in this dynamic globalized world are continuously trying to develop and motivate their employees to help achieve enhanced performance with various Human Resource applications and practices. Reward management system is the highly used practice for the enterprises to achieve the desired goals (Ginger, 2011).

According to Barber and Bert (2000), Reward management system helps the organizations to attract, capture, retain and motivate employees with high potential and in return get high levels of performance. Reward management system consists of both extrinsic and intrinsic rewards; where former involves financial rewards (salary, bonus etc.) and the later includes non-financial rewards like recognition, security, title, promotion, appreciation, praise, decision making involvement, flexible working hours, workplace comfort ability, feedback, work design, social rights etc. (Yang, 2008). According to a study conducted by Grant (2008), motivation imposes employee outcomes for instance performance and productivity. He also established that motivated employees are more oriented towards autonomy and are more self-driven in contrast to less motivated employees. Further, motivated employees are highly engaged and involved in their work and jobs and are more willing to take responsibilities (Kivas & Dislike, 2009).

Motivation is fundamentally meant to facilitate behavioral alteration. It is a force that enables an individual to act in the direction of a particular objective. According to the study of Grant (2008) held on employee motivation; motivation forced such result as productivity, performance and persistence (Grant, 2008). According to the studies of (Ryan and Deco, 2000; Thomas, 2002, as cited in Grant, 2008); motivated employees are more oriented towards autonomy and freedom and are more self-driven as compared to less motivated employees which lead to availing developmental opportunities more correctly. Similarly, employee commitment with their work

and jobs is more, if they are motivated as compared to less motivated employees (Vansteenkiste et al., 2007).

Managers within companies or organizations are primarily responsible to ensure the tasks or job is done through employees in the right way. To achieve this, these managers must ensure that they have a competent personnel department for the recruitment of the best employees that are capable to do the job. For the company to optimize employee's performance there is need for the employees to be sufficiently motivated. Therefore, motivation in theory and practice becomes a difficult subject touching on several disciplines. Although a lot of scholarly research has been written on motivation, this subject is not clearly understood and more often than not poorly practiced. On this score, to best understand how motivation can impact on employee's performance one must understand human nature. In as much as motivation impacts on employee performance, there is need to blend the appropriate motivational tools with effective management and leadership to achieve this goal.

Notwithstanding the fact that motivation is very important to determine employee's ability so do other factors such as the resources given to an employee to do his or her job. Therefore, successful work performance can arise from a variety of motives. For instance, two people doing similar jobs may both be successful for different reasons, one salesperson may be motivated by the commission earned on sales, while the other may be more concerned about meeting sales targets. This creates a nuance in the subject matter because motivation to enhance performance varies from person to person and from company to company. These are the challenges managers are confronted with in designing appropriate motivation tools that will be able to meet with the expected performance within the company. This therefore arouses more critical academic thinking within the subject area. In this light a lot of academic literatures from scholars and practicing managers have ensured to resolve this intriguing academic domain on how motivation can enhance performance.

Contemporary research and observations show that well motivated employees are more productive and creative towards achieving company or organizational goals. On the other hand, less motivated employees are less performant and tend to divert from attaining organizational goals. Motivation as incentive systems are fundamental to developing capacities and to translating developed capacities into better performance.

2.1.3. Employee performance

Employee performance involves quality and quantity of output, presence at work, accommodative and helpful nature and timeliness of output. According to Yang (2008), performance of the individuals cannot be verified. Similarly, he asserts that organizations can use direct bonuses and rewards based on individual performance if employee performance is noticeable (Yang, 2008).

In line with Yang (2008) and Bishop (1987) investigated employee performance and revealed that acknowledgment and recognition and reward of performance of employees direct the discrimination between employee productivity. Morale and productivity of employees is highly influenced by the effectiveness of performance of an organization and its reward management system (Yazidi, 2008).

According to Ahmad, (2012) customer would not be satisfied until and unless employees are satisfied. Because, if employees are satisfied, they will do more work therefore ultimately customers will be satisfied. Employee performance is actually influenced by motivation because if employees are motivated then they will do work with more effort and by which performance will ultimately improve (Shafiqhi, 2013).

2.2. Empirical Literature

Motivation in this context is thus described as the economic tool that enables managers and administrators to contract others to achieve stated or agreed targets. According to Taylor et al (2008) stated in his research that entitled assessment on factors that influencing teacher's performance. The study used questionnaire technique whereby 86 respondents were involved. Data were analyzed by using Statistical Package for Social Science SPSS whereby the study suggested that that no single individual person can motivate others but can only create conditions for others to be self-motivated. Motivated employees tend to play essential roles within an organization whereby making them essential and beneficial.

Motivating employees according to Sanzota (1997) is thus not an easy task. Employees are likely to be motivated in diverse ways taking into consideration their various positions or ranks within the organization. For example, an employee may be motivated when entrusted with many responsibilities and being allowed the freedom to take contingency decisions whilst another may prefer monetary rewards

Muogbon (2013) also reported that there is a link between employee motivation and the organizational performance. The study further revealed that extrinsic motivation given to workers

in an organization has a significant influence on the worker's performance. Aderibigbe (2017) studied the relationship between employee motivation and productivity among bankers in Nigeria. The study was aimed at examining the relationship between employee motivation and productivity. A total of 95 males and female bankers were sampled purposively and conveniently for the research. The ex-post facto research design was adopted for the study. Data was collected through the administration of questionnaires to the participants of the research. Two hypotheses were formed and tested. The findings showed that, there is a significant positive relationship between employee motivation and productivity. Also, the study concluded that employee motivation is an essential factor in ensuring of higher level of productivity amongst employees.

Batam (2016) studied the influence of leadership styles and motivation of employees' job satisfaction. The research was aimed at exploring whether the influence of leadership styles on the motivation and job satisfaction of employees in an organization. A random sampling method was used in the selection of participants. Data was gathered through the administration of questionnaires. Data was analyzed by using the normality test, regression deviation, reliability test, test for validity, linear regression and test of hypothesis. The results indicated that leadership motivation indeed affected the employees' job satisfaction.

2.2.1. Impact of Compensation on Employee Performance

According to Dressler (2008), compensation refers to all forms of pay going to the employees and arising from their employment. It has two main components, direct financial payments and indirect financial payments. Salaries, wages, incentives, commissions and bonuses form part of the direct financial payments while employer – paid insurance, membership to clubs and vacations are some examples of indirect financial payments. Direct financial payments can be in two ways, time based pay and performance based pay. Time based pay is the foundation of most employers pay plan where payments are based on increments of time. Performance based pay ties compensation to the amount of production a worker turns out and in most cases targets are attached to this form of pay. Commissions are another example of performance based pay. For motivation purposes, employers also devise pay plans in which employees receive some combination of time based pay plus incentives.

Armstrong (2005) discussing on money and motivation teaches that, money in the form of pay or some sort of remuneration is the most obvious extrinsic reward. It is a highly tangible form of recognition and an effective means of helping people to feel that they are valued. Several private sector studies have found that better paid employees tend to be more productive and more satisfied with their jobs (Steel & Warner, 1990).

This is because money is linked directly or indirectly to the satisfaction of human basic needs of survival and security. Tsai K et al (2005) in their study demonstrated that employee benefits offer advantage in organization productivity through improvement of labor efficiency. Benefits also help increase employee satisfaction which is a sign of good management and happy environment in any organization. Ismail et al., (2010) note that performance based pay acts as a precursor to job satisfaction. When employees perceive that they receive adequate pay from their employer and that they are actively involved in the pay systems this leads to greater job satisfaction.

Batti (2014) in her article on human resource challenges facing local NGOs identified inability to offer and provide competitive employee incentives and benefits as the most challenging issue facing the local NGOs. Salaries and other incentives provided by these NGOs are dependent on 21 the donor funds received or the income generated through an enterprise activity undertaken by the organization. This sometimes impact heavily on the staff morale and performance within the organization Rwanda Revenue Authority being one of them. RRA pays its employees from the profits made from the profits gained from the various projects. These profits are not huge as all their prices are subsidized in line with their mission of providing aid.

Florence & George (2013) in their analysis of performance management on employees study at KENGEN found out that there is a strong relationship between remuneration and performance; remuneration motivates employees. They also noted that performance was a key determinant of remuneration and that performance influenced motivation through working conditions. Pay not only impacts performance but also attracts and retains skills in the industry. Achoka (2013) found that one of the reasons that influence people to join the teaching profession in Kenya and continue to perform excellently is a good salary. She recommends that the government of Kenya should improve the salaries of teachers which will see reduced cases of absenteeism and increase teacher's morale to work and satisfaction leading to increased performance. When employees feel adequately compensated for the effort and time put in an organization, a culture of performance, self-discipline and commitment is created.

People feel good and appreciate their jobs when they get a pay increase. Sofat (2012) conducted a research on the effects of motivation on employee performance and organizational performance. Seventy-three percent (73%) of the respondents believed that increase in pay is one of the most 22 important factors to motivate them to increase performance. With a higher pay, employees are able to not only meet their basic needs but also pursue other goals.

2.2.2. Impact of Promotion Opportunities on Employee Performance

Hemery & Noon (2001) define promotion as “the act of moving an employee up the organization hierarchy, usually leading to an increase in responsibility and status and a better remuneration package. Promotion is a very important aspect in every organization because almost all the employees are promoted at one point or the other. Employees dream of early promotion and they work effectively so that their dreams come true. Promotion is a significant aspect of personnel management as it motivates employees for higher productivity resulting in higher profits dividends to shareholders (Saleemi, 2009). There are two popular and extensively used methods for giving promotions to employees. There are promotions by seniority and promotions by merits or competence. In the promotions by seniority, period or length of service is taken as base for promotion. In the promotion by merits, qualifications, qualities, experience, etc., are used as base for giving promotion. It is always desirable to give attention to both aspects while framing the promotion policy.

Promotion may indicate that the employee is ready for more responsibility in the company and is mature enough to play a larger role in the business. Getting higher position is not only considered as a benefit, but also requires the employee more responsibility to his/her organization. If the employee is working hard, addressing all tasks expected and performing beyond expectations, they are deserved to get promotion, and therefore the employer may give the employee a promotion as a sign of excellence. A promotion may not be the result of any positive employee performance review, as the employer may not have that option each time (Dressler, 2008).

Promotion can be used by the management as a motivational force. It can be used for motivating employees for better performance and better contribution for achieving the objectives of the organization. Obwago (2010) in her study on the effect of career development on performance of public primary schools in Kenya found out that promotion affects the performance of employees to a great extent. When employees work expecting that their efforts will be recognized and rewarded through not only advancement of work but also increase in salary, then they are motivated to put more effort increasing their performance. Ehidiamen (2013) in her study on the influence of motivation on journalists’ productivity found out that promotion is one of the factors that influence the journalists’ motivation which in turn influenced their performance. She concluded that some of the journalists are motivated by money others are motivated by a need for personal achievement and appreciation for a job well done.

