Rewards and Employee Performance in Government Authorities;

A case of Uganda Revenue Authority, Customs Department Nakawa Head Quarters

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DEDICATION

I dedicate this book to my beloved family and to my friends Blair and Noah for their patience, love, work, moral support and encouragement while carrying out this research.

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This work owes its existence to many people who accepted to render assistance in different ways. In a special way therefore I wish to express my sincere gratitude to all those who have contributed to the completion and production of this dissertation.

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List Abbreviations

URA- Uganda Revenue Authority

CD –Customs Department of Uganda revenue Authority

HR – Human Resource.

ABSTRACT

The study aimed at investigating the effect of rewards on employee performance in government authorities, a case of Uganda revenue authority, customs department, Nakawa headquarters, Kampala. The study objectives were; to establish the effect of remuneration, promotion, and training on employee performance in Government Authorities. These objectives were sought to address the ever varying employee performance in URA staff year by year represented by average revenue collected per staff. The study was guided by instrumentality theory by Taylor and Equity theory by Adams. This research adopted a descriptive cross sectional survey where qualitative and quantitative approaches were used to analyze the data. The study population was 158 employees who work in customs department at Nakawa Headquarters from which a sample of 117 employee was selected.

Findings of the study using a regression analysis indicated that, correlation coefficient using predictor Remuneration, revealed that 6.7% (0.067 *100) variations in employee performance is explained by remuneration while the remaining 93.3% is explained by other factors. Also correlation coefficient using predictor Promotion, revealed that 10.3% (0.103 *100) variations in employee performance is explained by remuneration while the remaining 93.3% is explained by other factors and correlation coefficient using predictor training, revealed that 6.7% (0.067 *100) variations in employee performance is explained by training while the remaining 93.3% is explained by other factors It was further established that rewards (remuneration, promotion and training) affects employee performance to low extent i.e.by 12.7% as indicated by the multiple regression done.

The researcher recommends that Management in the government Authorities and other government agencies should take Promotion as a vital parameter that enhances employee performance in organizations other than remuneration and training, Management must ensure that the promotions are done in a proper and systematic manner so that the staff can feel it is fair as suggested by Adams in his equity theory. The researcher further recommends that management in government authorities need to establish other aspects/parameters such as conducive working environment (accessibility, relationships with management, cleanliness, office setup), that affect employee performance as suggested since remuneration, promotion and training contribute only 12.7% .

CHAPTER ONE

GENERAL INTRODUCTION

1.0 Introduction

According to Mwakidimi (2013), the nerve center of any organization is its human resource, the people who work for it and progressive organizations are constantly working towards achieving increased high performance through various tools and strategies characterized by increased investment by employers in their employees. Storey (2001) stressed that this world that is characterized by competition, customer focus and the need for speed and flexibility in order to get the results needed have to depend on the people to carry the day.

The greatest desire of managers is to see their entire employees perform to their optimum but due to age, ability, aspiration levels, environment, organisation leadership, human resource practices, education and family background employees have often varied in performance in their organisations and therefore the managers have the duty to discover what is unique about each person and then capitalise on it thus, they know and value the unique abilities and even the eccentricities of their employees and learn how best to integrate them into a coordinated plan of the organisation (Mullins, 2010).

This study focused on the effect of rewards on employee performance in government entities a case of Uganda Revenue Authority, customs department-Nakawa headquarters.

This introductory chapter provides an overview on the topic describing the background of the study, statement of the problem, general objective and specific objectives of the study, research questions, scope of the study, significance of the study, justification of the study, definition of key terms and conceptual framework.

1.1 Background of the Study

According to Mwakidimi (2013), Reward and related practices is one of the fundamental tools through which organizations invest in their employees, with the main objective being to be able to procure, maintain and retain good, efficient, motivated and high performing employees

Rewards can be either intrinsic or extrinsic. Intrinsic rewards systems is a form of rewards that is inherent in the job itself and which the individual enjoys as a result of successfully completing the task or attaining his/her goals. While extrinsic rewards are those that are external to the task of the job, such as pay, work condition, fringe benefits, security, promotion, contract of service, the work environment and conditions of work. Such tangible rewards are often determined at the organizational level, and may be largely outside the control of individual managers. Intrinsic rewards on the other hand, are those rewards that can be termed 'psychological rewards' and examples are opportunity to use one's ability, a sense of challenge and achievement, receiving appreciation, positive recognition, and being treated in a caring and considerate manner (Armstrong 2012).

In an era in which health care organizations are contending with ever-escalating expectations, increased demands for services, and critical scrutiny from all constituencies, the need to maximize the performance of human resources at every level and in every regard is the most significant component of a health care organization's essential charter. (Pynes & Lombardi 2011) Every reward system is based on the assumption that rewarding employees would attract, retain and motivate workers. Thus any reward system that fails to achieve these would be considered as an ineffective reward system (Kreitner 2006).

Managers are concerned with all employees performing to their optimum but due to age, ability, instinct, aspiration levels, environment, organization leadership, human resource policies, reward systems, education and family background, employees have often varied in performance in their organizations. Thus managers are concerned with rewards systems that motivate performance (Armstrong 2001).

On the international scene, proper handling of reward systems is fundamental to the growth and development of any organization. Organizations that have effectively handled these aspects such as timely payments of workers' salaries, payment of allowances, leave pay, and have in place effective human resource practices and policies like clear recruitment and selection models, gender sensitivity in the course of recruitment, motivation strategies, working environment, availability of equipment and supplies, and leadership styles have ended up improving the performance of employees (Armstrong 2003).

Recognizing and rewarding employees for exemplary behavior is hardly a new idea for entities. In fact, most senior entity executives believe these motivational activities are critical to their entity's success. Consequently, most USA entities (hospitals) have some type of formal recognition and reward program in place to ensure that these activities unfold in an organized and systematic manner (Garman, A. N., & Lemak 2011).

Over time, different theories have evolved regarding the perceived connections between rewards and other variables such as workplace productivity. According to some human resources professionals like Herzberg and Victor Vroom people desire various rewards which they hope to achieve from work and the value placed on the reward depends on the strength of its desirability (Mullins, 2010). Some studies have shown however that this is not necessarily the case; they have concluded that reward management and performance might both be associated with another variable such as an employee's personality like age ability, aspiration levels, environment, family background among others and that rewards alone do not necessarily cause higher productivity.

Globally, the primary goal of every business entity is to attain a high level performance through performance and efficiency. In order to do that highly satisfied work force is a necessity for achieving a high level of performance in an organization. Globalization is a concept that encompasses change and competition. Organizations which want to survive in an intense competition and develop themselves are required to produce different kinds of solutions. There are lots of external factors that triggered organizations to work harder. Especially in global crises, businesses in terms of profitability and permanency should pay attention to change and development within their systems (Pinar, 2011).

Most organizations in this modern world, have realized that the performance of their workers play a vital role in determining the success of the organization (Zheng et al, 2010). As such, it is important for employers and managers alike to know how to get the best out of their workers. Reward management has become one of the most popular work attitudes studied by practitioners and researchers. Committed employees who are highly motivated to contribute their time and energy to the pursuit of organizational goals are increasingly acknowledged to be the primary asset available to and organization provide the intellectual capital that, for many organizations, has become their most critical asset (Hunjra et al, 2010).

Armstrong (2012) notes that, reward management is not just about pay and employee benefits, but equally concerned with non-financial rewards such as recognition, learning and development opportunities and increased job responsibility.

Undoubtedly, the most important factor is human in organizations. One of the main management strategies of organizations is to invest in employees. Organizations are seeking to develop, motivate and increase the performance of their employees in a variety of human resources applications. Therefore, the reward management system has been the most considerable practices of the human resource management system.

Reward management system is a core function of human resource discipline and is a strategic partner with company managements. Besides, it has an important role on employee performance (Yang, 2008), while Barber and Bretz (2000) mentioned that reward management systems have a major impact on organizations capability to catch, retain and motivate high potential employees and as a result getting the high levels of performance.(Fay, 2001)

The CIPD Annual Survey Report, 2007 revealed that, for organization to remain competitive in the rapidly expanding global economy and to keep pace with technological advances it requires a workforce with vast institutional knowledge but in order for these employees to perform well and stay with the organization, they need to be satisfied with their jobs. Therefore, employee performance is of great importance to business and other human resource based organizations.

In Africa (Ghana inclusive) in particular, employees have for a long time been awarded financially on the basis of their entry qualifications and the perceived value of their job analysis and evaluation. African countries have not given much attention to rewarding employees yet the reward system according to (Crawshaw, 1999) is depicted as an essential ingredient of organizations and will serve as a positive reinforcement when they are tied directly to performance. Turner (2000), also noted that the way in which employees are rewarded in terms of their pay communicates powerful messages which make them agree to perform some jobs.

In East Africa, For example, Boachie et al (2011), in her studies on attitudes to income inequalities in East Africa, found that differences in paper qualifications were the most cited reason for pay differentials. Reward and its Significance in Employee Performance study of 105 manufacturing firms in Kenya found positive correlation / relationship between extrinsic rewards and performance of the organizations (Mwakidimi, 2013). For instance in Kenya teachers had been demanding for an increase in their basic salary as well as house and leave allowance and were ready to strike if the government had not honored their request (Muindi,2013).

In Uganda today, Organizations have come up to play a big role in ensuring employee satisfaction not only to curb employee turnover but to also improve on productivity. Tumwesigye (2010) noted that one of the reasons why reward management has attracted research attention is that organizations depend on well-motivated employees to create and maintain competitive advantage and achieve superior performance.

1.1.1 Background to the case study

Uganda Revenue Authority (URA) is a government authority charged with the responsibility of collecting government revenue in form of taxes and is one of the government entities that employ a big number of staff. Over the years the revenue target to be collected by URA has been increasing since the financial year 2010/11 and for such target to be achieved, it calls for a well-motivated and happy work force that will yield results.

This study is thus, important due to the increasing need for money by government of Uganda to fund its ever increasing budgets that calls for more commitment by staff of URA so as to be able to collect and exceed the target.

1.2 Statement of the Problem

Rewards are one of the strategies used in organizations to improve organizational performance (Maicibi, 2007). Uganda Revenue Authority (URA) is an organization charged with the responsibility of collecting revenue on behalf of the Government of Uganda and employees a large number of people. In a bid to increase employee performance, the management of URA has put in place rewards such as payment of salary and allowances, promotion and training of staff. Every year the URA trains and promotes a number of staff in different areas in pursuit of improving employee performance so as to improve on quality of service and employee satisfaction (Budget performance report 2014/15)

Despite of the above rewards given to its employees, performance attained by employees is not as expected. The revenue collected per staff remains relatively constant or even declining in some cases as reported in the annual performance reports. In the year 2012/2013 it was 3.59Bn, 2013/2014 it was 3.7Bn and in 2014/15 it was 4.4Bn. Although the revenue collected per staff was slightly high in the year 2014/2015, the percentage of employees that exceeded performance was 38.5% compared to a target of 95% (Annual performance report 2014/15). The management meeting reported that some of the employees have continued to report to work late which has also contributed to late completion of the given tasks (Min 04/09/2016). The same meeting reported with concern that the quality of work done by employees must be improved.