Chacha (2013) in his study on human resource factors influencing employee performance in international NGOs in Kenya concluded that Majority of the employees (75%) had chances of being promoted based on their skills and experience and they had continued to benefit from the organizations training and development policy by acquiring necessary skills which have been instrumental in improving their performance since they joined the organization.

A promotion is a long cherished desire for the employees who are not promoted in spite of working for a long time within the organization and this may lead to frustration and disenchantment with the enterprises itself. Therefore, personnel management of any organization should have a clear cut promotional programme to motivate employees for higher performance and contribute to the profits (Saleemi 2009). The motivational programme should consist of the promotion system and the promotion policy.

2.2.3. Impact of Recognition on Employee Performance

The only way employees will fulfill the employers dream is to share in their dream (Kotelnikov, 2010). When employees are rewarded, they get work done. Employers get more of the behaviour they recognize, not what they assume they will automatically get from employees. Thus when employees surpass their target or exceed their standard they should be rewarded immediately as a way of motivating them. By doing this, employees directly connect the recognition with behaviour and higher performance they have attained. Effective recognition systems should always focus on the positive reinforcement. Positive reinforcement encourages the desired behaviour in organizations. This encourages employees to take positive actions leading to rewards. Reward programs should be properly designed in the organization so as to reinforce positive behaviour which leads to performance (Torrington & Hall, 2006).

Recognition as a motivational factor is an act of notice, praise or blame for outcomes and achievement. Vroom (1996) observed that recognition was either positive or negative but it must be deserved before it positively had motivational effect. Motivating and recognizing good performance for individuals and units are key success factors in effective strategy implementation Sayed (Shirley and Walsh 2000). According to (Cummings and Worley 2005), organizational rewards were powerful incentives for improving employee and work group performance. Types of recognition are many and various. There is no standard approach to recognition; however, schemes vary with the size and sector of the employer, and other objectives of the approach. The most influential factor determining the nature of scheme is organizational culture (Sagwa 2014). This dictates which form of recognition will be most appropriate to the organization concerned.

Among the most widely used recognition schemes are praise, voucher and nomination based schemes.

Findings from a study by Batti (2014) revealed that many staff in local NGOs felt that the organizations did not reward or recognize them for good or exemplary performance and sanctions against poor performance was something that many of the organizations failed to address or ignored. Some employees felt that as long as another employee linked or perceived to be „loyal“ to management, could perform poorly and remain in service for long without action being taken. This caused tension among employees who felt they worked extra hard to contribute to achievement of organization objectives yet they were not recognized for their efforts. It was also noted that the criteria for allocation of benefits was not clear and was mostly associated with “loyalty” to management rather than performance. Such situations demoralize staff and should be arrested by putting in place clear reward policy which should be applied fairly across all staff members. A culture of performance based reward should also be cultivated.

A study of what motivates senior managers by Analoui (2000) revealed discontent with the managerial style and traditional attitudes of top management who took things for granted. Good work and high quality performance were not often recognized. The old style and culture of passive interaction still persisted especially in ministries and other government organizations where some top management was referred to as —old guards| who had not really changed. Lack of recognition is not always a direct consequence of the presence of old values and traditional managerial styles.

It is human nature to feel good when efforts are recognized; this gives an individual the urge and need to work harder with the expectation that they will be rewarded in much better way than the first time. Employees have different needs and different forms of recognition will apply to individuals. Jennifer Ehidiamen (2013) identified public recognition and appreciation for a job well done as factors that influence journalist’s performance. Other employees will be motivated by commendation letters, a lunch treat by the office or even having the employee of the month tag. Mike, Charles & Elijah (2014) concluded that recognition motivates tea factory employees in Kenya to perform. They recommended that for equity in the administration of rewards to ensure effectiveness of the recognition system. This was supported by Aacha (2010) who found out that teachers in Uganda were intrinsically motivated by recognition.

2.2.4. Impact of Supervision on Performance among the Employees

Supervision is the act of guiding a group toward its goals, see that all members of the team are productive, and resolve problems as they arise. The purpose of supervision is to discuss and review progress of the staff member's work and performance against objectives set out in the work plan or equivalent in a supportive and uninterrupted environment. It is an opportunity for two-way communication and to develop a focus in order to meet the organizations targets and goals and improve employee performance. Supervision is a formalized HRM instrument to correct shortcomings and enhance good practice. Mathauer (2006) note that it is on the basis of supervision on which recommendations are provided to help improve individual and organizational performance. It contributes considerably to employees' self-efficacy and relates therefore to the "can-do" component of Kanfer's model of motivation. To the extent that supervision used to communicate an organizations goal and takes into account employees personal goals and needs, it also strengthens goal coherence and affects the "will-do" component of motivation.

The way employees behave may depend upon how they interpret features of the work environment. Chuang (2010) notes that an organizational climate has been suggested to be critical link between Human Resource systems and employee performance. Some of the most common responsibilities of supervisors are to delegate work, and to give information or advice to subordinates. In acknowledging that it is the duty of supervisors to ensure that employee job performance is at maximum potential, it would be advantageous for managers in all trades and industry sectors worldwide to understand what types of employee supervisor interactions are associated with employee job performance.

Knowledge regarding the possible association between supervisor-employee relationship and job performance would enable the implementation of more effective systems for management, and subsequently, better productivity for the company through increased job performance. Supervisors act as the face of the organization, giving employees feedback and advocating on behalf of their company. When employees feel that they are appreciated and receive rewards for service to their company, their motivation to continue receiving rewards increases, and levels of job performance increase (Rhodes & Eisenberger, 2002). POS acts as an emotional reward to employees for their continued loyalty and high job performance. These effects are exaggerated if the employee feels that the reward/support was voluntarily given to them (eg: a promotion for accomplishment in work duties), and reduced if the employee feels that such reward or support was simply a matter of policy (eg: government imposed mandatory pay increases; Rhodes & Eisenberger, 2002).

In this respect, the psychological state of employees acts as a moderator in the perceived organizational support to job performance relationship. Trust is an essential factor in the acceptance of duties and information from supervisors. Generally, whether an action was performed on an employee's own volition, or it was requested by a superior, an employee is expected to know better than to act in ways that are unfavorable to the company and will be held accountable for any resulting consequences. If an employee feels that his/her supervisor may give incorrect information or a task that will not benefit the company, the employee may take extra precautions and/or be reluctant to perform when working (Elmuti, 1997). This behavior could result in slower task completion (Elmuti, 1997).

In this scenario, the lack of trust established acts as an impediment to employee productivity, and consequentially results in losses for the company in the form of wasted employee time. When employees are given more work duties without increased responsibility, it may indicate to the employees that they did not do enough work or that they are being punished. On the other hand, if more work is delegated and responsibility is increased, employees are likely to see it as a sign of appreciation and trust in their performance, which translates to a boost in self-esteem and motivation to perform (Gómez, & Rosen, 2001). Hierarchical structuring of a company keeps power situated within individuals who maintain higher ranking. When a superior feel that a subordinate employee can be trusted to take on more responsibility, more duties may be delegated to that employee, thus s/he becomes empowered through the corresponding increase in power and authority.

Elmuti (1997) explained how allowing employees, a level of control and authority within an organization improves both individual motivation and organizational productivity. Having clearly defined supervision activities motivates employees to work towards the expected achievements. In turn, employees are evaluated by managers based on completion of goals throughout the year (Harris, 2007). Research demonstrates that a positive relationship exists between motivation and supervision (Whisenant, & Pederson, 2013)

Supervision forms a pivotal role relating to motivation in terms of the ability of the supervisor to provide emotional and technical support and guidance with work related tasks (Robbins et al., 2003). Supervisors contribute to high or low morale in the workplace. Morale affects performance.

The supervisor's attitude and behavior toward employees may also be a contributing factor to job-related complaints. Supervisors with high relationship behavior strongly impact on employee performance. Wech (2002) supports this view by adding that supervisory behavior strongly affects the development of trust in relationships with employees. The author further postulates that trust may, in turn, have a significant relationship with employee performance.

Besigwe (2011) carried out a study on quality supervision and employee performance in Mairye Estate - Uganda and concluded that there is a positive relationship between quality supervision and employee performance. This was supported by the finding of a study carried by Charles, Kimutai, & Kosgei on the impact of head teachers' supervision of teachers on employee academic performance in secondary schools. The findings revealed that supervision had positive relationship with schools overall mean score in KCSE. Aacha (2010) in a study of motivation and the performance of primary school teachers in Uganda concluded that teachers were intrinsically motivated by the quality of supervision. A study conducted by Packard & Kauppi (1999) found that employees with supervisors displaying democratic management styles experienced higher levels of motivation and performance compared to those who had supervisors who exhibited autocratic or laissez – faire leadership styles. Bassett (1994) maintains that supervisors bringing the humanistic part to the job, by being considerate toward their employees, contribute towards increasing the employee's level of job motivation.

2.3. Theoretical Review

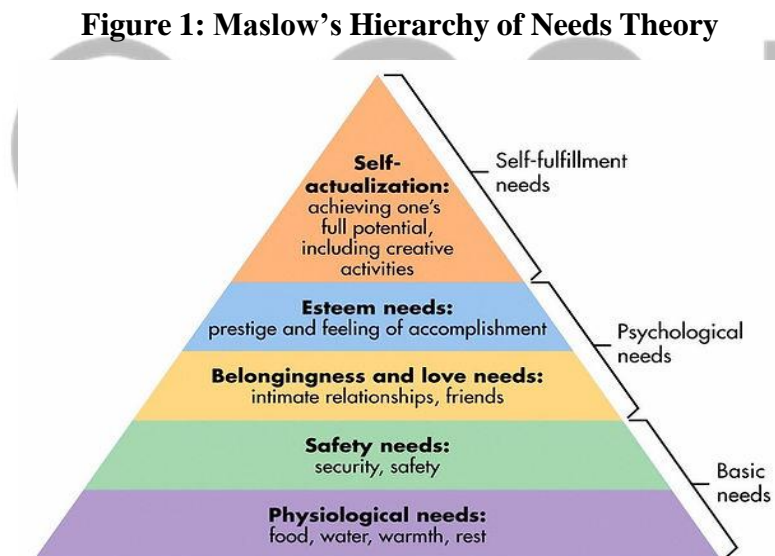
Various motivational theorists such as Abraham Maslow's (1979) hierarchy of needs which provided insight into personal behaviour patterns have been extensively researched. In order to understand what motivates employees and how employees should be motivated, content theories like Maslow's hierarchy of Needs theory, McClelland's Need theory and equity theory were chosen as the most appropriate to be researched for the topic under review.

2.3.1. Maslow's Hierarchy of Needs Theory

Needs form the basis of Abraham Maslow's theory of employee motivation (1943); since motivation starts with needs, therefore it captures wider area of employee motivation due to the fact that human beings is controlled by his personal needs. A need is something that a person requires. Satisfaction occurs when needs are fulfilled, and motivation is the attempt to satisfy a need (Aldag, 2002).