It is against this background that the researcher was interested in examining the effect of rewards on employee performance at Uganda Revenue Authority.

1.3 Objectives of the Study

The study consisted of major objectives and specific objectives.

1.3.1 Major objective

This study aimed at examining the effect of rewards on employee performance in government authorities, a case of Uganda revenue authority, customs department, Nakawa headquarters kampala.

1.3.2 Specific Objectives

The study was guided by the following objectives

1. To establish the effect of remuneration on employee performance in government authorities
2. To examine the effect of promotion on employee performance in government authorities
3. To find out the effect of training on employee performance in government authorities

1.4 Research Questions

The following research questions were used to guide the study

1. How does remuneration affect employee performance in government authorities?
2. How does promotion pay affect employee performance in government authorities?
3. How does training affect employee performance in government authorities?

1.5 Scope of the Study

1.5.1 Geographical Scope

This study was carried out in Uganda Revenue Authority, Customs Department Nakawa Head Quarters, Located in Nakakwa Industrial area , Naakawa division , Kampala district of Uganda.

1.5.2 Content Scope

The study was limited to rewards and their effect on employee performance in Uganda revenue Authority Customs Department Nakawa headquarters. The study focused on two variables thus, rewards with emphasis as the independent variable and Employee performance as the dependent variable. The dimensions of independent variable included; employee remuneration, promotion and training where the dependent variable is measured by target achievement, completion time, quality of work and quantity of work

1.5.3 Time Scope

The study considered all issues of rewards and employee performance limited to a period of 6 years, from the year of 2012 to 2017 as it has been a period of significant human resource changes within Uganda Revenue Authority particularly Customs department. This length of time was adequate enough to observe the variables that were investigated in the study.

1.6 Significance of the study

The results obtained from the study will benefit organizations that have a strategy of improving employee performance as the findings will enlighten them on how to enhance areas of rewarding employees as one of the prerequisites for employee productivity.

Uganda Revenue Authority will find ways to curb the present undesirable situation and to understand pertinent reward management issues in regards to the organization.

This study will add on the existing literature on the implementation of reward systems in other government institutions by adopting the recommendations given.

This study will benefit the academicians seeking to discover more about reward management and performance by serving as reference when carrying out research on related topics.

1.7 Justification of the Study

Considering the ever increasing number of organizations seeking to maximize their profits, keep afloat, there is need for them to develop strategies that will help them have value for every resource they invest in. Since human resources are paramount for the success of any organization, factors affecting their availability and performance need to be well addressed in order for organizations to achieve the best from their investments.

Research shows that there have been several attempts to find out and examine the issues of rewards and employee performance in many places and sectors, but there has been less attention in research with regards to Government entities and authorities. It was hoped that this study would help close the gap of lack of existing information of the effect of reward management on employee performance in government Authorities especially Uganda Revenue Authority.

Uganda has gone a step ahead in producing one of the best human resources for its ever growing needs for skilled labor. However, as much as the human resources can be available to organizations, there are factors that can enhance their performance or hinder their productivity. Therefore it becomes inevitable to provide a number of rewards to enhance their performance once employed. Despite all this, their failure rates are too high. This research therefore was needed in order to come up with ways of addressing this issue before it goes out of hand.

1.8 Definition of Key Terms

Organization

The original word 'organization' comes from the Greek word Organon which itself is derived from the word Ergon which literally translates to 'organ' which is a compartment for a particular job. An organization is a group of people that together have a social arrangement to dispense tasks for a goal they all want to achieve.

Performance

According to Richard et al. (2009) performance is be defined as the success in meeting pre-defined objectives, targets and goals. www.businessdictionary.com also defines performance as the general accomplishment of a given task measured against preset standards of accuracy.

Employee performance

Dell'Antonia (2002) defines Employee Performance as a shared workforce understanding about what is to be achieved individually at an organisation level. It is about measuring the organizational objectives with the employees' agreed measures, skills, competency requirements, development plans and the delivery of results.Esseni et al. (2000) looks at employee performance as employees' activities and outcomes being congruent with the organization's objectives and entails specifying those activities and outcomes that will result in the firm successfully implementing the strategy.

Profitability

Profit is a very important concept for any business particularly a start-up. It is the financial return or reward that entrepreneurs aim to achieve to reflect the risk that they take. Given that most entrepreneurs invest in order to make a return, the profit earned by a business can be used to measure the success of that investment. Profit is also an important signal to other providers of finance to a business. Banks, suppliers and other lenders are more likely to provide finance to a business that can demonstrate that it makes a profit or is very likely to do so in the near future and that it can pay debts as they fall due.

Reward System

A reward system consists of the interrelated processes and practices that combine to ensure reward management is carried out effectively to the benefit of the organization and the people who work there (Armstrong, 2012)

Financial Rewards

Financial rewards comprise all rewards that have a monetary value and add up to total remuneration (Armstrong, 2012).

Bonus Pay

Bonus pay is compensation over and above the amount of pay specified as a base salary or hourly rate of pay.

Salary

Salary is the fixed pay and is usually the largest compensation reward to employees in organizations (Agarwal, 1998, p. 62 & Armstrong 2004).

Allowances

An allowance is “pay for individuals that is related to performance, competence, contribution or service” (Armstrong & Murlis, 2004).

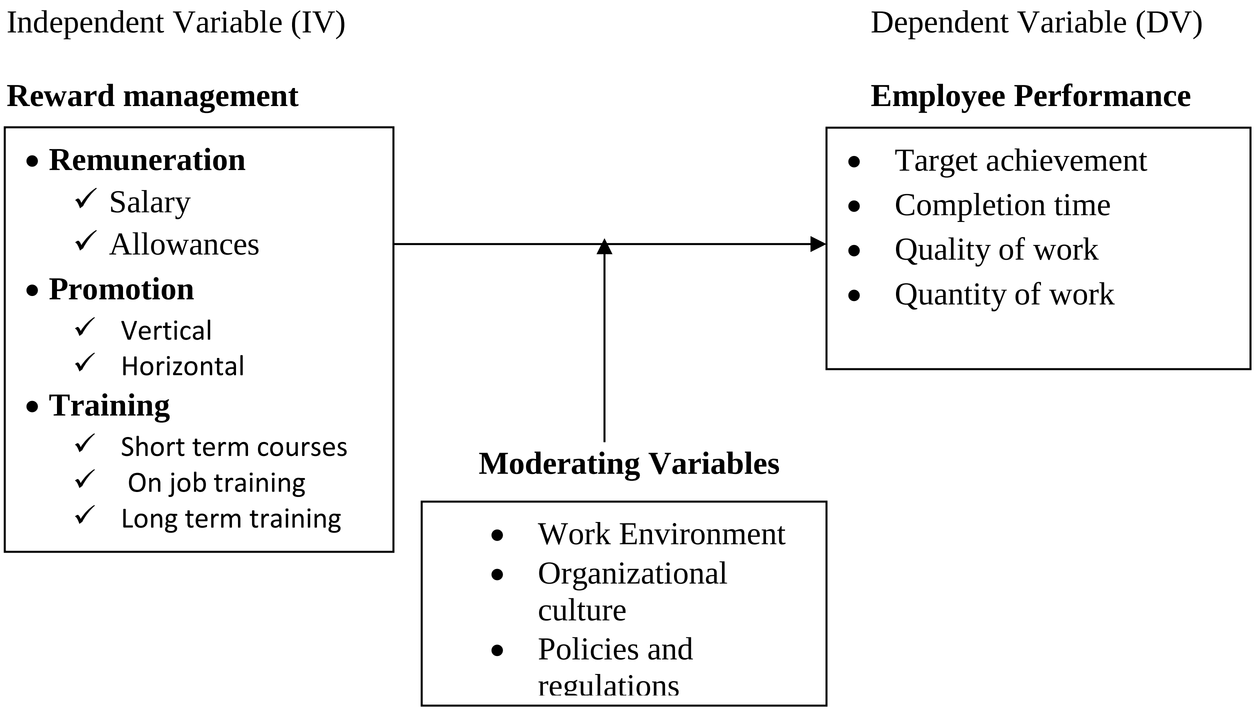
1.9 Conceptual Framework

Conceptual framework is a set of coherent ideas or concepts organized in a manner that makes them easy to communicate to others (Schwartz, 2006). Figure 1 below is the conceptual framework showing the relationships between independent variable (rewards) and dependent variable (Employee performance), as well as Moderating variables for the research problem

Measuring performance is relatively easy for those who are responsible for achieving quantified targets. It’s more difficult in the case of knowledge workers, but this difficulty is alleviated if a distinction is made between the two forms of results – outputs and outcomes (Armstrong 2011).

To encourage performance especially good performance, it is important to do some things well thus; provide sufficient amount of rewards that employees really value in a timely and fair manner.

Figure 1 Conceptual frame work



Source: (Amstrong, 2012) and modified by researcher

Figure 1: Showing Reward Management and Employee productivity

Figure 1 above shows how the research was carried out with an assumption that there was a link between Rewards and employee performance noting that employee performance depends on the effectiveness of the attributes of rewards and their management. Each of the independent variables with their indicators such as; remuneration, promotion and training affect the dependent variable performances reflected in target achievement, quality of work, quantity of work and the time taken to accomplish a task. For example, if the independent variables are favorable they contribute towards high performance for instance high remuneration, presence of fair promotions and training are able to motivate employees to achieve their targets.

Better performance of employees is measured by factors such as the quality, quantity of work and the time taken to accomplish a task. The quantity of work can probably be determined by the number of tasks taken up by an employee in a given period of time.

Moderating variable strengthen or weaken the relationship between independent and dependent variables. In this case, the work environment, organizational culture, and policies & regulations, were seen as the moderating variables because of their moderating effect on the dependent variables. If these moderating variables are favorable, they will strengthen the relationship between rewards and employee performance in URA and if they are unfavorable, they will weaken the relationship.

1.10 Conclusion

This chapter presents the background of the study on effects of rewards on employee performance. The statement of the problem that articulates the gap and need for this study is also presented. This chapter has also presented the purpose of the study, research questions, the scope of the study ,the significance of the study, definition of terms that have been used in the study, and the conceptual frame work..

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter reviews related empirical literature on reward management and employee productivity. This related literature from different scholars and authors was reviewed under the study objectives: to establish the effect of salaries on employee performance in Government Authorities, to examine the effect of bonus pay on employee performance in Government Authorities, to find out the effect of allowances on employee performance in Government Authorities. This chapter presents theoretical review, conceptual review actual review and summary of literature review.

2.1 Theoretical Review

2.2.1 Instrumentality theory (Taylor 1911)

Instrumentality Theory Also known as Taylorism theory believes that if we do one thing, it will lead to another. In its crudest form, instrumentality theory states that people only work for money. (Armstrong 2011: 322). The theory emerged in the second half of the 19th century with its emphasis on the need to rationalize work and on economic outcomes. It assumes that people will be motivated to work if rewards and penalties are tied directly to their performance; thus the rewards are contingent upon effective performance (Armstrong 2011). Taylor (1911) wrote: "it's impossible through long periods of time to get workmen to work much harder than the average man around them unless they are assured a large and permanent increase in their pay."