One of the most widely mentioned theories of motivation is the hierarchy of needs theory put forth by psychologist Abraham Maslow. Maslow saw human needs in the form of a hierarchy, ascending from the lowest to the highest, and he concluded that when one set of needs is satisfied, this kind of need ceases to be a motivator. Maslow's hierarchy of needs consists of five levels that are generally depicted as pyramid. Listed from the lowest level of needs to the top, they are the following: physiological needs; security and safety needs; esteem needs; social needs; and self-actualization needs (Lindner, 2018).

The person then seeks a higher level of need satisfaction. The theory also indicates that money's power to motivate a person is limited (Drummond, 2000). As each of these needs is substantially satisfied, the next need becomes dominant. From the standpoint of motivation, the theory would say that although no need is ever fully gratified, a substantially satisfied need no longer motivates. So if you want to motivate someone, you need to understand what level of the hierarchy that person is on and focus on satisfying those needs or needs above that level.



Source: Motivating employees with Maslow's Hierarchy of Needs

Maslow's hierarchy of needs is almost certainly the best-known theory of motivation extensively used by managers. The theory argues that within a person's existence, there is a hierarchy of five need levels: physiological needs, safety needs, social needs, esteem needs, and self-actualization needs. The physiological, safety, and social needs together are lower-level needs or survival needs, while esteem and self-actualization needs together are higher level needs, or growth needs.

The physiological needs comprise food, water, shelter, and clothing, which are accomplished by use of money.

The survival needs are powerful motivators for people to report for work to earn money. People, whose survival is threatened, will work in any job so that they can earn money to meet their lower-level needs. Also, the safety needs can be covered by indirect financial rewards such as benefit schemes that may include medical cover, pension plans and disability insurance, while higher classify needs such as the esteem needs, can be attained through use of merit-based pay (Bagraim, 2017).

Maslow's theory highlights that organizations must identify the level of needs at which the employee is present at, and then the needs must be addressed as a drive for motivation. If the basic needs such as physiological and safety needs are not met, organizations will not be able to fulfill the other levels of needs indicated. Not all employees are directed by a similar set of needs. It is through this realization that organizations are required to tailor reward programs that suit an employee's needs.

Maslow's need theory has received wide recognition, particularly among practicing managers. This can be attributed to the theory's intuitive logic and ease of understanding. However, the research does not validate this theory. Maslow provided no empirical evidence and other several studies that sought to validate the theory found no support for it. Maslow's theory can be a useful tool for employers in planning and determining the kinds of rewards that can be more effective in motivating employees. The most important thing is to value every employee as an individual and also to understand that employee's needs may differ from time to time. Therefore, it must be put into consideration that employers have responsibility of reassessing their employees regularly to find out whether the employees lack their needs in their working places.

Maslow (1943) suggests that human needs can be classified into five categories and that these categories can be arranged in a hierarchy of importance. These include physiological, security, belongings, esteem and self-actualization needs. According to him, a person is motivated first and foremost to satisfy physiological needs. As long as the employees remain unsatisfied, they turn to be motivated to fulfill those needs. When physiological needs are satisfied they cease to act as primary motivational factors and the individual moves "up" the hierarchy and seek to satisfy security needs. This process continues until finally self-actualization needs are satisfied. According to Maslow (1943), the rationale is quite simple because employees who are too hungry or too ill to work will hardly be able to make much a contribution to productivity hence difficulties in meeting organizational goals. This theory is applicable in this study because the theory can be a

useful tool for employers in planning and determining the kinds of rewards that can be more effective in motivating employees.

2.3.2. McClelland's Need Theory

Also, David McClelland (1961) through his Needs theory portrays that any human being is controlled by three needs which are: Need for power, Need for Affiliation, and Need for Achievement. Basically, people for high need for power are inclined towards influence and control. They like to be at the center and are good orators. They are demanding in nature, forceful in manners and ambitious in life. They can be motivated to perform if they are given key positions or power positions. In the second category are the people who are social in nature. They try to affiliate themselves with individuals and groups. They are driven by love and faith. They like to build a friendly environment around themselves. Social recognition and affiliation with others provide them motivation. People in the third area are driven by the challenge of success and the fear of failure. Their need for achievement is moderate and they set for themselves moderately difficult tasks. They are analytical in nature and take calculated risks. Such people are motivated to perform when they see at least some chances of success.

McClelland (1961) observed that with the advancement in hierarchy the need for power and achievement increased rather than affiliation. He also observed that 10 people who were at the top, later ceased to be motivated by this drive. Since McClelland's first experiments, over 1,000 studies relevant to achievement motivation have been conducted. These studies strongly support the theory in these three areas. According to McClelland (1961), the presence of these motives or drives in an individual indicates a predisposition to behave in certain ways. Therefore, from a manager's perspective, recognizing which need is dominant in any particular individual affects the way in which that person can be motivated. The status of McClelland's theory is however questionable. It is unclear how some of the measures in this theory correlate with one another and how motives have been translated into goals. Ackerman (2004) in Landy and Conte (2007) propose that motivation and performance can actually change over time since one's personality and cognitive abilities change with time; this theory is applicable in this study because it will reveal to identify the extent to which the organizational performance is linked with motivation.

2.3.3. Equity Theory

Adams's equity theory emphasizes that employees have a need for fairness at work and value placed on their contribution at work. The willingness of the employees to be part of the organization depends on motivational factors such as achievement, recognition, the work itself,

responsibility, advancement and growth. Hygienic factors include; supervision, working conditions, interpersonal relationship, pay and job security. Company policies and success of the organization depend on the evaluation of the fairness, or impartiality, of the rewards they will receive. In a reasonable situation, an employee receives rewards relative to the contribution he or she makes to the organization. Employees are motivated to preserve a balance between what they observe as their inputs or assistance and their rewards as compared to others (Robbins 2005).

According to Adam's (1996) inputs such as skill, tolerance, determination and enthusiasm, assistance given to other employees, experience, sacrifices made can be defined in many ways other than the number of hours spent at work. Meanwhile, output is not the remuneration received for the task done, rather it comprises the various types of financial and non-financial rewards such as recognition for the work, appreciation from co-workers, promotions received. Thus, for an employee to feel secured there needs to be a cohesive balance between inputs and outputs. Decision-makers within the organization should endeavor to prevent problems of equity by ensuring that rewards are fairly distributed on the basis of performance and that employees clearly understand the basis for their pay inclusive of benefits (Edward's 1999). Balance theories assume that people have a set of beliefs in which they strive to maintain a balance. Imbalance is a source of motivation to achieve balance (Edwards, 1999). Adam's equity theory is probably the most thoroughly developed statement on how people evaluate a social exchange relationship.

Equity theory states that people are motivated to achieve a condition of equity or fairness in dealing with the people at work and the organization (Spector, 2000). As per the equity theory of Stacey Adams, people are motivated by their beliefs about the reward structure as being fair or unfair, relative to the inputs. People have a tendency to use subjective judgment to balance the outcomes and inputs in the relationship for comparisons between different individuals.

A state of equity exists when the ratio of one employee is equal to that of other employees. When this happens, fairness has been achieved (Robbins, 2005). However, tension is created when the employee realizes inequality in the ratio relative to others. This tension serves as the basis for motivation (Ramlall, 2004). According to Adams, organizations should develop reward systems that are seen to be fair and equitable, and use a reward system consistent with what the employees believe their value to be to the organization (Ramlall, 2004). This theory is applicable in this study because it shows that employees can be highly motivated when they are treated equally in the organization.

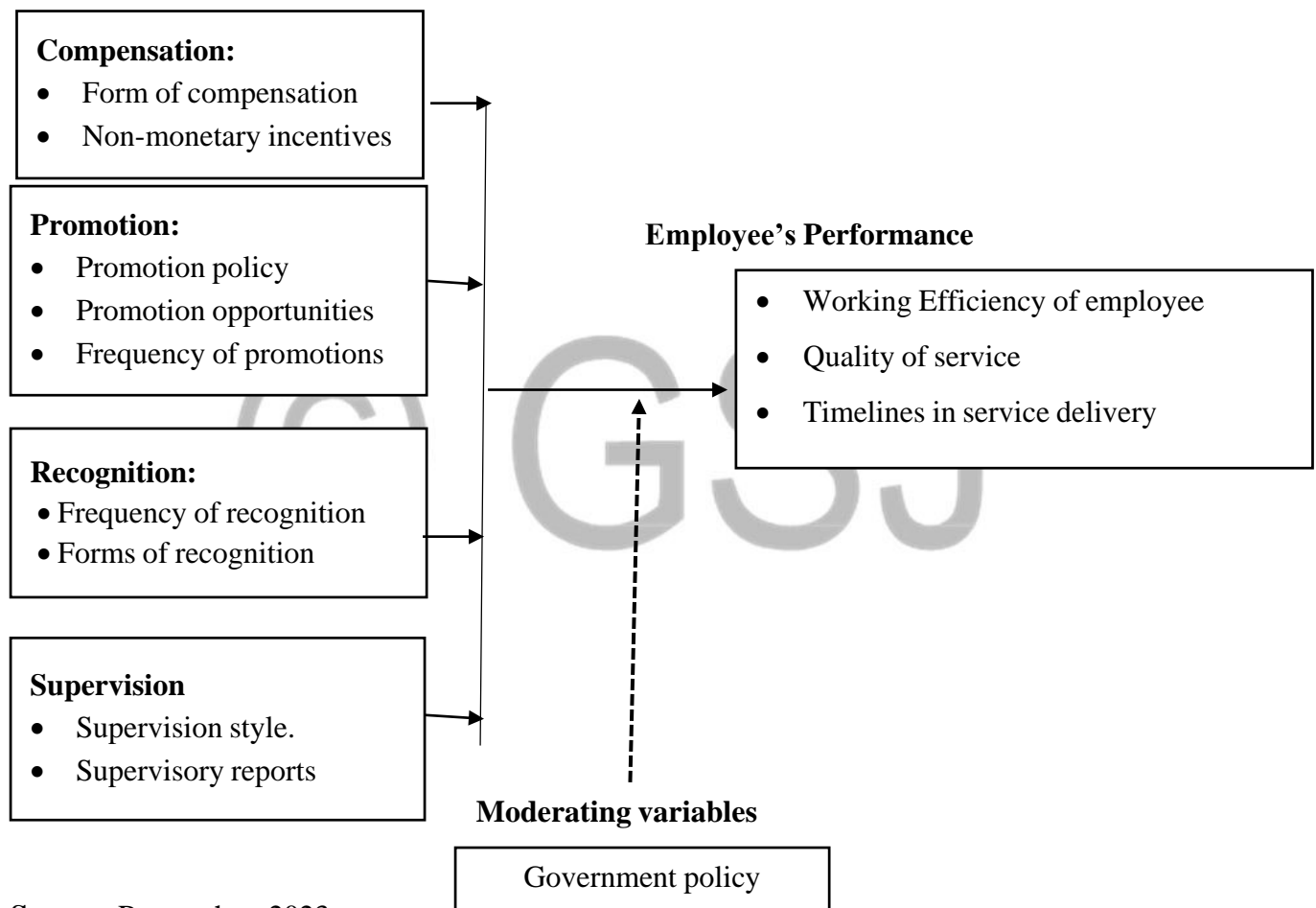
2.4. Conceptual Framework

In this research, the conceptual frame work is based on two variables which are employee motivation as independent variable and employee performance as dependent variable. This research concerns the impact of employee’s compensation, promotion, recognition, and supervision on employee performance; the figure 1.1 provides guidelines of this study:

INDEPENDENT VARIABLES

DEPENDENT VARIABLE

Employee Motivation



Source: Researcher, 2023

2.5. Research Gaps

Many work motivation theories have represented the influence of motivation on employee performance. In addition, many work motivation theories have tried to explain motivation and its influence, such as: Maslow’s (1943) Hierarchy of Needs, Adam’s (1965) Equity Theory, and David McClelland (1961) through his Needs theory. A person’s individual well-being at work, therefore, is a very significant aspect of research (Judge & Klinger, 2007).

Research has offered little support that a happy employee is productive; furthermore, some research has suggested that causality may flow in the opposite direction, from productivity to satisfaction (Bassett, 1994). This study of the impact of employee motivation to employee performance in RRA addresses the gap in research for the different organizations. Until present, there is no research that has been conducted in the organization itself to investigate the influence of motivation and employee performance.

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CHAPTER THREE

RESEARCH METHODOLOGY

3.0. Introduction

This chapter describes the research setting in which the study was carried out. It shows the methods and techniques that were used in the study. The study design, study population and sampling method, instrumentation and data collection were also being described in this chapter.

3.1. Research Design

This study adopted a descriptive research design as the variables in the study require both qualitative and quantitative analysis. Descriptive research design determines and describes the way things are. It seeks to describe a unit in detail, in context and holistically. The research sought to account how compensation, promotion, supervision, recognition for performance and provision of allowances influence employees' performance. Raw data were collected through questionnaires which were administered to the respondents. This research design was selected as it enabled descriptions of views beliefs and perceptions of employees.

A case study is an intensive descriptive and holistic analysis of a single entity or a bounded case (Oso & Onen, (2008)). Moreover, case study was used since RRA is chosen as a corporate body responsible for revenue collection in Rwanda. A case study was also chosen because the study focused in the head office as a representative of other revenue offices where it involving the collection of empirical data particular from only one or a small number of cases.

3.2. Target Population

Target population in statistics is the specific population about which information is desired. The target population comprised of a total of 124 staff working at the Rwanda Revenue Authority head quarter office in Kigali. The research targeted Rwanda Revenue Authority staff since most employees are directly or indirectly involved in decision making and controls.

3.3. Sample Design

A sample design is a definite plan for obtaining a sample from a given population. It refers to the technique or the procedure it would be adopted in selecting items for the sample (Kothari, 2004).

3.3.2 Sampling Technique

The study basically targeted top and middle level management members because they **were** the custodians of human resource department. In this study, therefore purposive sampling techniques was used in selecting interviewees with an option of replacing those who do not wish to respond. This technique was used simply because the study targeted custodians of human resources department. It also ensured that only people with relevant information was sampled.

3.3.2. Sample Size

A sample is a smaller group or sub-group obtained from the accessible population (Mugenda & Mugenda, 2003). The reason for the choice of the sampling method is because it enabled to representatively sample even the smallest and most inaccessible subgroups in the population. This allowed to sample the rare extremes of the given population. In addition, the study used the following formula proposed by using Yamane (1973) to determine the sample size because that is too large waste scarce resources and could expose more participants than necessary to any related risk.

Using Yamane formulae

$$n = \frac{N}{(1+N) e^2}$$

Where:

n = sample size

N = the population size

e = the acceptable sampling error (5%) at 95% confidence level

Thus; $n = 124 (1+124) (0.05)^2$

n=94 respondents

A sample of 94 respondents was targeted to participate in this study. This formula was used to estimate a representative sample. A total number of 94 respondents was taken as simple size. The following is the table showing sample size for each category.

Table 3.1. Table representing the Sample Size

Category	Population	Sample size
Top Management	12	8
Middle Level Management	24	17
Other staff	86	69
Total	124	94

Source: Primary data, 2023

3.4 Data Collection Techniques

Data collection techniques refer to secure information from individual for survey research purpose (Kothari, 2004). The study depended on primary data collected from the staff and some secondary data. The primary data was collected from the field survey using questionnaires and interview schedules. The questionnaires comprised both close-ended and open ended questions. These formed the basis of the analysis of the study. The questionnaires were handed to various departments within RRA to the various respondents. The secondary data were sourced from the reports and RRA strategic document.

3.4.1. Questionnaire

A questionnaire is an instrument in research that consists of a series of questions that may be sometimes probing in order to collect information and deeper details from respondents.

Compared to other types of surveys like verbal or telephone, questionnaires have a big advantage as they are cheap, do not ask much efforts from the questioner. With them, data gathering is easy and simple as they often have standardized answers even if sometimes the latter may frustrate respondents. They are sharply limited in a way that users must be able to read and respond to questions. Consequently, this may not be of help to some demographic entities driving the survey. Therefore, the total number of 94 questionnaires was given to middle level management and other staff and they were used purposely to elicit relevant information.

3.4.2. Interview Guide

In this case, the interview schedule was used to guide the discussion with the respondents who are key informers, employees from head office and thus needed to elaborate on several issues. Other relevant questions were asked in order to channel conversation in a way to get the information she wants. This technique was chosen as it helped respondents to open-up and speak their mind. Thus, the respondents gave the subject of the whole issue in general and they were asked to relict the

information without any bias. The interview was used especially to the 8 RRA staff (See table 3.1 above) which was also involved in the sample size.

3.4.3. Document Review Checklist

This technique is geared towards a systematic search of all that is written related with the research area such as books, pamphlets, monographs, unpublished documents, reports, budgets, public records etc.

Several documents available in libraries, on internet, memoires and other records of project) institution chosen as a case study was consulted for the purpose of obtaining secondary information relevant to the subject matter. The documents analysis that were used for secondary data collection at his convenient time, to obtain unobtrusive information, obtain data that are thoughtful.

3.5 Pilot Testing, Reliability and Validity Instruments

3.5.1 Pilot Testing Instrument

A sample identical questionnaire was administered to staff members. The pre-test was to identify ambiguous questions for realignment to the study objectives. Wrong phrasing, insufficient response spaces and unclear instructions were also identified and corrected. The results of the pre-test informed that the research content was valid.

3.5.2 Validity of the Instruments

Validity is the accuracy and meaningfulness of inferences which are based on research results (Mugenda and Mugenda 2003). In this study, validity was measured through the test instruments ability to measure what it is supposed to measure. A sample questionnaire was prepared and pretested with RRA institution purposively selected.

3.5.3 Reliability of the Instrument

Reliability is a measure of degree to which a research instrument yields consistent results or data after repeated trials test re-test method was applied to test the instruments reliability (Mugenda and Mugenda, 2003). This was achieved through administering the instrument twice to the same pilot group at intervals of two weeks with initial conditions constant. Analyses from the two pilot tests established the extent to which the instruments context were administered.

3.6. Data Analysis

After collecting data, it was cleaned and was coded. Descriptive statistics means, frequencies; percentages were used to analyze, interpret and discuss the findings of all three objectives. This was because those objectives needed to be descriptive.

With qualitative data, content analysis as well as tables used to interpret data presented to provide explanations to the facts that were expressed by the respondents.

Narration was used to interpret the relation between variables. Qualitative data were organized according to themes identified from the research questions and were analyzed the data using content analysis.

Data were also be presented in terms of percentage so as to show the weight of responses compared to the number of respondents. Statistical Package for Social Science (SPSS) was also be used for quantitative data analysis. The majority of quantitative data for this survey was collected using a 5 Point Likert Scale designed on a continuum ranging from strongly agree/very satisfied to strongly disagree/very dissatisfy on specific parameters of study. Mean scores were computed into percentage score to generate the customer satisfaction index

3.8. Ethical Consideration

Ethical issues were considered by getting the research clearance letter from UoK. This research letter presented to various authorities (institution) so that they allowed to access data required for this study. This study must not contradict with ethical principles including the obligation to avoid hurting or embarrassing the respondents as well as respecting their privacy. The ethical relevance of the research was asked with reference to the values and actions to undertake in order to complete it. For this purpose, a set of measures were observed to comply with ethical standards during the whole process of research. The benefits were looked though the respect of university requirement of running a research for the finalist student and challenges of engaging in this research was looked through time frame and hardly to get the necessary information for fulfil the objective.

A recommendation letter justifying the relevance of the research was provided by the Dean of department in order to get the information needed to the organization under study; A formal consent requested from each interviewee before interviewing him/her or engaging in any kind of discussions; respondents inform that they have the right to refuse any participation in the study; the respondents to sign the informed consent forms, respondents granted confidentiality regarding any information given and its use exclusively for the research purpose and the anonymity of the

respondents was used by coding them instead of reflecting the names, keeping privacy of the respondent by meeting them where they prefer. The permission was solicited through a written request to the concerned officials of firms under study before interacting with their employees.

CHAPTER FOUR DATA ANALYSIS, PRESENTATION AND INTERPRETATION

4.0. Introduction

This chapter shows the findings of the research and linked information that was collected in relation with research questions. In addition, this chapter presents statistical analyses which were done using Statistical Package for Social Sciences (SPSS) 21st version and interpretations of demographic profile of respondents, perceptions on effect of employee motivation on employee' performance in public Institutions. A case of Rwanda Revenue Authority.

4.1 Response Rate

The response rate was analyzed to show the representative from the sample size. A response rate is very important to the credibility of the research results. A low response rate may decrease the statistical power of the data collected and undermine the reliability of the results. It may also undermine the ability to generalize the results to the larger target audience. This is further complicated by the fact that a low response rate can be indicative of a non-response bias within the sample. A low response rate can give rise to sampling bias if the non-response is unequal among the participants regarding exposure and/or outcome. The study sampled 86 respondents who received questionnaire and 8 top managers who were interviewed. The study administered 82 (87.2%) questionnaires and 8 top managers (9.2%) were given the interview and the results are as shown in Table 4.2.

Table 4.2: Response Rate

Response	Frequency	Percentage
Returned	82	87.2
Unreturned	4	4.6
Interviewee	8	9.2
Total	94	100.0

Source: Field Survey Data, 2023

According to Mugenda and Mugenda (2003) and Kothari (2004), a response rate of above 50% is adequate for a descriptive study.

Babbie (2004) also asserted that return rates of above 50% are acceptable, 60% is good and 70% is very good. Thus, the response rate of 87.2% under this study was very good for study.

4.2. Demographic characteristics of the respondents

In this section, respondents provided the socio-demographic information including gender, age, marital status, qualification, and experience of the participants.