This theory provides rationale for incentive pay. It is based on the principle of reinforcement. Motivation using this approach is still widely adopted but it is exclusively based on a system of external controls and fails to recognize many other human resource needs. It also fails to appreciate the fact that the formal control system can be seriously affected by the informal relationship existing between workers (Armstrong 2011).

2.1.2 Equity Theory by Adams in 1965

According to Kinicki and Kreitner (2009), Adam's equity theory is a model that explains how people strive for fairness and justice in social exchange or give-and-take relationships. Adam points out the two primary components are involved in the employee-employer exchange; inputs and outcomes. An employee's input for which he or she expects a just return include; education or training, skills, creativity, seniority, age, personal traits, effort expended and personal appearance. On the output side of exchange, the organization provides such things as pay or bonuses, fringe benefits, challenging assignments, job security, promotions, status symbols, recognition and participation in important decisions (Kinicki and Kreitner, 2009).

Cole (1995) suggests that people are not only interested in rewards as such, but also in comparative nature of rewards. One of the three may result from the above equation; the most ideal situation would be the employee feels equitable in terms of reaping the rewards sowed relative to a fair comparison with others. Conversely, an unbalanced equation may indicate that the employee is over-rewarded or under-rewarded. The over-rewarded employee may feel compelled to be more productive whereas the under-rewarded employee will seek equilibrium by lowering input or negotiation for a pay rise in worst scenario, leave the organization. Therefore, as far as extrinsic rewards are concerned, managers would be well advised to reflect on ideas of equity theory (Cole, 1995).

2.2 Review of Main Concepts of the study

2.2.1 Rewards

Zigon (1999) defines rewards as "something that increases the frequency of an employee action".

This definition points to an obvious desired outcome of rewards and recognition to improve commitment as cited from Kaweesa (2004). Both monetary and Non-monetary recognition can be very motivating, helping to build feelings of confidence and satisfaction (Kelle, 1999).

The definition of rewards encompasses the overall value proposition that the employer offers to the employee according to Armstrong (2010). It is a total package that includes compensation comprising of remuneration, promotion and training.

2.2.2 Rewards management

Rewards management is concerned with all strategies by an organization in formulation and implementation of policies that aim at rewarding people justly, fairly, equitably but also differently and consistently in accordance with their value to an organization (Maicibi, 2007). Rewards management is a human resource management function that deals with every type of rewards individuals receive in exchange for performing organizational tasks (Sims, 2002). In this study, rewards refer to how people are rewarded in accordance with their value and contributions to the organization in form of remuneration, promotion and training as reflected in the conceptual framework.

2.2.3 Remuneration

Remuneration is payment or compensation received for services or employment. It is defined as all forms of financial returns and tangible services and benefits employees receive (Milkovich et al 2004). Remuneration refers to Employee compensation**.** This includes the basic salary and any bonuses or other economic benefits that an employee or executive receives during employment. Remuneration therefore was referred to as the total compensation received by an executive, which includes not only the basic salary but options, bonuses, promotions, trainings, expense accounts and other forms of compensation.

2.2.4 Promotion

Promotion means the appointment of a public officer to a high office and responsibilities with an immediate or potential increase in salary (The Uganda Public Service Standing Orders, 2010).

Employees receive an increase in their rate of pay upon promotion that encourages them to accept promotion and also recognize the skills and competencies they have acquired. This means that an employee who moves to a region where the position is the same or at a lower level in the occupational group does not gain a promotion where the higher regional rate of pay is considered a promotion under the compensation formula. In this study, promotion will refer to the advancement of an employee from one job position to another job position that has a higher salary range, a higher level job title, and, often, more and higher level job responsibilities.

2.2.5 Training

Training includes such things as National Skills Development Strategies and Human Resources Development Strategies as they apply to the public service, as well as the general frameworks which govern qualifications and skills training as national perspective (Uganda Public Service Standing Orders, 2010). Overall, such a national perspective guides the public service towards better coordination and alignment of its people's development initiatives with national needs and goals. Training is the organized activity aimed at imparting information and/or instructions to improve the recipient's performance or to help him or her attain a required level of knowledge or skill. Employee training is done at the place of work while he or she is doing the actual job. Usually a professional trainer (or sometimes an experienced employee) serves as the course instructor using on training often supported by formal classroom training.

In this study, Training refers to the acquisition of knowledge, skills, and competencies as a result of the teaching of vocational or practical skills and knowledge that relate to specific useful competencies.

2.2.6 Employee Performance

Employee performance is the execution of job related activities and how well those activities are executed. Performance management is a systematic process for improving individual, team and organizational performance (Armstrong 2012). At the individual level, performance management is a means of getting better results by understanding and managing performance within an agreed framework of planned goals, standards and competency requirements. It involves developing a shared understanding about what is to be achieved and how it is to be achieved (Armstrong 2012).

Human resource is managed in order to achieve positive successes, avoid negative successes and failures (Brumbach 1988).

A manager who defines performance ensures that individual employees or teams know what is expected of them and that they stay focused on effective performance by paying attention to goals set, measure and assess performance (Wayne 2006).

Performance management can play an important role in rewarding employees by providing them with positive feedback and the recognition of their accomplishments (Armstrong 2012).

Shields (2007:24) explained that a performance management system must fulfill a strategic communication need by conveying to people what doing a good job means and entails, builds relationships by bringing managers and those they manage together regularly to review performance achievements, encourages employee development through providing feedback as a basis for the joint analysis of strengths, weaknesses and areas for improvement and an agreement on a personal development plan and learning contract, and finally, allows for employee evaluation through assessing the performance of employees as a basis for making decisions on job reassignment, promotion or performance related reward.

2.3 Actual Review

2.3.1 Effect of remuneration (salary & allowances) on employee performance

Workers have a wide range of reasons for heading to the office, factory or farm every day, but monetary compensation is generally at the top of the list. From an employer's perspective, the key is to structure compensation optimally to get maximum productivity from workers, acknowledging that talented employees must be rewarded and retained in competitive job markets. Mullins (2010) noted that earlier writers such as Fredrick Taylor, who wrote the approach rational-economic concept of motivation, believed that what the workers wanted from their employers more than anything else was high wages. At the lower end of the wage scale, however, there may be fewer incentives to raise wages. Unskilled workers are more easily replaced, theoretically giving them less leverage, especially as organized labor has declined.

Salary is the compensation given to an employee in proportion to the skills, knowledge and their expectations. The payment system that employees view as being fair and proportionate with their skills and expectation is called salary. Employees are offered a financial reward for their services called salary which is a foremost stipulation in human resource management. Recent developments, such as globalization, have led to increased competition in several markets. In order to face this fierce competition, firms are continuously looking for ways to improve the productivity of their workforce. A popular instrument is salary, which may stimulate labor productivity for two reasons. First, in situations of asymmetric information about worker's abilities or effort a salary-scheme can be used to induce workers to exert the right amount of effort and second, when hiring new workers, piece rates can be used as a screening mechanism to encourage only the most able workers to apply (Lazear, 2004).

Salary is achieved after hard work and effort of employees, attaining and acquiring new skills or academic certificates and as appreciation for employees' duty (yearly increments) in an organization. This type of reward is beneficial for the reason that it motivates employees in developing their skills and competence which is also an investment for the organization due to increased productivity and performance. This type of reward offers long-term satisfaction to employees. Nevertheless, managers must also be fair and equal with employees serving the organization and eliminate the possibility of adverse selection where some employees can be treated superior or inferior to others.

Papa (2008) observed that intellectual creativity cannot be 'programmed' and directed the way we program and direct an assembly line or an accounting department. This kind of intellectual contribution to the enterprise cannot be obtained by giving orders, by traditional supervisory practices, or by close systems of control. Even conventional notions of productivity are meaningless with reference to the creative intellectual effort. Given the right conditions, most people will want to do well at work. They believe that the satisfaction of doing a good job is a strong motivation. Many people interpret this (Theory Y) as a positive set of beliefs about workers and fair treatment to all employees. According to Bettencourt et al (1997) employee satisfaction with pay level is important because it has been found to have effects on levels of absenteeism and turnover which in turn affects employees' performance.

According to Heneman & Judge (1999), basic salary can be a factor in decision to stay or leave a job, it is clear that dissatisfaction with pay can be a key factor in turnovers. It was also observed by (Mullins, 2010) that the linkage between pay and behaviors of employees results in better individual and organizational performance. He also recognized that pay for knowledge links employee salary with the number of task skills acquired. The process by which the organization creates and administers incentive pay can help; it uses incentives to achieve the goal of motivating employee (Kaufman, 1992). According to Shawn (1996) the test of a good pay-for-performance plan is simple: It must motivate managers to produce earnings growth that far exceeds the extra cost of the program. Though employees should be made to stretch, the goals must be within reach and reasonable in relation to what the employee earns in return.

Making fair pay add up to business advantages and it also true that aligning reward and diversity strategies are not only common sense but good business sense. Equal pay audits can help organizations achieve central business targets if employers are smarter at using the data to find the underlying causes for unexplained gaps exposed by an analysis of pay figures. Employers should begin from the principal that all individuals should receive equal pay for equal work. Equal pay reviews must therefore look beyond gender and explore other diversity dimensions. This will help employers to spot circumstances where individuals are paid unfairly, for no justifiable reason. Employers should also recognize that equal pay audits go beyond number crunching, massaging figures and complying with legislation. They are about using figures to expose flawed employment policies and practices so these can be reviewed to make sure the same problems don't occur again (Steensland, 2006).

Despite the potentially positive productivity effects, salary may not always increase productivity. In case of teamwork, individual performance is difficult to measure; hence there is an incentive to free-ride. In such a case, group-based incentive schemes may have little effect on individual productivity. Additionally, perverse incentives may arise in case of multitasking.

Some empirical studies on the productivity effects of salary use information from worker surveys (Maicibi, 2007). However, in these surveys, detailed information about productivity is mostly absent. Therefore, wage information is used, a rather crude indicator of individual productivity.

The US studies show that salary is associated with about 5 percent higher wages (Armuedo, 2003). Booth and Frank (1999), using British data find slightly larger effects of 9 percent for men and 6 percent for women.

The lack of an appropriate productivity indicator in worker surveys has given rise to a branch of literature where detailed information from a single firm is used to estimate the productivity effects of salary. Examples are case studies by Lazear (2000) and Paarsch and Shearer (2000), who find that the introduction of piece rate schemes increased the productivity by 40 and 23 percent, respectively. However these results only hold for the respective firms, and may not be valid for other firms.

For much of United States history, productivity and salary rose in tandem, but recently the relationship appears to have weakened. Indeed, analysts from across the political spectrum claim that the connection has fundamentally broken down. The precise reasons remain unclear given the large number of societal and economic changes since the 1970s. Many jobs have become automated, and while that can increase productivity, workers' wages do not necessarily follow. A 2013 study from researchers at the Federal Reserve Bank of Kansas City notes that, America's job polarization trend is explained by much more than just the loss of U.S. manufacturing. A host of tumultuous changes, from stagnating wages and technology to globalization and the offshoring of jobs, have had an effect on U.S. compensation and productivity.