Table 4.3. Demographic characteristics of the sample (n=82)

Variables	Sub variable	Frequency	Percentage (%)
Gender	Male	52	63.4
	Female	30	36.6
	Total	82	100
Age	20-30	22	26.8
	31-41	46	56.1
	42-52	13	15.9
	Above 53	1	1.2
	Total	82	100
Marital status	Married	55	67.1
	Single	27	32.9
	Divorced	0	0.0
	Separated	0	0.0
	Total	82	100
Education level	Diploma	2	2.4
	Bachelor's degree	59	72.0
	Master's degree	19	23.2
	PhD	2	2.4
Experience	Total	82	100
	Less than 5 years	19	22.0
	5-10 years	41	47.6
	Above 10 years	22	25.5
	Total	82	100

Source: Field research, 2023

The findings indicated that half of respondents (56.1%) were aged between 31 and 41 years old, followed by those aged between 20 and 30 years (26.8%).

Nearly third quarter of respondents (63.4%) were male respondents while the rest were female (36.6%). This indicated that the composition of the staff in this public institution had more male than female staff representation More than half of respondents (67.1%) were married while the rest were single (32.9%). The findings also indicated that nearly the majority of respondents (72.0%) are holding bachelor degree, followed by those with masters ‘degree (23.2%) and lastly only 2.4% have diploma. The level of education outcomes suggests that, the respondents were adequately educated and that they able to comprehend to the questions raised and give substantial reaction since they would be advising to understanding as guided by their level of instruction which for this situation majority share having graduate as their education level. Furthermore, the findings indicated that majority of respondents (47.6%) had work experience between 5 and 10 years followed by those with experience above 10 years. The more the duration of work in the public sector is likely to reflect on more experience.

The results regarding the characteristics of the respondents generally confirm that the respondents are qualified. Therefore, the respondents' answers are reliable and trustworthy, allowing the researcher to get closer to the intended research results.

4.4. The impact of compensation on employee morale to perform

Employees were asked to state their perception of satisfaction with their current compensation package in order to determine the influence of compensation on employee performance in the organization. The results are as indicated in Table 4.3;

Table 4.4: Satisfaction with employee’s current compensation package

Level of agreement	Frequency	Percentage
Strongly agree	0	0
Agree	0	0
Undecided	5	6.1
Disagree	23	28.0
Strongly disagree	54	65.9
Total	82	100

Source: Field research, 2023

Table 4.4 indicates that no employee strongly agreed or agreed that they are satisfied with their compensation. 54 (65.9%) respondents strongly disagreed while 23 (28%) of the respondents disagreed that they are satisfied with their compensation and 5(6.1%) were undecided. 82 (100%) of the employees stated that their salaries were inadequate to meet their basic needs. 49 (59.8%)

of the respondents reported that there were no other forms of compensation other than the salaries while 33 (40.2%) of the respondents reported that there were other forms of compensation in addition to the salaries. Among the respondent who agreed to their being other forms of compensations; (82 %) identified the other form of compensation as public holiday allowance while the rest did not identify the other form of compensation.

Results from the interviews indicated that compensation is also used to motivate employees to work at their peak performance and improve morale. Employees who are fairly compensated tend to provide better customer service, which can result in organizational growth and development.

One of the top manager staff in RRA reported:

“Here in our institution we use a compelling compensation plan which helps to reduce the turnover rate of the company. Employees will be more incentivized to stay in their role and this saves potential expenses related to turnover.”

The study attempted to determine the influence of compensation on employee performance and respondents were asked whether compensation influenced their morale to perform and they responded as indicated in Table 4.4.

Table 4.5 Compensation influences morale to work

Answers	Freq	Percentage
Yes	65	79.3
No	17	20.7
Total	82	100

Source: Field research, 2023

Table 4.5 illustrates that, 65 (79.3%) of the respondents agreed that compensation affects their morale to perform while 17 (20.7%) disagreed. All the 82 respondents who agreed that compensation affects their morale to perform reported that the affect is negative, (52) citing low salaries and (13) citing inadequate allowances. They added that if they were satisfied with their salaries, the influence would be positive. This shows that there is a relationship between satisfaction with compensation and the type of influence it has on employees’ morale to perform, 61 (74.4%) of the respondents felt that increase in the compensation package would improve employee motivation.

Results from the interview also show that compensation is the primary motivating factor for employees to continuously push themselves to strive for greater heights. It offers them a reason to work hard and keep driving towards achieving the next milestone

The study sought to assess the level of influence of compensation on employee performance, and employees of RRA were asked to describe the extent to which compensation influenced their morale to perform. The results are as tabled in Table 4.6;

Table 4.6 Extent of influence of compensation on employee morale to perform

Level of influence	Freq	Percentage
Big extent	59	72.0
Small extent	14	17.1
Not at all	9	11.0
Total	82	100

Source: Field Research, 2023

Table 4.6 indicates that 59 (72%) of the respondents confirmed that compensation affects their morale to perform to a big extent, 14 (17.1%) to a small extent and 9 (11.0%) confirmed that compensation has no effect on their morale to perform.

Interviewees were asked if compensation influences employee morale to perform their duties. All most all informants reported that compensation can be used to improve morale, motivation, and satisfaction among employees. If employees are not satisfied, this can result not only in higher turnover but also in poor quality of work for those employees who do stay. A proper compensation plan can also increase loyalty in the organization.

4.4.1 Compensation and employee performance

Respondents were asked to state if their performance is influenced by the compensation package in order to assess the influence of compensation on employee performance. Their response was as indicated in Table 4.7;

Table 4.7: Employee performance and compensation package

Level of agreement	Frequency	Percentage
Strongly agree	42	51.2
Agree	24	29.3
Undecided	0	0.0
Disagree	10	12.2
Strongly agreed	6	7.3
Total	82	100.0

Source: Field Research, 2023

Table 4.7 indicates that 42(51.2%) of the respondents strongly agreed with the statement that employee performance in the organization is influenced by the compensation package offered, 24 (29.3%) agreed, 10 (12.2%) disagreed and 6 (7.3%) strongly disagreed. This shows that employee have a very strong attachment to the compensation package.

4.5 Influence of promotion on employee performance in the organization

Respondents were asked to state their perception of promotion in the organization and their response was as indicated in the Table 4.8;

Table 4.8: Employee promotion in RRA

Statements	SA Freq (%)	A Freq (%)	D Freq (%)	SD Freq (%)
Existence of promotion opportunities	9 (10.9)	15 (18.2)	30 (36.5)	28 (34.1)
Existence of promotion policy	10 (12.1)	12 (14.6)	46 (56.0)	14 (17.0)

Source: Field Research, 2023

Table 4.7 indicates that 30 (36.5%) of the respondents disagreed and 28(34.1%) strongly disagreed that their employment in the society gave them promotion opportunities, 9 (10.9%) strongly agreed and while 15 (18.2%). Out of the respondents who agreed, most reported that the basis of their promotion was good performance. On the other hand, a number of respondents believed there were promotion opportunities but they never benefited as they have little time to for training and development. This gives an indication that the society has not fully supported its employees in career development. On existence of a clear promotion policy, 46 (56%) of the respondents disagreed and 14 (17%) strongly agreed that there exists a clear promotion policy, 10 (12.1%) agree, and 12(14.6%) strongly agree.

During the interview with the top manager staff, on this point he reported:

“Here in our institution normally promoting employee from lower level to the higher level brings about a feeling of satisfaction among the employees. It improves their job satisfaction and motivation by providing greater income, status and responsibilities. By building up loyalty, promotion reduces, labour turnover”

These findings are in agreement with Yasmeen, Umar, and Fahad (2013) who stressed that job promotion exerts a powerful effect on the performance of organizations. Thus, workers' promotion in organizations should follow laid-down promotion policies and practices. The findings of this study may inform the design of appropriate promotion practices to drive the productivity of workers at the University of Abuja.

In addition, the findings would enable the policymakers of government to make knowledgeable decisions in the articulation of incentive policies in tertiary institutions. Furthermore, the findings may result in a policy for the attraction, satisfaction and retention of competent workers at the University of Abuja. Armstrong (1984) stressed that promotion inspires individuals to work in an organization for a long time for the fulfilment of their needs, which subsequently results in increased performance and stability of organizations. Thus, as was stated by Tilahun (2019) "the loss of employee represents a loss of skills, knowledge and experiences which can create a significant economic impact and cost to the organization as well as impacting the needs of customers.

The study sought to determine whether employees were satisfied with promotion at the organization, respondents were asked if they were satisfied with the current promotion opportunities. The results are depicted in Table 4.9.

Table 4.9: Employee satisfaction with current promotion opportunities

Level of agreement	Frequency	Percentage
Strongly agree	4	4.9
Agree	3	3.7
Undecided	0	0.0
Disagree	40	48.8
Strongly disagree	35	42.7
Total	82	100.0

Source: Field Research, 2023

According to Table 4.9, 40(48.8%) of the respondents disagreed with the statement that their employment at the organization gave them a chance to advance to a higher position, 35(42.7%) strongly disagreed, 3(3.7%) agreed and 4(4.9%) strongly agreed. This shows that 90.5% of the respondents are not satisfied with promotion in the organization as they have not had the chance for advancement.

Results from interview asserted that employee are satisfied when they get promotion. Thus, promotion is the best motivation for employees, with this motivation they will compete in a healthy manner. This is an effective motivation apart from a salary increase. Through promotion, employees are motivated to improve their performance and create employment stability within the company.

These findings are in accordance with Chen and Silverthorne (2008) who stated that the performance scores of employees should be used as the benchmark for promotion to foster hard work and competition among employees for the advancement of business organizations' growth and development underlines this.

The study sought to find out if employee performance was influenced promotion. The responses were as tabulated in Table 4.10.

Table 4.10: Level of Influence of promotion on employee morale to perform

Level of influence	Frequency	Percentage
Big extent	47	57.3
Small extent	21	25.6
Not at all	14	17.1
Total	82	100.0

Source: Field Research, 2023

As indicated in Table 4.10, 47(57.3%) of the respondents reported that promotion affects their morale to perform to a big extent, 21 (25.6%) to a small extent and 14 (17.1%) do not accept at all.

4.5.1 Promotion influences employee performance

The respondents were their perception of the influence of existence of promotion opportunities on employee's performance in the society and they responded as indicated in Table 4.11:

Table 4.11. Promotion opportunities influence employee performance in the organization

Level of agreement	Frequency	Percent
Strongly agree	22	26.8
Agree	46	56.0
Undecided	0	0.0
Disagree	7	8.5
Strongly disagree	7	8.5
Total	82	100

Source: Field Research, 2023

Table 4.11 illustrates that, 46(56%) of employees agree that promotion influences employee performance in RRA, 22(36.8%) strongly agree, 7(8.5%) disagree and 7(8.5%) strongly disagree that employee performance is influenced by promotion.

Results from the interview guide indicated that promotion influences employee performance and this encourages employees to increase their performance to deliver more high-quality work. Enhances productivity: Promotion increases performance, which affects the productivity of employees and the organization. Increases loyalty: An employee who receives a promotion is likely to stay loyal to the organization.