Effects of salaries on employee performance in United States of America were that; the un- fair reward system in the USA, made the ratio of CEO basic salaries to average-worker pay skyrocket from about 40 in 1980 to several hundred currently. A huge CEO-to-worker pay gap not only degrades a worker and therefore company performance but also violates common moral principles of the common good, love of neighbor, and the dignity and worth of every human being. Paying chief executives an excessive amount relative to their number twos is a warning signal that the chief executive may have the compensation committee sewn up and that the board is not doing a good job of the succession plan. The large difference between those at the top of the corporate ladder and those just one rung below is a symptom of a deeper malice. Yawning gap between the pay of top executives points to weak corporate controls (Clieaf, 2004).

The effect of high pay for Singaporean government officials has historically helped curb corruption, which compared with other Asian countries ranks favorably on international graft rankings kept by such organizations as Transparency International. Prime Minister Lee's S$1.94 million was three times the US 400,000 dollars US President George W Bush took home in salary per year. Lee's salary is currently about 1.6 times that of his cabinet ministers. Much of the public anger regarding the selective and discriminative increase of top government official's salaries stemmed from, the fact that in absolute terms, the new proposed government salaries equivalent to more than US$1 million per year dwarfed the pay of average Singaporean wage earners and therefore affecting their performance. This is especially true since the wage gap between upper- and middle-class earners in Singapore had widened dramatically in past years (Bryson Alex, 2007).

A 2013 study in the *Journal of the European Economic Association* explored the effect of pay cuts, and found they had a detrimental and persistent impact on productivity, reducing average output by 20%. For decades now, economists have looked at questions of salaries and performance motivational research producing a variety of findings, many of them contradictory.

According to 'International Educative Research Foundation' (2014), having appropriate remuneration or pay structures is important to better attract and retain employees and to ensure equity in your workplace. There are a number of factors to consider in developing pay levels:

Employer-driven (or product-market) competition, this places an upper boundary on what employers are willing to pay. Employee-driven (or Labour-market) competition, this places a lower boundary for which employees will be willing to work. Deciding what to pay, as an employer will have discretion regarding the actual amount paid over and above legislated minimums as stated in workplace awards and agreements. Pay grades or scales provide salary ranges for particular job classifications. Employers can choose to offer a salary within the range at a higher or lower level based on skills and experience.

Market pay surveys, these represent a form of benchmarking where a business compares its own practices against those of the competition. Developing a job structure, based on the principles of job analysis and evaluation as it is useful to develop a job structure so that the relative worth of various jobs in the business can be compared (Maicibi, 2007).

However, many managers, including human resources directors, mistakenly believe that employee motivation can be won through monetary rewards or other perks (allowances). They learn soon enough that such perks are taken for granted and that money is not the key to employee motivation (Belilos, 1999).

According to Draft et al (2010), the best human managers know that a compensation package requires more than money. He noted that although wages or salaries are important, it is only a part and equally important are the benefits offered by the organization and such include allowances. Besides the monthly salary, an employee may receive other types of payments when carrying out his work. Two common types of payments are allowance and reimbursement (Maryan, 2002)

An allowance is typically given to the employee for a particular purpose and he does not need to return the unspent amount. On the other hand, a reimbursement is given to pay back money which has been spent by the employee (e.g. actual mobile phone expenses incurred for official purposes). For any reimbursement, it must be an expense incurred while performing official duties and the amounts to be claimed are to be supported by relevant documents e.g. official receipts, claim forms, etc. Some allowances are taxable and others are tax free. Our mileage rate can be used to reimburse travel expenses.

Legislation enacted on 30 June 2014 clarifies when accommodation and employee allowances are non-taxable. Most of the new rules took effect from 1 April 2015 but employers who meet certain criteria may be able to apply some of the new rules from 1 January 2011.

Allowances may include; overtime pay, shift pay which is usually 10 – 20% of base pay, merit of length of service, accommodation or housing allowance, health allowance, cost of living allowance which is given in recompense to arise in general price level, dearness allowance which is paid to offset the rise in prices (inflation) among others (Maicibi, 2007)

Edwards (2012), with reference from the Workers Compensation Act 1987 noted that Productivity incentive allowances are usually payable for each actual day worked. Therefore, even in the absence of additional terms including it in the current weekly wage rate, and having regard to the decision of His Honor Justice Kirby in Garland, the allowance does prima facie appear to be wages which would have been payable had there been no compensable injury.

Other allowances are usually different. For example, in a lot of awards, travel allowance is only claimable outside a certain region and having regard to the worker's place of residence. Similarly, meal allowances are usually contingent upon the worker performing overtime, which in itself would arguably exclude it from the current weekly wage rate by reason of Section 42(6) (a) of the Workers Compensation Act 1987.

2.3.2 Effect of promotion on employee performance

Deeprose (1994) is of the view that "Good managers reward people by doing things that acknowledge their accomplishments and they reward people by giving them something tangible." Fair chances of promotion according to employee's ability and skills make employees more committed to their work and become a source of pertinent workability for the employee.

The Uganda Public Service Standing Orders (2010), promotion poses greater challenges for the present job hence employee development. The above rewards (extrinsic rewards) have two aspects, that is, reward contingency and reward equity. Reward contingency refers to the perceived possibility that one out come (task performed) has reward for another. Here the amount of reward depends on performance. For example; it is instrumentally high in the case of piece-rate monetary rewards of payments. Pritchard and De Leo (1973) confirmed the apparent superiority of contingency rewards on performance.

Bohlander (2004) puts it forward that promotions involve change of the assignment to that of a higher level in the organization. The new job normally provides an increase in pay and status and demands more skills and carries more responsibility. Promoted employees usually assume greater responsibility and authority in return for higher pay, benefits, and privileges. Psychologically, promotions help satisfy employees needs for job security, belonging, and personal growth (Wayne 2006). Promotions are important organizational decisions that should receive the same careful attention as any other employment decision.

Promotions enable an organization to utilize the skills and abilities of its personnel more effectively thus, good performance realized. The three principle criteria for determining promotions are merit, seniority, and potential.

Promotions however, are sometimes constrained by the fact that many organizations do not determine it following these three principles (merit, seniority and potential). Often the problem is determining how much consideration to give to each factor. A common problem in organizations is that promotion primarily depends on past performance and seniority that sometimes leads to promotion of employees to levels of their incompetence. This is called the Peter Principle as put forward by Armstrong (2006) and Bohlander (2004).

Promotions sometimes move with status in a group of other employees in an organization. Robbins et.al, (1999) say that status is a prestige grading, position, or rank within a group; It is therefore, important for employees to believe that the status of an individual in a system is congruent with the job he or she is assigned to. The possibility of advancement often serves as a major incentive for superior managerial performance and promotions are the most significant way to recognize superior performance. Therefore, it is extremely important that promotions be fair, based on merit and untainted by favoritism (James et.al, 2000:397). In some instances, even fair and appropriate promotions can create a number of problems for instance, members of an organization who are bypassed feel resentful, which may affect their morale and productivity. In Uganda's context there is always a problem of failure to retain staff especially higher cadres (Namakula et. al 2014).

Available literature shows that retention challenges exist within both public and private sectors country-wide, with high rates of attrition for various reasons. Common factors raised for high attrition in the public sector are poor and often delayed payments; lack of promotion, training opportunities and career progression especially under local government; poor leadership with harassment and lack of transparency; lack of decent accommodation and poor working conditions (AHWO, 2009). Doctors, midwives, pharmacists, and radiographers are difficult to retain (Matsiko, 2010; MOH, 2010). There is limited evidence on actual numbers of staff leaving the public sector.

2.3.3 Effect of training on employee performance

An employee who acquires higher qualifications is eligible for appointment to a higher grade when a vacancy exists and has to compete with other eligible candidates. As a very important spin-off of such training and development, it is expected that employees, who make up a significant proportion of most African countries' workforces, can play an increasingly important role in their respective communities to accelerate the achievement of the broad goals for national development (Training Manual Module 1, 2007).

According to the Uganda Public Service Standing Orders (2010) (J - a),Staff training and Development refers to all activities undertaken to equip public officers with competences (knowledge, skills and the right attitudes) to enable them to diligently perform their duties and responsibilities and to prepare them for future/higher responsibilities. Staff training and development in Government entities shall be guided by the Public Service Training Policy.

Training opportunities help to acquire extra skills and abilities, sometimes for filling a higher job (Davar, 1996). Martin (2003) detected a complex relationship between turnover and training. He suggested that establishments that enhance the skills of existing workers have lower turnover rates. However, turnover is higher when workers are trained to be multi-skilled, which may imply that this type of training increases the prospects of workers finding work elsewhere. The literature on the link between lower turnover and training has found that off-the-job training is associated with higher turnover presumably because it imparts more general skills (Martin, 2003).

Shah and Burke (2003) reviewed some of the literature on the relationship between turnover and training. In a British study examining the impact of training on mobility, Green et al (2009) concluded that, in aggregate, training has on average no impact on mobility. However, training that is wholly sponsored by the individual (or their families) is on balance likely to be a prelude to job search. In contrast, when employers pay for training the downward effect on mobility is more likely.

Training and development is also very important because it enhances staffs' absorption capacity. Training according to Armstrong (2006) is a planned process that modifies attitude, knowledge and skills that add value to its resources and helps the organizations to achieve their purposes. We considered training under induction, orientation and off the job training in this study. Though some scholars have considered induction and orientation as one aspect, we argue that the two are only related but not similar. New employee orientation is the process you use for welcoming a new employee into an organization generally providing information about safety, the work environment, the new job description, benefits and eligibility, organizational culture, history, the organization chart and anything else relevant to working in the new organization. Whereas employee induction involves spending time doing the jobs in each department to understand the flow of the product or service through the organization some form of hands on experience (Shaun & York, 2000). It is given to enhance particular skills on the job and may include mentoring and coaching by senior staff (Armstrong, 2008).

People are clearly an organization's most value asset, but just hiring the best is not enough. Managers must find effective ways to support their staff, to remove obstacles which may be holding them back and to help them develop their answer and find their feet (Maicibi , 2007). He argues that training impact and enhances skills which impact employee performance which subsequently increase the organization's competitive advantage.

Morrow (2001) established that employees who are highly trained and whose career development is effectively managed show high levels of commitment, are flexible, multi skilled and capable of making remarkable contribution to the services they render in organizations. Unfortunately, some organizations shy away from training because they fear that in upgrading the skills of the workforce, their employees will be marketable to competitors. Yet training helps employees build more security with their employers and are also likely to work better to improve the image of their organizations. Studies investigating training in public sector have reported positive significant relationship between training and commitment (Muhenda, 2008), training, remuneration and promotion or performance [(Walala, 2010) as cited in Namiro (2011)].