4.6. Influence of recognition on employee morale to perform

Respondents were asked if they were satisfied with the current recognition systems. The responses were as indicated in the below table:

Table 4.12: Level of agreement with recognition systems in the organization

Level of agreement	Frequency	Percent
Strongly agree	38	46.3
Agree	32	39.0
Undecided	0	0.0
Disagree	7	8.5
Strongly disagree	5	6.0
Total	82	100

Source: Field research, 2023

Table 4.12 indicates that, 38(46.3%) of the respondents strongly agree that their performance was recognized by RRA, 32 (39.0%) agree, 5(6.0%) strongly disagree while 7(8.5%) disagree. Additionally, respondents were requested to state the frequency of recognition since appointment. The response was as tabled in Table 4.13.

Findings from interview indicated that recognized employees are motivated to perform at their best, contributing to overall increased productivity within the organization and a culture of appreciation fosters a positive work environment, attracting and retaining top talent

Table 4.13: Frequency of recognition

Times recognized	Frequency	Percent
1-2	26	31.7
3-4	14	17.1
>5	7	8.5
Never	35	42.7
Total	82	100

Source: Field Research, 2023

Table 4.13 indicates that 35(42.7%) of employees have never been recognized for good performance, 55(29%) have been recognized between one to two times, 14(17,1%) three to four times and 7 (8.5%) have been recognized for good performance over five times.

Out of the respondents whose performance has been recognized, 79% reported that they were recognized by a word of thank you and congratulation in the presence of other employees while 19% reported that they were recognized through annual increments.

4.6.1 Impact of recognition on employee performance in the organization

Respondents were asked if their performance was influenced by recognition, they responded as tabulated in the table below:

Table 4.14: Recognition influences employee performance in RRA

Level of agreement	Frequency	Percentage
Strongly agree	50	61.0
Agree	8	9.8
Undecided	0	0.0
Disagree	18	22.0
Strongly disagree	6	7.3
Total	82	100.0

Source: Field Research, 2023

Table 4.14 illustrates, 50(61.0%) of the respondents strongly agree and 8(9.8%) agreed that recognition influences the performance of employees in the organization, 18(22.0%) disagree, and 6(7.3%) of the respondents strongly disagreed and (58%) of the respondents reported that financial recognition would motivate them better than word of mouth.

One of the top staff during the interview he observed:

“Recognition affects employee motivation because acknowledging and celebrating the hard work, achievements, and successes of employees lets them know they are valued and the work they do has an impact. Recognition builds trust, boosts team morale, increases employee retention and loyalty, and improves performance.”

These findings concur with Tessy (2017) who stated that the simple act of acknowledging achievement is a major boost for employee morale and performance. And that's why employee recognition is so critical.

When you reward employees for their contributions, they feel ownership and pride—and are willing to work just as hard on their next project. Employee recognition is the open acknowledgment and praise of employee behavior or achievement. It’s used by organizations to express appreciation, motivate employees, and reinforce desired behavior.

4.7 The impact of supervision of employee performance in the organization

The study went further to find out the perception of employee on their satisfaction with supervision in the organization, the respondents were asked is they have a good relationship with their supervisor. Their response was as indicated in the Table 4.15;

Table 4.15: Employee relationship with supervisors in the RRA

Level of agreement	Frequency	Percent
Strongly agree	18	22.0
Agree	46	56.1
Undecided	0	0.0
Disagree	13	15.9
Strongly disagree	5	6.1
Total	82	100

Source: Field research, 2023

Table 4.15 indicates that 46(56.1%) of the respondents agree that they have a good relationship with their supervisors, 13(15.9%) disagree, 5(6.1%) strongly disagree, and 18(22 %) strongly agreed. In determining supervision relations in the organization, respondents were asked if there existed clear reporting line and they responded as indicated in Table 4.16

These findings are relevant since John (2021) pointed supervision is a delicate and often misunderstood function that can have a variety of effects on employees’ efficiency. Records of action plans, monitoring, and follow-up reports show that supervision goes on in every unit in an organization.

Table 4.16. Existence of clear reporting lines

Responses	Frequency	Percentage
Yes	51	62.1
No	31	37.9
Total	82	100

Source: Field Research, 2023

Table 4.16 illustrates that 51(62.1%) of the respondents agreed that there is clear reporting line in the organization while 31(37.9%) disagreed. All of the respondents confirmed that there is no documentation on the reporting lines but those who are aware of the reporting lines reported that they were told of their supervisors on appointment. Out of the (31) respondents who disagreed on existence of clear reporting lines, (13) are support staff who reported that different section heads allocate them different duties within the same time frame leading to confusion. This affects their performance as they may not finish all the tasks within the expected time frame.

Besides, 62 (75.6%) of the respondents agreed that their relationship with their supervisors would affect their morale to perform while 20 (24.4%) reported that their relationship with their supervisor would not affect their morale to perform. The respondents were further questioned on the extent of this influence and their response was as indicated in Table 4.17;

Table 4.17: Extent of influence of supervision on employee morale to perform

Level of influence	Frequency	Percentage
Big extent	34	41.5
Small extent	28	34.1
Not at all	20	24.4
Total	82	100.0

Source: Field Research, 2023

Table 4.17 indicates that 34 (41.5%) of the respondents reported that supervision would influence their morale to perm to a big extent, 28(34.1%) would be affected to a small extent while 20 (24.4%) would not be affected at all.

4.7.1 Supervision and Employee performance

The study identified the role of supervision on employee performance by asking the employees if supervision influenced their performance. Their response was as indicated in Table 4.18;

Table 4.18: Supervision influences employee performance

Level of agreement	Frequency	Percent
Strongly agree	12	14.6
Agree	44	53.7
Undecided	1	1.2
Disagree	19	23.2
Strongly disagree	6	7.3
Total	82	100

Source: Field Research, 2023

Table 4.18 indicates that 44(53.7%) of the respondents agree that supervision influences their performance, 12(14.6%) strongly agree, 19(23.2%) disagreed, 6(7.3%) strongly disagree and 1(1.2%) were undecided if supervision influences their morale to perform.

During the interview with the top managers on the question regarding how supervision influences employee performance, mostly a half of them stated:

“Employees by nature want to work without being supervised just to have their way of working but the introduction of supervision has greatly helped organization to maximize their input to achieve the desired output. It does not only improve organizational efficiency but also the supervised employee efficiency which will aid their target achievement because the manager or supervisor is saddled with the responsibility of strategically influencing the workforce towards the attainment of their set individual, or group target for the overall achievement of organizational goals. There is no gain saying that for the subordinate to be influenced to take the positive line of action, the quality of the supervisor must be improved as they play a key role in mentoring their subordinate.”

These findings are in agreement with Gopika & Dubey (2023) who opined that the oversight or supervisory function entails leadership in a professional manner or building people personally to fit into what is expected and not dominating over others because supervision is not a manager forcing the supervisee to do work in a particular way but managerially and professionally influencing them to see reasons to be more committed and the positive impact of working based on laydown principles/regulations/standards. Supervisors ensure the sales representative becomes a problem-solver who can identify and define customer needs, problems, and inefficiencies and offer solutions that will solve those problems and eliminate market inefficiencies (Czinkota et al., 2021)

4.8. Level of Employee Performance

The dependent objective of the study was employee performance of public institution in Rwanda. The study evaluated the respondents' level of agreement with the various statements on the employee performance using a scale of 1 – 5 where 5- strongly agree, 4- agree, 3- Undecided, 2- disagree and 1- strongly disagree. The findings are as illustrated in Table 4.18.

Table 4.19. Level of agreement on employee performance

Statements	SA	A	U	D	SD
	Freq	Freq	Freq	Freq	Freq
	(%)	(%)	(%)	(%)	(%)
Are services offered operated with efficiency	48 58.5	31 37.8	1 1.2	2 2.4	0 0
Are clients satisfied with the quality of services delivered?	21 25.6	56 68.2	2 2.4	2 2.4	1 1.2
Is there employee productivity in the institution	31 37.8	48 58.2	0 0	3 3.6	0 0
Is there timeliness in service delivery to the clients	62 75.8	10 12.1	10 12.1	0 0	0 0

Source: Field Research, 2023

Key: SA-Strongly Agree, A-Agree, UD-Undecided, D-Disagree, SD-Strongly Disagree,

The table 4.19. indicates the level of agreement of employee performance. Regarding the first statement, the majority of respondents (96.3%) strongly agreed and agreed services offered by RRA were operated with efficiency and even clients are satisfied with the quality of services delivered as highlighted by 93.8%. Moreover. the respondents were asked if there is employee productivity in the institution and 96% agreed to the statement while 3.6% were neutral to that statement. Lastly, the responds were asked if there is timeliness in service delivery to the client's and the majority again of 87.9% agreed that statement but 12.1% were undecided with that statement.

The findings revealed that the level of employee performance at RRA is based on services offered operated with efficiency, clients' satisfaction with the quality of services delivered, employee productivity in the institution and even timeliness in service delivery to the clients.

These are relevant with Robin (2018) who indicated that organizational effectiveness covers several and complex performance outcomes that include; customer service, commitment, satisfaction, and organizational performance. In addition to profitability and the financial details, human capital also contributes to the achievement of goals and objectives through constructive use of resources while adjusting to the external environment.

4.9. Pearson Correlation analysis

To quantify the strength of the relationship between the variables, the study used Karl Pearson's coefficient of correlation. The Pearson product-moment correlation coefficient (or Pearson correlation coefficient for short) is a measure of the strength of a linear association between two variables and is denoted by r . The Pearson correlation coefficient, r , can take a range of values from +1 to -1. A value of 0 indicates that there is no association between the two variables. A value greater than 0 indicates a positive association, that is, as the value of one variable increases so does the value of the other variable. A value less than 0 indicates a negative association, that is, as the value of one variable increases the value of the other variable decreases. The Pearson's coefficient was used to verify the existence or non-existence of linear correlation between and among the variables.

Table 4.20. Correlation between dependent and independent variables

		Compensation	Promotion	Recognition	Supervision	Employee performance
Compensation	Pearson Correlation	1				
	Sig. (2-tailed)					
	N	82				
Promotion	Pearson Correlation	-.193	1			
	Sig. (2-tailed)	.082				
	N	82	82			
Recognition	Pearson Correlation	-.233*	.065	1		
	Sig. (2-tailed)	.035	.560			
	N	82	82	82		
Supervision	Pearson Correlation	-.341**	.666**	.395**	1	
	Sig. (2-tailed)	.002	.000	.000		
	N	82	82	82	82	
Employee Performance	Pearson Correlation	.595**	-.280*	-.518**	-.598**	1
	Sig. (2-tailed)	.000	.011	.000	.000	
	N	82	82	82	82	82

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

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

Pearson correlation analysis findings were presented in table 4.20. The correlation existing between employee performance and all the independent variables; compensation, promotion, recognition, supervision was strong and positive and negative for some (0.595, -0.280, -0.518, and -0.598 respectively) significant at the 0.05 and 0.01 level. All the predictor variable; compensation, promotion, recognition and supervision were satisfactory with a significant level of 0.000 each.