2.4 Summary of the literature review

The literature review shows that remuneration, promotion and training have a relationship with employee performance. Therefore, rewards remain a critical issue for organizations because of the desired performance expected from employees. Likewise, fostering organizational commitment in employees through rewards is crucial to attracting, motivating and retaining the human capital necessary for corporate success. Although a relationship exists between remuneration, promotion, training and employee performance, it has to be considered as one of the pieces in a complex puzzle towards employee performance. Nevertheless, without a comprehensive and responsive reward strategy, organizations will fail to maximize the potential of their employees (Parker & Wright, 2001).

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter describes how data was collected and analyzed. It rotates around the research design that was used, area studied and its population, sampling procedure and technique used, sample size selected, data collection methods and instruments used, quality control methods used, how data was management and processed, data analysis tools used, ethical consideration made, and limitations of the study.

3.1 Research Design

This study adopted a descriptive cross sectional survey where both qualitative and quantitative approaches were used to analyze the data. Cross-sectional surveys are studies aimed at determining the frequency or level of a particular attribute in a defined population at a particular point in time, (Lotta, 2012). Cross-sectional surveys are also useful in assessing practices, attitudes, knowledge and beliefs of a population either the entire population or a subset thereof is selected, and from these individuals, data are collected to help answer research questions of interest, (Kothari, 2004).

3.2 Area of Study

This study focused on remuneration, promotion and training as rewards at Uganda Revenue Authority-customs department Nakawa Headquarter, and their effect on employee productivity/performance. This area was selected because it is where there is a better representation of staff as it houses staff from various sections of customs departments.

3.3 Study Population

The study focused on a population of 158 staff got from the records of Customs department of Uganda Revenue Authority in the - Nakawa Headquarters. The Unit of analysis therefore included all the departments in the station thus Operations, warehousing, Transit monitoring Unit, Document processing Centre, and Systems. The different levels of staff included; Supervisors, officers, and support staff. The staff population at Uganda revenue Authority, Nakawa headquarters, is 158 staff consisting of 19 supervisors, 132 officers and 7 support staff.

Table 3.1 Population and sample size selected

No.	**Category**	**Population (N)**	**Sample size (n)**	**Sampling techniques**
1	Officers	151	110	Simple random Sampling
2	Support staff	7	7	Census sampling
	Total	**158**	**117**	

Source: Primary data (2017)

3.4 Sampling Procedures

3.4.1 Sample Size

A sample size of 117 was obtained from the population of 158 which was determined using the mathematical formula developed by Yamane (1967:886) as below;

$n = N/(1+Ne^2)$ (Where; n is the sample size, N is the population, e is the proportion of sampling error or confidence level (which is 0.05)

Thus; n = **117**

3.4.2 Sampling Techniques

The researcher used probabilistic and non-probabilistic sampling techniques on the selection of respondents according to the study needs. Two sampling techniques were used for this study, thus, Purposive and simple random sampling.

Simple Random Sampling

Simple random sampling is where the researcher selects respondents without the influence of his or her interests. The respondents to be interviewed were got by calculated probability. Simple random sampling provides equal chances for all the respondents to be selected and thus avoids biasness (Mugenda, 1999).

Simple random sampling technique was used for the selection of the team under Operations, warehousing, Transit monitoring Unit, Document processing Centre, and Systems because each of them had an equal chance of being picked at any selection point and each was selected independently of the others. This sampling method was preferred for its reliability, generalizability and representativeness of the population as per Sarantakos (1998).

Census Sampling

Census as a sampling technique is used if the entire population is very small or it is reasonable to include the entire population (for other reasons) in the study. It is called a census sample because data is gathered on every member of the population. This was used on support staff as their number was small. This method eliminates sampling error and provides data on all the individuals in the population, virtually the entire population would have to be sampled in small populations to achieve a desirable level of precision

3.5 Data Collection sources and Methods

3.5.1 Data collection sources

Primary and secondary sources were used to collect data.

Primary sources:

Primary data was collected from respondents through issuing of questionnaires. The researcher, with the help of guiding questionnaire interviewed different officers and support staff of who work in the different sections i.e Operations, warehousing, Transit monitoring Unit, Document processing Centre, and Systems of customs department of Nakawa Headquarters

Secondary source:

Secondary data was collected from URA annual performance reports, Ministry of finance performance reports, Auditor General's reports. Government publications, newspapers, and innumerable other written, visual and pictorial sources in paper, electronic, or other `hard copy' form

3.5.2 Data collection instruments & methods

The instruments used in this study were questionnaires, interview guide, documentary review guide and an observation guide. The instruments were preferred for their greater convenience in the context of time, stability, uniformity and consistency.

Questionnaires

A questionnaire is a data collection instrument which involves the researcher predetermining and formulating a questionnaire schedule with questions relating to the problem under investigation. The instrument was chosen because it collects large amount of data within a short time and was also easier to administer and analyze.

The questionnaires were administered to the sample population which included both officers and Support staff for primary data collection. The questionnaire contained mostly structured and a few unstructured questions, relating to each of the variables in question. The researcher used on spot filling in of the questionnaire by the respondents to minimize on the non-response rates. The questionnaire assisted the researcher to handle many respondents in a short time and gave a detailed answer to complex problems (Mugenda and Mugenda, 1999).

Interviews

Pamela (2011) defines interview as a method of data collection, information or opinion gathering that specifically involves asking a series of questions. Typically, an interview represents a meeting or dialogue between people where personal and social interaction occur.

An interview guide with both open-ended questions and closed-ended questions was used since it yielded highest cooperation and lowest refusal rates, offers high response quality and takes advantage of interviewer presence (Owens, 2002).

Individual Interview schedules were used to collect primary qualitative data from the supervisors. Interviews were used as they were easily adaptable and effective and encouraged probing for deeper information on the part of the researcher whenever need arose.

Documentary Review

Review of documents with relevant secondary data was made. Relevant secondary data was obtained from relevant sources. Documentary review involved the use of texts and documents as source materials and included; URA annual performance reports, Ministry of finance performance reports, Auditor General's reports. Government publications, newspapers, and innumerable other written, visual and pictorial sources in paper, electronic, or other `hard copy' form. This method provided the researcher with well researched information which helped the researcher to focus on the study (Odiya, 2009). A documentary review guide was used to enable the researcher acquire secondary data which was obtained from literature of previous research, journals and reports.

3.6 Quality control Methods

3.6.1 Validity

Validity refers to the degree to which an instrument measures what it is intended to measure (Amin, 2005). As a process, validation involves collecting and analyzing data to assess the accuracy of an instrument. For an instrument to be considered valid the content selected and included must be relevant to the need established and before the actual study, the instruments were discussed with the supervisor.. To ensure the validity of the instrument the researcher computed the Content Validity Index**.** Content Validity Index (CVI) measures the validity of an instrument to determine whether a test has been constructed adequately (Kaplan, 2001). It is used to show the degree to which each item- is rated as appropriately, in order to judge it fit for data collection. The Content Validity Index of the instrument was computed using the formula:

$$\text{Content Validity Index (CVI)} = \frac{\text{Number of items declared valid}}{\text{Total number of items}}$$

In this approach, a panel of 4 (four) experts from Kampala central tax district domestic department, where I conducted my pre-test of the instruments to establish whether it was valid were used. The researcher used Sekaran (2003), who recommends that for an instrument to be valid, its CVI has to be 0.7 and above.

Using formula CVI =n/N

Where; CVI stands for Content Validity Index, n stands for number of items rated valid by all judges and N stands for number of items in the instrument. The instruments for this study were valid to be used since they had a C.V.I of 0.86 which is above 0.7.

Using the formula;

Expert 1. = 28/34=0.82

Expert 2. = 30/34= 0.88

Expert 3. = 30/34= 0.88

Expert 4. = 29/34= 0.85

Therefore the total= 0.82+0.88+0.88+0.85 = 3.43/4 = **0.86**

3.6.2 Reliability

Reliability refers to a measure of degree to which a research instrument yields consistent results or data after repeated trials (Mugenda and Mugenda, 1999). The reliability of the instrument was ensured through pre-testing of questionnaires and interviews on respondents with similar characteristics. The intention was to ascertain whether similar responses would be obtained from the questions when administered twice to the same respondent. To establish reliability, questionnaire pre-testing was done. A pilot run-up was carried out on the some staff of Nakawa Document processing center one department in the researcher's cases study. The staff used for pre-testing were not excluded in the actual data collection.

Table 3.2 Summary of reliability statistics

Variable	Reliability Statistics	Number of Questions
Remuneration	0. 749	8
Promotion	0. 845	9
Training	0.810	8
Employee performance	0.814	8
Total Reliability	**0.804**	**34**

Source: Primary Data (2017)

The Cronbach's alpha correlation formula was used to compute the coefficient, which is an indicator of the level of reliability (Dornyei, 2003). Reliability was calculated with the help of Statistical Package for Social Sciences (SPSS version 20) and items with a minimum coefficient of 0.70 according to Oso&Onen (2009) was accepted which implied reliability. Therefore, for this study, the measurements in the instrument were found to be 0.804, the instrument was considered reliable to use.

3.7 Data Management and Processing

3.7.1 Data Management

In management of data, the researcher made sure that the collected data is stored in a secure and safe place and treated as confidential. Soft and hard copies of the document were restricted from access by unauthorized persons by password and locks.

3.7.2 Data Processing

Data editing, sorting, coding, and presentation was done by the researcher and some research assistants before analysis. Discussions were done to cater for any errors and omissions.

3.7.3 Measurement of Variables

The study variables were measured using the Likert's scale of rating which shows the strength of agreement or disagreement for each of the questions from the respondents as shown below.

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly agree

The Likert scale of rating was used to measure variables with closed ended questions in the order of; 1- strongly disagree (SD), 2- Disagree (D), 3- Neutral (N), 4- Agree (A), and 5- Strongly Agree (SA). This because Likert Scale questions use a universal method of collecting data, which means it is easy to understand them. Working with quantitative data, it is easy to draw conclusions, reports, and results from the responses. Furthermore, because Likert Scale questions use a scale, people are not forced to express an either-or opinion, rather allowing them to be neutral should they so choose.

3.8 Data analysis and presentation

Both quantitative and qualitative approaches were used for data analysis.

3.8.1 Quantitative Data Analysis

Quantitative data from the questionnaire was analyzed, sorted, coded and entered into the computer for computation of descriptive statistics, correlation and regression analysis. The SPSS version 20 was used to run descriptive analyses to produce frequency distribution, percentages, correlation and regression tables that summarized the data.

3.8.2 Qualitative data analysis

The qualitative data generated from interview guide was categorized in themes in accordance with research objectives and reported in narrative form along with quantitative presentation thus the qualitative data was used to reinforce the quantitative data so as to make interpretation of data easy to understand and give quick insight of results.

3.9 Ethical considerations

For ethical considerations, verbal consent to participate in the study was obtained from all the respondents. Furthermore, the researcher obtained an introductory letter from faculty of business administration and management from the Uganda Martyrs University Nkozi, which was presented to respondents for ease of data collection. To the respondents, the researcher sought for their consent which involved signing, in the case of questionnaires and verbal for interviews. In order to ensure confidentiality, the researcher explained to the respondents and also ensured that all information to be provided by the respondents was confidential and was only to be used for academic purposes.

3.10 Limitations of the Study

The researcher anticipated and met the following limitations;

Limited funds for carrying out research activities of report writing, printing, photo copying and binding services which the researcher overcome by securing funds from friends and family members. Some respondents did not have time to be interviewed as a result of their schedule of work. Since questionnaires tend to have a low response rate which would have a negative impact on the sample size, the researcher ensured that these questionnaires are filled on spot.

3.11 Conclusion

The researcher used a descriptive cross sectional survey. One questionnaire was administered by the researcher to collect the data from a sample of 117 subjects. The questionnaire contained mostly structured and a few unstructured questions, relating to each of the variables in question. The researcher used on spot filling in of the questionnaire by the respondents to minimize on the non-response rates. This chapter described the research methodology, including the population, sample, data collection instruments as well as strategies used to ensure the ethical standards, reliability and validity of the study.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.0 Introduction

This chapter focused on assessing the effect of Rewards on Employee Performance in government Authorities, a case of Uganda Revenue Authority (URA), Customs Department, Nakawa Headquarter. This chapter presents analyses and discusses the results obtained from the study objective by objective which were; to establish the effect of Remuneration, Promotion and Training on employee performance in government Authorities, a case of Uganda Revenue Authority (URA), Customs Department, Nakawa Headquarter.

4.1 Response rate

Table 4.1: Response rate

Questionnaires distributed	117
Questionnaires returned (f)	82
Percentage response (%)	70.1

Source: Primary data (2017)

Questionnaires were given out to 117 sampled respondents and out of that, 82 questionnaires were returned though not all of them were fully answered. This represents a response rate of 70.1% which was deemed a good representation of the study population. According to Lindner, Murphy and Briers (2001), a response rate of 70% and above is generally acceptable for analysis of data to proceed.

4.2 Respondent's demographic characteristics

The researcher sought to identify the demographic characteristics of the respondents which included gender of respondents, education levels, age of the respondents, and their working experience. The results are as presented below:

4.2.1 Respondents' gender distribution

Table 4.2 Gender of respondents

Gender	Frequency(N)	Percent (%)
Male	49	59.8
Female	33	40.2
Total	**82**	**100.0**

Source: Primary data, (2017)

The results from table 4.2 indicate that 49(59.8%) of the respondents were male and 33(40.2%) of the respondents were female. This implies that Uganda Revenue Authority- customs department considers gender sensitivity while recruiting and employing people. These results suggest that the sample is reasonably representative.

4.2.2 Education level of respondents

The researcher sought to establish the distribution of the respondents by education level and findings were as shown below;

Table 4.3 Education level of respondents

Level of education	Frequency(N)	Percent (%)
A' Level	1	1.2
Diploma	5	6.1
Bachelor's Degree	53	64.7
Master's Degree	23	28.0
Total	**82**	**100**

Source: Primary data, (2017)

Findings from table 4.3 above indicated that the majority of the respondents 53(64.7%) were holders of Bachelor's Degrees, followed by 23(28%) who were Master's Degree holders, then 5(6.1%) Diploma holders, and only 1 staff (1.2%) had A' level as the highest level of education. These findings indicate that URA have a well-educated workforce as over 90% are degree holders and have to be given good rewards for better performance.

4.2.3 Respondents' age distribution

The study sought to establish the age distribution of the respondents and the findings were as follows

Table 4.4 Respondents' Age bracket

Age bracket	**Frequency(N)**	**Percent (%)**
20 years and below	2	2.4
21-25 years	3	3.7
26-30 years	21	25.6
31-35 years	24	29.3
36-40 years	19	23.2
41-45 years	6	7.3
46-50 Years	6	7.3
51 and above years	1	1.2
Total	**82**	**100**

Source: Primary data (2017)

Findings show that; majority 24(29.3%) were aged 31-35years, followed by 21(25.6%) that were aged between 26-30 years, while 2(2.4%) fell in the age group of 20 years and below, 6 staff (7.3%) were between 41-45years and 46-50years, and only 1 staff (1.2%) was in the range of 51 years and above. This means that most workers in URA customs department of Nakawa are youth which is the most productive, eager to learn, energetic, innovative age group. These results generally imply that majority of employees Uganda Revenue authority –customs department are young, and energetic. This age group is more dynamic and flexible and poor rewards to them will cause may cause them to be less effective and even go away to look for greener pastures, hence poor performance. And good rewards will retain them and improve on their performance.

4.2.4 Working Experience

The study also sought to establish the period individual staff had worked with Uganda revenue Authority, and findings were as follows;

Table 4.5 Showing working period with Uganda Revenue Authority

Working period	Frequency(N)	Percent (%)
0-1 years	4	4.9
2-4 years	34	41.5
5-7 years	18	22
8-10 years	19	23.2
over 10 years	7	8.5
Total	**82**	**100**

Source: Primary data (2017)

Most respondents 34(41.5%) had been working with Uganda revenue Authority (URA) for at least 2-4 years, followed by 19(23.2%) that had served for 8-10 years, then 18(22%) that had served for 5-7 years, 7(8.5%) had served for over 10years while 4(4.9%) had served for less than 1 year. Since most staff had worked with URA for a minimum of two years, it is possible that the employees are highly motivated. This means that most employees at least work for a reasonable time before they can think of leaving the organisation. These results also implies that the mix of both inexperienced and experienced staff provide the inexperienced staff with the opportunity to learn from the experienced ones on how work is done.

4.3 Rewards and Employee performance in Uganda Revenue Authority.

4.3.1 The Effect of remuneration on Employee performance in Uganda Revenue Authority

Under this objective, the researcher sought to answer the research question; how does remuneration affect employee performance in Uganda Revenue Authority. The descriptive results from data collected are as presented below;

Table 4.6 Responses on Remuneration

		N	1-SD f (%)	2-D f (%)	3- N f (%)	4- A f (%)	5-SA f (%)	Mean	Std Deviation
1	Staff salary is paid timely	82	0	1 (1.2%)	0	39 (47.6%)	42 (51.2%)	4.49	0.572
2	I am paid my responsibility allowance	82	0	9 (11%)	14 (17.1%)	47 (57.3%)	12 (14.6%)	3.76	0.84
3	Some other allowances are paid	82	1 (1.2%)	15 (18.3%)	17 (20.7%)	42 (51.2%)	7 (8.5%)	4.48	0.933
4	My rate of pay compared favorably with the rate paid in other sectors	82	4 (4.9%)	28 (34.1%)	18 (22%)	29 (35.4%)	3 (3.7%)	2.99	1.024
5	The fringe benefits I receive on top of my salary are very good	82	2 (2.4%)	11 (13.4%)	17 (20.7%)	47 (57.3%)	5 (6.1%)	3.51	0.892
6	At the time I joined URA I expected good salary	82	0	0	7 (8.5%)	50 (61%)	25 (30.5%)	4.22	0.588
7	Good performance in URA is influenced by good remuneration	82	3 (3.7%)	9 (11%)	14 (17.1%)	48 (58.5%)	8 (9.8%)	3.60	0.941
	Average							**3.86**	**0.83**

Source: Primary data (2017)

The results in table 4.6 **r**evealed that, 42(51.2%) and 39 (47.6%) strongly agreed and agreed respectively that staff salary is paid in time, only 1 (1.2%) respondent disagreed with the statement. This means that the staff in URA are paid their salary in time and don't have to wait. This is represented by a mean of 4.49 and standard deviation of 0.572. One of the respondents had this to say "*if the salary was paid late, most staff would be unproductive at work; that they would go to do other business where they would earn some money to pay off their daily expenses".* This implies that the timely payment of salary makes accomplish their tasks in time and hence improved performance. This is in agreement with Kaufman (1992), who said that the process by which an organisation administers its salary / pay helps in motivating its employees and thus performance. Also Mullins (2010) said the linkage between pay (salary) and behavior of employees' results in better individual and organizational performance.

On the issue of whether responsibility allowance is paid, 47(57.3%) of the respondents agreed with the statement, 12(14.6%) strongly agreed, 9(11%) disagreed, and 14(17.1%) were neutral. This means that more than half of the respondents agreed that they are paid responsibility allowance represented by a mean of 3.76 and standard deviation of 0.84. Draft, et al (2010) says besides monthly salary employees may receive other types of payments when carrying out their work. One of the payments is responsibility allowances. These allowances offered by an organisation motivate employees and improves on their productivity hence performance.

On finding out if some other allowances are paid, 7(8.5%) and 42(51.2%) strongly agreed and agreed respectively that other allowances are paid apart from responsibility allowance. 15(18.3%) and 1(1.2%) disagreed and strongly disagreed respectively and 17(20.7%) where not decided. This implies that other allowances are only paid to those s employees who are entitled to them. These allowances include overtime for those staff who work beyond the required time, Lunch and transport allowances for staff who work on weekends and hardship allowances as justified by Maicibi, (2007). Those who disagreed with the statement could be falling in the category of the employees who do not qualify for such allowances and hence not paid the allowances. This however does not mean that the employees who are not paid the allowances non-performers; it is because they don’t fall in the category of employees who are entitled. For those who are entitled, Nonpayment of such allowances affects their performance negatively as it directly affects their productivity at work. The employees who are paid other allowances are more than those who are not as indicated by mean of 4.48 which is above average and standard deviation of 0.9 which is less than 1.

On finding out whether the rate of pay is favorable compared to that paid in other sectors, it was established that, 29(35.4%) agreed and 3(3.7%) strongly agreed, 18(22%) respondents were not sure, 28(34.1%) disagreed, and 4(4.9%) strongly disagreed that the rate of pay in URA is favorable compared to that paid in other sectors. This means that employees compare themselves with those of other entities to establish if they are remunerated equitably and fairly compared to those of other entities. This is supported the equity theory developed by Adam Smith that states that, employee are more productive if they feel that they are being remunerated equitably compared to employees in other entities. The employees, who were neutral to the statement, could be because URA is their first place of work and have worked for short time. A review of the Human resource manual showed that "*salaries of employees were to be increased every after 5-years*", which a long period compared to other entities and organizations that increase/enhance their staff salaries on a yearly basis the reason why some on the respondents disagreed to the statement and others were neural to it. This implies that fairness is employee pay has to considered based on the external and wide view than from an internal viewpoint.

Considering whether the fringe benefits paid on top of salary are very good, 52(63.4%) respondents agreed with statement, 17(2.7%) were not sure, and 13(15.8%) disagreed. This means that a more 50% of the respondents fell that the fringe benefits received on top of salary is very good. This represented by a mean of 3.51that is close to 3 and standard deviation of 0.892. This implies that since a most employee are motivated to work hard and perform well due to the fringe benefits and not salary. This is in agreement with Edwards (2012) who notes that productivity incentives /fringe benefits help improve productivity of employees and hence performance.