4.10. Multiple Regression

Multiple regression is the statistical technique that identifies the relationship between two or more quantitative variables: a dependent variable, whose value is to be predicted, and an independent or explanatory variable (or variables), about which knowledge is available. The relation between the variables can be illustrated graphically, or more usually using an equation. The study adopted simple regression guided by the following model: $Y = \beta_0 + \beta_1 X_1 + e$ Where: Y= is the dependent variable representing aggregate number of house units build annually β = vector of regression coefficients; Y= Dependent, X: Independent

Table 4.21. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.777 ^a	.604	.583	.95038

a. Predictors: (Constant), compensation, promotion, Recognition, supervision

The table above indicates the fit of model. It shows the fitness of the regression model in explaining the variables under study. The findings show that the predictor variables; compensation, promotion, Recognition, supervision adequately explained decision making. R square of 0.604 supported the findings. This implies that the predictor variables can explain 58.3% of the employee performance which implies that 41.7% of employee performance can be explained by other factors not captured by this study

Table 4.21.ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	106.062	4	26.515	29.357	.000 ^b
	Residual	69.548	77	.903		
	Total	175.610	81			

a. Dependent Variable: Employee performance

b. Predictors: (Constant), compensation, promotion, Recognition, supervision

Table 4.21 presented ANOVA statistics which indicates that the overall model was statistically significant. Probability (p) value of 0.000 supported this. The results of F test on 0.01 important level was $F_{estimate} > F_{table}$, $F_{estimate} = 29.357$ and P is $.000^b$ which is < 0.05 . As such, the model was meaningful at 1% important level. The reported p was significant in this study because it was less than the conventional probability of 0.05 significance level. These results indicate that compensation, promotion, recognition and supervision: independent variables are good predictors of employee performance.

Table 4.22. Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.297	.498		8.634	.000
1 Compensation	.976	.183	.410	5.338	.000
Promotion	.104	.111	.094	.931	.005
Recognition	-.395	.122	-.265	-3.227	.002
Supervision	-.627	.168	-.416	-3.727	.000

a. Dependent Variable: employee performance

Table 4.22 above indicates that Kernel of regression analysis in which $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \mu$.

The employee motivation four variables that are compensation, promotion, recognition and supervision of constant and it has unstandardized coefficients B equal to 4.297 when is constant. The Std error is 0.498. Thus, according to Kernel formula, employee motivation four variables that are compensation, promotion, recognition and supervision equal to $Y = 4.297 + 0.976X_1 + 0.104X_2 - 0.395X_3 - 0.627X_4 + \epsilon$ is effective and efficiency of employee performance which is dependent variable. The findings through regression results indicated that employee motivation have significant positive effect on employee performance specifically on compensation, promotion, recognition and supervision of employee motivation. These findings support research objectives. These findings are consistent with the findings of Matt (2023) who pointed that employee motivation impacts performance in many positive ways. Motivated employees are more productive, happier at work, more committed to the vision, better collaborators, and more likely to stay with the organization. Effective performance management is essential for high motivation and high performance.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.0. Introduction

This section consists of a discussion of the results of the study related to the research objectives, conclusions and recommendations on various topics. First, summary of the major findings was presented. Then the conclusion derived from the findings was offered followed by recommendations made based on the conclusions. And finally, recommendation for further studies was provided.

5.1 Summary of findings

Data collected from sampled respondents enabled the study to assess the impact of employee motivation on employee performance in RRA. This study was guided through three research objectives and three research questions; to establish the impact of compensation on the performance of employees of Rwanda Revenue Authority, to determine the impact of promotion opportunities on the performance of employees of Rwanda Revenue Authority, to assess the impact of recognition on employee performance at Rwanda Revenue Authority and to examine the impact of supervision on performance among the employees of Rwanda Revenue Authority.

The study adopted descriptive research design. The study targeted 124 RRA staff located at RRA headquarters and sampled 94 respondents taken as sample size. This study used simple random sampling technique because it was easy to select from large number of respondents. Data were collected by using of questionnaires and interview. The study used Statistical Package for Social Sciences (SPSS) to analyze data and the findings of the study was presented through the use of descriptive statistics to enable the beneficiaries easily interpret the findings. Results indicated that compensation, promotion opportunities, recognition and supervision were important in determining employee performance in RRA. Finally, the study used correlation and multiple regression for analysis.

5.1.1. Findings on how compensation influence the performance of employees of RRA

The study found out that all the employees were not satisfied with their current compensation package which was based on the organizations ability. In addition, majority of employees reported that the compensation package offered affected their morale to perform. Moreover, most employees reported that the compensation package affected their morale to perform to a big extent; only (12.2%) reported that the compensation package did not affect their morale to perform.

The study went further to examine the influence of compensation on employees' actual performance and it was clear that most employees (87%) performance was affected by compensation.

5.1.1. Findings on how promotion opportunities influences the performance of employees of RRA

Majority of the employee (56%) reported that there was no clear policy on promotion and (17%) said that they did not believe that they have chances of being promoted. Only (24%) of the employees were satisfied with the current promotion mechanisms in place at the organization. This is a clear indication that RRA employees are not being promoted as often and as they expect despite academic qualifications and good performance. The situation has influenced employee morale to perform as reported by a majority of staff who agreed that their morale to perform is influenced by their satisfaction with promotion. The study went further to examine the influence of promotion on employee actual performance, (68%) of the respondents reported that promotion influences their performance. Moreover, more than half of the respondents reported that promotion influences their performance to a big extent and only (17.1%) reported that promotion has no influence on their performance. The findings indicate that promotion influences employee performance. RRA should develop and implement a clear and fair promotion policy in order to improve employee morale to perform and their overall output. This is similar to the findings of Florence & George (2013) in their analysis of performance management on employees study at KENGEN which found out that there is a strong relationship between remuneration and performance; remuneration motivates employees. Pay not only impacts performance but also attracts and retains skills in the industry and skilled employees perform better than fresh recruits.

5.1.3. Findings on how recognition influences the performance of employees of RRA

From the findings, the study revealed that 38(46.3%) of the respondents strongly agree that their performance was recognized by RRA, 32 (39.0%) agree, 5(6.0%) strongly disagree while 7(8.5%) disagree. Additionally, respondents were requested to state the frequency of recognition since appointment, 35(42.7%) of employees have never been recognized for good performance, 55(29%) have been recognized between one to two times, 14(17,1%) three to four times and 7 (8.5%) have been recognized for good performance over five times. Out of the respondents whose performance has been recognized, 79 % reported that they were recognized by a word of thank you and congratulation in the presence of other employees while 19% reported that they were recognized through annual increments. Besides, respondents were asked if their performance was influenced by recognition.

From the findings, the results indicated that 50(61.0%) of the respondents strongly agree and 8(9.8%) agreed that recognition influences the performance of employees in the organization, 18(22.0%) disagree, and 6(7.3%) of the respondents strongly disagreed and (58%) of the respondents reported that financial recognition would motivate them better than word of mouth.

5.1.4. Findings on how supervision influences the performance of employees of RRA

The fourth objective was to examine the impact of supervision on performance among the employees of RRA. The findings of this study indicate that majority of the respondents (56.1%) were satisfied with supervision in RRA with (62.1%) reporting that they have a good relationship with their supervisors. Additionally, more than half of the respondents reported that there are clear reporting lines at the organization and that employees are aware of their immediate supervisor. Futhermore, 62 (75.6%) of the respondents agreed that their relationship with their supervisors would affect their morale to perform while 20 (24.4%) reported that their relationship with their supervisor would not affect their morale to perform.

5.2. Conclusion

From the study conclusions based on findings were drawn. The findings proved that all of the four independent variables assed in the study have shown significant level of association with employee performance in RRA.

5.2.1. Conclusion 1

From the study findings, study concluded that compensation influences employee performance at RRA. The findings indicated that they were not satisfied with their current compensation package, as the salaries were not adequate to meet their basic needs. In addition, majority of employees reported that the organization had clear policy guidelines that governed their compensation from entry point. Majority of the employee said that their salaries were based on the organizations ability and not their individual performance. They also confirmed that in addition to the salaries, they receive salary increment from time to time; the increments are awarded to all employees. Employees suggested that the increment should be annual to cater for inflation which increases the cost of living. The employees confirmed that they receive an allowance for working over public holidays; however, the allowance is not sufficient.

5.2.2. Conclusion 2

From the findings, the study concluded that promotions influence employee at RRA as promotions seem to have been silent at RRA. They never had a chance of being promoted despite good performance and long service. The RRA did not have a promotion policy.

Getting higher position is not only considered as one kind of benefits, but also requires the employee more responsibility to his/her organization. If the employee is working hard, addressing all tasks expected and performing beyond expectations, they are deserved to get promotion, and therefore the employer may give the employee a promotion as a sign of excellence. These findings concur with n Jos, Plateau, Nigeria, Magaji, Akpa, and Ozioma (2018) who intended to investigate the impact of employee recognition and advancement on work satisfaction. A survey research approach was used for the study, which recruited 541 workers from five (5) different outsourced service providers in Jos, Plateau. The study came to the conclusion that elements like promotion and recognition have a favorable impact on the happiness that employees of outsourced service providers experience.

5.2.3. Conclusion 3

From the findings, the study concluded that recognition influences employee performance at RRA when employees are rewarded, they get work done. Employers get more of the behavior they recognize, not what they assume they will automatically get from employees. Most employees have been recognized since employment and they confirmed that the basis of recognition is good performance. Besides, good performance is appreciated publically and in the presence of colleagues. However, employees suggested that public recognition should be followed by a financial incentive. The study went further to find out the influence of recognition on employee performance. These findings are relevant since Christiane, Robert and Susanne (2013) investigated the causal effect of public recognition on employee performance. They hired more than 300 employees to work on a three-hour data-entry task. In a random sample of work groups, workers unexpectedly received recognition after two hours of work. They found that recognition increases subsequent performance substantially, and particularly so when recognition is exclusively provided to the best performers. Remarkably, workers who did not receive recognition are mainly responsible for this performance increase.

5.2.4. Conclusion 4

From the findings, the study concluded that supervision influence employee performance as there is a good relationship with their supervisors at RRA. Employees were satisfied with supervision in the organization. The study found that there are clear reporting lines in the organization as was supported by more than half of the respondents. It is highly possible that not all employees are aware of the reporting lines supporting their disagreement with the statement. Organizational structures and communication lines should be in the knowledge of all employees and this should form part of their orientation on first appointment.

These support Omisore (2014) who stated that in certain situations, supervision and harmonious relationships between supervisors and subordinates consistently increase employee productivity; and thus, positively influences an organization. In contrast, inadequate supervision will adversely affect an organization and employees. An effective supervisory relationship requires a capable supervisor that not only demonstrates technical expertise but also has the ability and responsibility to mentor subordinates.