On finding out those who expected a good salary at the time of Joining URA, 50(61%) of the agreed that they expected good salary, 25(30.5%) strongly agreed, and 7(8.5%) were not sure. This implies that nearly all employees expected good salary at the time of joining URA and failure to provide that good salary would mean that the productivity would not be as expected thus affecting performance negatively denoted by mean of 4.22 with a small standard deviation of 0588. This is in agreement with the equity theory developed by Adam Smith where he says that every employee works for pay /salary and will always feel good when such pay is a good one. However, the provision of good salary alone does not make employees become more productive, there are benefits which when not provided employee performance would be affected negatively as stated by Belilos (1999).

On whether good performance in URA is influenced by good remuneration/payment, It was established that; 48(58.5%) agreed, 8(9.8%) strongly agreed, 14(17.1%) were not sure, 9(11%) disagreed, and 3(3.7%) strongly disagreed. This means that good payments have been able to influence good performance in Uganda Revenue Authority represented by mean of 3.6 and standard deviation of 0.941. Thus good payments/remunerations improves employee performance. However one of the respondents said that "*the salary and allowances paid are not all that good to motivate and maintain and employee, they are still low to motivate employees to the expectation"* this implies that there is need to review the remunerations paid to employees in URA if employee performance is to be improved to the required level.

4.3.2 The Effect of Promotion on Employee performance in Uganda Revenue Authority

Under this objective, the researcher sought to answer the research question; how does promotion affect employee performance in Uganda Revenue Authority. The descriptive results from data collected are as presented below;-

Table 4.7 Responses on Promotion

		N	1-SD f (%)	2-D f (%)	3- N f (%)	4- A f (%)	5-SA f (%)	Mean	Std Deviation
1	I consider URA a good place for my career development	82	0	10 (12.2%)	11 (13.4%)	46 (56.1%)	15 (18.3%)	3.80	0.881
2	Promotions are regular	82	4 (12.2%)	46 (56.1%)	8 (9.8%)	24 (29.3%)	0	2.63	0.962
3	There is good chance for promotions	82	2 (2.4%)	28 (34.1%)	24 (29.3%)	26 (31.7%)	2 (2.4%)	2.98	0.929
4	There is fairness in URA promotions	82	3 (3.7%)	16 (19.5%)	41 (50.0)	22 (26.8%)	0	3.00	0.786
5	Promotions are based on qualifications and working experience	82	5 (6.1%)	11 (13.4%)	27 (32.9%)	34 (41.5%)	5 (6.1%)	3.28	0.985
6	Vacant posts are filled by internal promotion	82	3 (3.7%)	6 (7.3%)	7 (8.5%)	59 (72.0%)	7 (8.5%)	3.74	0.858
7	I attend academic/professional courses	82	1 (1.2%)	40 (48.8%)	13 (15.9%)	20 (24.4%)	8 (9.8%)	2.93	1.086
8	When I complete the course, I am considered for promotion	82	7 (8.5%)	47 (57.3%)	20 (24.4%)	7 (8.5%)	1 (1.2%)	2.37	0.809
9	Lack of promotions leads to de-motivation and low staff performance	82	2 (2.4%)	3 (3.7%)	10 (12.2%)	52 (63.4%)	15 (18.3%)	3.91	0.820
	Average							**3.18**	**0.90**

Source: Primary data (2017)

The findings in table 4.7 above reveal that 46(56.1%) 15(18.3%) of the respondents considered URA to a good place for career development. Only 10(12.2%) disagreed and 11(13.4%) were not decided with the statement of whether URA is a good place for career development. This is represented by mean of 3.80 and standard deviation of 0.88. This means that employees who join URA would prefer to work for a longer period in pursuit of developing their career. In order to achieve this, employees would work hard and increase on their productivity and management would find it hard to lose such committed staff. Thus Management of URA needs to establish those aspects that employees consider for career development and capitalize on them such as promotion of staff as suggested by Wayne (2006), psychologically, promotions help in satisfying employee needs for job security, belonging and personal growth.

The findings further show that that promotions in URA are not regular represented by mean of 2.63 and standard deviation of 0.962.This is indicated by 46(56.1%) and 4(12.2%) of the respondent who disagreed and strongly disagreed with the statement that promotions in URA are regular. Only 24(29.3%) of the respondents agreed that promotions are regular and 8 respondents i.e. 9.8% of the respondents were not sure. This indicates that promotions in URA generally are irregular and thus low chances of employees being promoted which in turn demotivates them from working harder. One of the respondents said that "*the structure is so small at the top that few employees are promoted in a given time".* This implies that Management of URA should consider giving additional responsibilities to employees who feel that need to be promoted such as team leading.

On findings whether there is good chance of being promoted in URA, 2(2.4%) strongly agreed, 26(31.7%) agreed, 24(29.3) were not sure, 28 (34.1%) disagreed, and 2(2.4%) strongly disagreed with the statement that there is good chance for promotion in URA denoted by a mean of 2.98 and standard deviation of 0.929. Promotions in URA is done in such a way that applicants apply and are later tested through a written interview and then oral interview, from where the best candidate is selected, thus making hard for those who may have failed the written interview yet are good at work. This eventually demotivates employees affecting their performance negatively. In addition Wayne (2006) says that "*promotions are sometimes constrained the fact that organizations do not promote based on merit, seniority and potential but only how someone will have passed the interview test"* which may sometimes not be technical in nature.

On finding out whether there is fairness in URA promotions, the results show that, only 22 (26.8) agreed, 41(50%) not decided, 16(19.5%) disagreed and 3(3.7%) strongly disagreed with the statement that There is fairness in promotions of URA. This indicates that most of the respondents don't agree with the statement. This is justified by a mean of 3.0 and standard deviation of 0.786 which is low. This means that the extent to which employees believe that promotions in URA are fair is low implying that this affects their performance negatively. This is agreement with Adam equity theory that suggests that once employees feel they are not fairly treated; their performance reduces as this demotivates them. In addition, Deeprose (1994) said that fair chances of promotion according to employee's ability and skills make employees more committed to their work and become a resource hence improved employee performance.

On whether promotions are based on qualifications and experience, 5 (6.1%) strongly agree and strongly disagree, 34(41.5%) agree, 11(13.4%) disagree, and 27(32.9%) were not decided with the statement that promotions are based on qualification and experience. This means that a few employees agree with the statement represented by a mean of 3.28 slightly above the average with as standard deviation of 0.985. One respondent said *"Some newly recruited employees are promoted leaving the old and experienced employees being managed by the newly and young employees"*.

This is agreement with Armstrong (2006) who said that one of the problems most organizations make is that they make promotions depending on past performance and seniority which sometimes leads to employees being promoted to levels of their incompetence.

Further findings revealed that 59 (72%) and 5 (6.1%) of the respondents agreed and strongly agreed respectively that vacant posts are filled by internal promotions. Only 9 (11%) disagreed with the statement. This means that most of the promotions made in URA are filled from within (internally). This is represented by a mean of 3.74 which is way high based on arrange of 1 to 5. This makes staff more productive as they don’t want to be seen as failures and be denied chance of being promoted.

On whether employees are considered for promotion after completing academic /professional courses, it was established that of the 28(34.2%) respondents attended professional courses and only 8 (9.7%) agreed that they were considered for promotion after completing academic /professional courses. 54 (63.85) disagreed that they are not considered for promotion after attending academic /professional courses . This means most of the employees who attend professional qualifications are no considered for promotions which limit staff from attaining new skills that would help improve the productivity of staff and eventually may lead to staff moving away for better opportunities. This in agreement with Namakuala et al (2014) who said that in Uganda there is a problem of retaining staff especially the higher carders.

Respondents with a mean of 3.91 i.e. 67(81.7%) agreed that lack of promotion in URA leads to de motivation and low staff performance. Only a 5(6.1%) disagreed that with the statement that lack of promotion leads to de motivation and low staff performance. This is in agreement with Wayne (2006) who said that promotions psychologically help satisfy employee need for job security, belonging and personal growth which in turn leads to improved employee performance, Therefore if Promotion are not well manage they will lead to low employee productivity and hence performance.

4.3.3 The Effect of Training on Employee performance in Uganda Revenue Authority

Under this objective, the researcher sought to answer the research question; how does training affect employee performance in Uganda Revenue Authority. The descriptive results from data collected are as presented below;

Table.4.8 Responses on Training

		N	1 f (%)	2 f (%)	3 f (%)	4 f (%)	5 f (%)	Mean	Std Deviation
1	Training is very relevant to my work	82	0	0	4 (4.9%)	62 (75.6%)	16 (19.5%)	4.15	0.475
2	I have an opportunity to undergo training in URA	82	1 (1.2%)	7 (8.5%)	6 (7.3%)	64 (78%)	4 (4.9%)	3.77	0.725
3	The training is initiated by URA	82	1 (1.2%)	5 (6.1%)	9 (11%)	64 (78%)	3 (3.7%)	3.77	0.672
4	Training is programmed according to organizational needs	82	0	4 (4.9%)	20 (24.4%)	51 (62.2%)	7 (8.5%)	3.74	0.682
5	Training is carried out haphazardly	82	0	49 (59.8%)	19 (23.2%)	14 (17.1%)	0	2.57	0.770
6	Training motivates and retains staff	82	2 (2.4%)	10 (12.2%)	29 (35.4%)	34 (41.5%)	7 (8.5%)	3.41	0.902
7	Study leave with pay is given to staff on training	82	7 (8.5%)	22 (26.8%)	27 (32.9%)	24 (29.3%)	2 (2.4%)	2.90	1.001
	Average							**3.47**	**0.75**

Source: Primary data (2017)

The findings from table 4.8 above reveal that 16(19.5%) of respondents respectively strongly agreed and 62(75.6%) agreed that training is relevant in their day to day work Only 4 (4.9%) of the respondents were neutral. This implies that for employee productivity to improve, training is paramount. This is justified with a mean of 4.15 which is high and standard deviation of 0.475 which is small. This is in agreement with Davar (1996) who said that training opportunities help acquire extra skills and abilities that can help improve on performance of the employees.

On whether Employees have an opportunity to undergo training in URA, It was established that 64 (78%) of the respondents agreed and 3 (3.7%) strongly agreed as denoted by mean of 3.77. 8 (9.7%) of the respondents disagree with the statement that employees have an opportunity to undergo training. This represented by mean of 3.77 and standard deviation of 0.725. The trainings employees go through help them acquire extra skills and abilities for filling a higher job (Davar 1996), which help them perform much better at their deliverables hence improved output for better performance. However Martin (2003) suggested that trainings that enhance the skills of the existing employees need to be emphasized as they lead to lower turnover rates. According to URA staff development manual, all employees must undergo some training to equip them with basic skills to perform on the job in the respective departments.

On whether the trainings are initiated by URA, 64(78%) agreed, 3(3.7%) strongly agreed, 9(11%) were not sure, 5(6.1%) disagreed and 1 (1.2%) strongly disagreed with the statement that the trainings are initiated by URA with mean of 3.77 and standard deviation of 0.672 .This means that URA takes training staff seriously as when the staff are not well trained ,it would be very difficult for staff to perform well. .One respondent said that "*if there was no training for staff who join the organization URA , it would be hard for staff even to meet the minimum level of performance*", This means that trainings offered to employees have helped them understand what is expected of them and plan a way of how they can even perform better than they expected.