5.3. Recommendations

To enhance employee performance in RRA, the study recommends to:

- Develop and implement a payment policy to attract sufficient and suitable employees, retain employees and reward employee's effort, loyalty, experience and achievements. Set salaries should fulfil legal obligations, be competitive, be equitable, be motivational and be sufficient to cover the cost of living. In addition, the salaries should be reviewed from time to time and a number of factors should be considered; employee performance, level of education and service rendered to the organization.
- Develop and implement a clear promotion and career advancement policy to allow employees climb up the ladder and make use of their added skills. The policy has to take into account employees qualifications, performance and period of service.
- Enhance employee recognition with a financial reward. Even though majority of employees from the study are recognized, many of them are not as satisfied with the form of recognition adding that a financial incentive would increase the level of appreciation. A performance appraisal system that incorporates various types of rewards for different level of performance should be implemented to enhance performance recognition.
- Develop and implement an organizational structure to communicate to employees on different levels of authority. The structure should take into consideration the span of control to avoid underutilization or overstretching of personnel.
- Ensure employee motivation is natured in the organization by creating a conducive environment, enhancing teamwork, remunerating employees equitably, recognizing employees' qualifications and performance through career advancement and working towards an agreed goal.

5.4. Suggestions for further research

The study concentrated on the effect of motivation on employees' performance where the findings revealed that there is positive relationship between motivation and employees' performance as well as existence of inadequate motivation practice in public sector especially at RRA.

Basing on the findings there is a need to conduct intensive study on the cause of poor motivation practice in public sector by involving numerous public institutions that will help to improve performance of public servants.

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APPENDIX I QUESTIONNAIRE FOR EMPLOYEES

My name is Rachel CYUZUZO a student at the University of Kigali, carrying out research on the impact of motivation on the performance of employees in public Institutions. A case of Rwanda Revenue Authority. I kindly request you to provide me with information, which will be treated confidentially and used for academic purposes only.

SECTION A: BACKGROUND INFORMATION (Tick the right option or fill in the blank)

1. What is your gender?

- a) Male
- b) Female

2. What is your age?

- a) 20-30
- b) 31-41
- c) 42-52
- d) Above 53

3. What is your highest level of education?

- a) Diploma
- b) Bachelor's
- c) Master
- d) PhD

4. What is your marital status?

- a) Single
- b) Divorced
- c) Separated
- d) Diploma

4. How many years have you been in this sector?

- a) Less than 5 years
- b) 5-10 years
- c) Above 10 years

SECTION B: EMPLOYEE MOTIVATION AND EMPLOYEE PERFORMANCE

5). Do you think these motivators are sufficient to ensure good performance of employees?

- a) Yes ()
- b) Sometimes ()
- c) No ()
- d) Not sure ()

Support your answer

.....
.....
.....
.....

6) According to you how best should employees be motivated to improve in performance?

- a) compensation ()
- b) Promotions ()
- c) Quality Supervision ()
- d) Recognition of good performance ()
- e) Others (specify).....

Explain answer.....
.....
.....

A) COMPENSATION

7) Is your salary adequate to cater for your basic needs? Yes () / No ()

8) According to you, what form of compensation would influence employee performance most?

- a) Salary ()
- b) Bonuses ()
- c) Overtime ()

Explain answer.....
.....
.....

9) Does your compensation package affect your morale to perform?

Yes () No ()

If yes, is the effect positive of negative?.....

Explain your answer.....

10) Your compensation package is based on,

a) Individual Performance ()

b) Organization performance ()

c) Service period ()

B) PROMOTION

11) Since you joined the organization, how many times have you been promoted?

a) 1-2 ()

b) 3-4 ()

c) 5 and above ()

d) Never. ()

12) What was the basis of your latest promotion?

a) Good Performance. ()

b) Period of service. ()

c) Seniority in rank. ()

d) Any other

13) Does promotion improve your morale to perform?

Yes () No ()

14) Is there a clear policy on promotions in the organization?

Yes () No ()

15) Does the organizations structure provide room for career advancement

.....
.....

C) RECOGNITION

16) Does the organization recognize your performance? Yes () / No ()

17) Since employment, how many times have you been recognized?

- a) 1-2
- b) 3-4
- c) 5 and above
- d) Never.

18) What are the forms of recognition available in the organization?

.....
.....
.....

19) Other than performance, is there any other basis for recognition?

Yes () No ()

20) Is recognition uniform to all employees?

Yes () No ()

21) Does recognition affect your performance?

Yes () No ()

22) For each of the following statements about motivation of employees, please indicate (by ticking) the extent to which you agree with them, using the following scale: (Strongly Agree, Agree, Undecided, Disagree and Strongly disagree).

	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
I am paid a salary that is enough to cater for my basic needs.					
My employment terms give me a chance to advance to higher positions.					

I have a good working relationship with my supervisor.					
My performance is recognized by the Rwanda Revenue Authority.					

23) For each of the following statements about the influence of motivation on the performance of employees, please indicate (by ticking) the extent to which you agree them, using the following scale: (To a big extent, to a small extent, not at all).

	To a big extent	To a small extent	Not at all
To what extent does salary influence your morale to work..			
To what extent does promotion influence your morale to work?			
To what extent does supervision influence your morale to work?			
To what extent does recognition influence your morale to work?			

D) SUPERVISION.

19) How is your relationship with your supervisor?

- a) Very Good ()
- b) Good ()
- c) Average ()
- d) Poor ()

20) Does the relationship with your supervisor affect your performance?

- Yes ()
- No ()

21) Is there a clear reporting line in the organization?

- Yes ()
- No ()

22) Do you discuss your performance with your supervisor?

- Yes ()
- No ()

23) Does your supervisor represent your concerns to top management?

Yes () No ()

SECTION C: EMPLOYEE PERFORMANCE (Tick the right option or fill in the blank spaces)

24). How do you rate the performance of employees in Rwanda Revenue Authority?

- a) Excellent ()
- b) Good ()
- c) Average ()
- d) Below average ()

25). For each of the following statements about performance of employees, please indicate (by ticking) the extent to which you agree with them, using the following scale: (Strongly Agree, Agree, Undecided, strongly agree and Disagree

Statement	1	2	3	4	5
Are services offered operated with efficiency					
Are clients satisfied with the quality of services delivered					
Is there employee productivity in the hospital					
Is there timeliness in service delivery to the clients					

End

Thank you for kind cooperation

APPENDIX II

INTERVIEW FOR TOP MANAGEMENT

- 1) How do you assess your own motivation as a factor for high performance?
- 2) How is the incentive system for the managers' structure at your organization?
- 3) Do motivation programs used in your organization improve the performance of employees?
- 4) Does motivation satisfy the needs of the employee very well?
- 5) Do you think employees' motivation is important to the organization?
- 6) Does the organisation provide fair promotion opportunities for the employee?
- 7) To what extent does compensation affect the performance of employees of Rwanda Revenue Authority?
- 8) What is the impact of promotion opportunities on the performance of employees of Rwanda Revenue Authority?
- 9) To what extent does recognition on employee performance at Rwanda Revenue Authority?
- 10) How does the supervision on performance among the employees of Rwanda Revenue Authority?
- 11) What are the challenges that organizations face during motivation of employees?
- 12) What do you think can be done to improve employee performance in Rwanda Revenue Authority?
- 13) What do you think can be done to improve employee motivation in Rwanda Revenue Authority?

APPENDIX III DATA COLLECTION LETTER



"Unequaled Education Excellence"

OFFICE OF THE DEAN OF GRADUATE SCHOOL

Kigali September 21, 2023

TO WHOM IT MAY CONCERN

Sir/Madam,

Subject: **DATA COLLECTION LETTER FOR RACHEL CYUZUZO**

REG. NO: 2205000798.

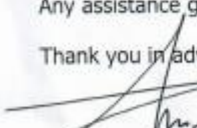
As part of the curriculum for all academic programs at University of Kigali, the students are required to undergo research collecting data from Institutions of repute for academic use only.

The purpose of this letter is to introduce to you the above named Masters student, who is interested in sourcing information from your organization.

Her subject of interest is ***"Impact Of Employee Motivation On Employee Performance in Public Institutions In Rwanda . A Case Study Of Rwanda Revenue Authority."***

Any assistance given to her in this regard will be appreciated.

Thank you in advance


Dr. KWENA Ronald
Dean, Graduate School.



APPENDIX IV

REQUEST LETTER TO DATA COLLECTION

Date: 22nd September, 2023

Rachel CYUZUZO
Nyarugenge District
Mageragere Sector
Tel: +250 788 551 845
Email: rachel.cyuzuzo12@gmail.com

To: Director of Rwanda Revenue Authority
Kigali-Rwanda

Dear Sir/Madam

Subject: Request to Collect Data for Academic Purposes

I hope this letter finds you well. I am writing to formally request permission to collect data from your esteemed institution for accomplishing my master's Degree at University of Kigali.

In fact, I am a student in postgraduate program, in Business Administration in Human Resource Management School of business and economics of University of Kigali, I have undertaken the study called "**Impact of employee motivation on employee performance in public institutions in Rwanda. A case study of Rwanda Revenue Authority**", I would like to ask for permission to conduct a research within your institution, and the research will entail collecting data from staff.

I assure you that the data collected will be treated with the utmost confidentiality and will be used solely for the purpose mentioned above. No personally identifiable information will be disclosed, and all data will be anonymized before analysis. Additionally, I am committed to adhering to any ethical guidelines and protocols set forth by your institution regarding data collection and research.

I understand that your institution's data may be sensitive and valuable, and I assure you that I will handle it with the highest level of professionalism and care. I am more than willing to comply with any requirements or conditions that your institution may have regarding data collection

Thank you for considering my request. I look forward to your positive response and the opportunity to collaborate for the advancement of knowledge in our field.



Sincerely,
Rachel Cyuzuzo

APPENDIX V

APPROVAL LETTER FOR DATA COLLECTION



RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

CONFIDENTIAL

Our Ref: **112/RRA/TPS/2023**

Date: **20 October,2023**

Your Ref:

CYUZUZO Rachel
Email: rachel.cvuzuzo12@gmail.com
Tel: 0788551845

Re: Your Research approval

Dear Rachel,

Reference is made to your letter dated on September 22nd, 2023 requesting for data collection in Rwanda Revenue Authority as your case study,

Reference also is made to the Recommendation letter dated on September,21st 2023 from University of Kigali supporting your request for research data related to your project titled "**Impact of Employees motivation on employees performance in public institutions in Rwanda**" with RRA as your case study.

We would like to inform you that your request for research data related to your project has been approved and we are pleased to grant you access to the necessary data to support your research endeavor.

Thank you for choosing RRA for your research study and we wish you success in your academic pursuits.

Best regards



UWITONZE Jean Paulin
Assistant Commissioner
Taxpayers Services & Communications

Cc:
- Assistant Commissioner for Planning & Research and Statistics Division

HERE FOR YOU
TO SERVE

Kicukiro-Sonatushes-Silverbak Mall, P.O.Box 3987 Kigali, Rwanda

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