On whether trainings is programmed according to the organizational needs, it was established that 7 (8.5%) strongly agree, 51(62.2%) agree, 20 (24.4%) are not sure, and 4(4.9%) disagree with the statement represented by mean of 3.74 and standard deviation of 0.862. This implies that many of employees agree that the trainings done are programmed according to the organizational needs. This is in agreement with Maicibi (2007) who argues that training impacts and enhances skills which impacts on employee performance and subsequently increases the organization's competitive advantage. Marrow (2001) also says that employees who are highly trained and whose career development is effectively managed show high levels of commitment, are multi skilled, and capable of making remarkable contribution to the services they render to the organization. It was further established that, 49(59.8%) of the respondents disagree with statement that trainings are done haphazardly, 19(23.2%) were not sure, and 14(17.1%) agreed with the statement that trainings are done haphazardly. This implies that the trainings given to employees improve their performance i.e employees who are trained improve in performance.

Concerning whether trainings motivates and retains staff in URA, 2(2.4%) strongly disagree, 10 (12.2%) disagree, 29(35.4%) are not sure, 34(41.5%) agree and 7(8.5%) strongly agree with the statement. This implies that most staff with mean of 3.41 agree with statement that trainings motivates them, and thus improves their performance, Muhenda (2008) says that studies investigating trainings in public sector have reported positive significant relationship trainings and commitment of employees which later leads to better performance. However there is need to be mindful of the trainings given to staff as some trainings may demotivate employees and end up seeking better opportunities in other organizations.

On the issue of whether study leave is with pay is given to employees who are going for training, it was established that 2(2.4%) and 24(29.3%) of the respondents strongly agree and agree respectively with the statement. Whereas 7(8.5%) and 22(26.8%) strongly disagreed and agreed respectively with the statement. Only 27(32.9%) of the respondents were not sure. This implies that not all employees who go for training are given leave with pay. In circumstances where staffs have been sent for training by URA management, the staffs are paid, because they are taken to be at work. one of the respondents quoted "*Employees who go for trainings not initiated by URA management are given leave without pay*" This limits staff self-initiated staff development programs which in turn affect employee performance.

4.4 Employee performance in URA

The dependent variable of the study was Employee performance Uganda Revenue Authority (URA) Nakawa, Customs department. The descriptive results from data collected are as presented below.

Table: 4.9 Employee Performance in URA

		N	**1 f (%)**	**2 f (%)**	**3 f (%)**	**4 f (%)**	**5 f (%)**	**Mean**	**Std Deviation**
1	I am rewarded well in Uganda Revenue Authority	82	1 (1.2%)	23 (28%)	14 (17.1%)	39 (47.6%)	5 (6.1%)	3.29	0.987
2	Rewards have helped me to meet my targets	82	0	26 (31.7%)	13 (15.9%)	41 (50%)	2 (2.4%)	3.23	0.934
3	There is timely completion of activities in URA	82	1 (1.2%)	7 (8.5%)	15 (18.3%)	59 (72%)	0	3.61	0.598
4	Employees produce high quality work	82	1 (1.2%)	9 (11%)	26 (31.7%)	45 (54.9%)	1 (1.2%)	3.44	0.755
5	There is improved amount of output	82	1 (1.2%)	12 (14.6%)	45 (54.9%)	1 (1.2%)	1 (1.2%)	3.66	0.698
6	Every employee is happy about their results	82	1 (1%)	8 (9.8%)	22 (26.8%)	49 (59.8%)	2 (2.4%)	3.52	0.757
7	There is improved overall productivity in URA	82	0	4 (4.9%)	17 (20.7%)	57 (69.5%)	4 (4.9%)	3.74	0.625
	Average							**3.499**	**0.765**

Source: Primary data (2017)

The results in table 4.9 above reveal that 5(6.1%) and 39(47.6%) of the respondents agreed with the statement that they are rewarded well in URA, 24 (29.2%) disagree while 14 (17.1%) are not sure with statement represented with mean of 3.29 and standard deviation of 0.987. This means that a large number of employees believe they are rewarded well for the work done to the organization. This indicates that few employees would want to leave the organization. In effect they are found performing well in a bid to stay in the organization (URA). One respondent said that "compared *to many organizations, URA pays relatively well than many other organizations and companies".* Therefore in Order to maintain good performance of employees URA and other authorities should reward their employees well.

The findings in table 4.9 show that 43(52.4%) of the respondents agreed that rewards have helped them to meet their targets. 26(31.7%) disagreed with the statement and 13(15.9%) were neutral to the statement that rewards have helped them to meet their targets. Also 59 (72%) agreed, 8(9.7%) disagreed and 15(18.3) were neutral to the statement that there is timely completion of activities in URA. This implies that because of good rewards given to the employees, Employees are able to complete tasks and activities in time hence employee performance represented by mean of 3.23 which slightly high and standard deviation 0.934 less than 1.

On the issue of whether employees produce high quality work, 46(56.1%) of the respondents agreed, 26(31.7%) were not sure and 10 (12.2%) disagreed with the statement that employees produce high quality work. In addition, 46(56.1%) of the respondents agreed there is improvement in the amount of output produced by each employee, 13(15.8%) of the respondents disagreed and 22 (26.8%) were not sure. This implies that the quality and quantity of work produced by employees in URA is above average denoted by mean of 3.61 and standard deviation of 0.598. This could be attributed to rewards that are offered to the employees as earlier discussed and one of the reasons why the target for URA keeps increasing year by year.

The findings in table 4.9 above show that 51 (63.2%) of the respondents are happy about their results, whereas on 9(11%) disagreed. This means that URA employees work hard to achieve their targets so as they own every result of their input. This is because they will have reasons justifying different performance levels attained. This has helped Employees devise ways of how to improve on employee performance when the desired is not achieved which in turn helps the whole organization.

On the issue of whether there is improved overall productivity in URA, the results show that 61(74.3%) agreed that there is improvement the overall productivity in URA, 17 (20.7%) are neutral whereas only 4(4.9%) disagreed to the statement. This Implies that a most respondents represented with a mean of 3.74 and deviation 0.625 believe Employee productivity in URA has improved hence performance. This could be attributed to the rewards (remuneration, promotion and training) that are being provided to the employees. However one respondent said that "the *economic conditions within the Ugandan economy also affect the overall productivity of staff in URA.*

The overall employee performance in URA ha improved represented by an average mean of 3.5, as a result of rewards given to employees. However the responses from respondents vary from each other slightly with a standard deviation of 0.765 which is very small. This implies that rewards lay an important role in as far as employee performance is concerned. Organizations such as URA should always put rewards into consideration if they are to improve on the performance of their employees/staff.

Correlation between Remuneration and Employee performance in Uganda revenue Authority

The study sought to establish whether there was any relationship between remuneration and Employee performance in Uganda Revenue Authority. The findings are presented in the table 4.10 below

Table 4.10 Correlations of remuneration with Employee performance in URA

		Employee Performance	Remuneration
Employee Performance	Pearson Correlation	1	.280**
	Sig. (2-tailed)		.011
	N	82	82
Remuneration	Pearson Correlation	.280**	1
	Sig. (2-tailed)	.011	
	N	82	82

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

Source: Primary data (2017)

The findings in the table above 4.10 revealed that there was a positive weak relationship between Remuneration and Employee performance at (r) = 0.280**, P = 011, at the level of significant 0.05(2-tailed) given by the Pearson correlation. This is in agreement with Belilos (1999) who said that Money is not the only key to employee motivation. However this positive correlation indicates that when Remuneration is improved, Employee performance will also improve which implies that for management at URA to improve on performance of its employees, one of the ways is to improve in remuneration.

Correlation between Promotion and Employee performance in Uganda revenue Authority

The study sought to establish whether there was any relationship between Promotions and Employee performance in Uganda Revenue Authority. The findings are presented in the table 4.11 below

Table 4.11 Correlations of Promotion and Employee performance in URA

		Employee Performance	Promotion
Employee Performance	Pearson Correlation	1	.338**
	Sig. (2-tailed)		.002
	N	82	82
Promotion	Pearson Correlation	.338**	1
	Sig. (2-tailed)	.002	
	N	82	82

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

Source: Primary data (2017)

The findings in the table above 4.11 revealed that there was a positive relationship between Promotion and Employee performance at (r) = 0.338**, P = 002, at the level of significant 0.01(2-tailed) given by the Pearson correlation. This indicates that when Promotion is managed well, Employee performance will likely improve which implies that for management at URA to improve on performance of its employees, one of the ways is to manage promotion in the right, effective and efficient way. This is supported by Wayne (2006), who said that promotions help satisfy employee needs for job security, belonging and personal growth which in turn improves the performance of the employees as they want to maintain their jobs.

Correlation between Training and Employee performance in Uganda revenue Authority

The study sought to establish whether there was any relationship between Training and Employee performance in Uganda Revenue Authority. The findings are presented in the table 4.12 below

Table 4.12 Correlations of Training and Employee performance in URA

		Employee Performance	Training
Employee Performance	Pearson Correlation	1	.280**
	Sig. (2-tailed)		.011
	N	82	82
Training	Pearson Correlation	.280**	1
	Sig. (2-tailed)	.011	
	N	82	82

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

Source: Primary data (2017)

The findings in the table above 4.12 revealed that there was a positive relationship between Training and Employee performance at (r) = 0.280**, P = 011, at the level of significant 0.05(2-tailed) given by the Pearson correlation. This indicates that when training is improved and well managed, Employee performance will improve which implies that for management at URA to improve on performance of its employees, the training Aspect should be carefully taken care of and make sure that all employees are fairly trained. Amstrong (2008) says that training includes mentoring and coaching done by senior staff and this enhances particular skills on the job thus improving performance.

Regression Analysis Model Summary between Remuneration and Employee performance

The study sought to establish the effect of Remuneration on Employee performance of government Authorities (URA). The findings are presented in the table 4.13 below.

Table4.13 Showing Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.280[a]	.078	.067	.574

Predictors: (Constant), Remuneration

The model summary in the above table above reveal that correlation coefficient using predictor Remuneration, R is 0.280[a], R^2 (0.078) and Adjusted R^2 of 0.067. This implies that 6.7% (0.067 *100) variations in employee performance is explained by remuneration while the remaining 93.3% is explained by other factors such as a conducive working environment. This means remuneration affects employee performance to a small extent.

Regression Analysis model Summary between Promotion and Employee performance

The study sought to establish the effect of Promotion on Employee performance of government Authorities (URA). The findings are presented in the table 4.14 below

Table 4.14 Showing Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.338[a]	.114	.103	.562

Predictors: (Constant), Promotion

The model summary in the above table reveals that correlation coefficient (R), using predictor Remuneration, is 0.338[a] and the adjusted R^2 (0.103). This implies that 10.3% (0.103 *100) variations in employee performance is explained by Promotion while the remaining 89.7% is explained by other factors. This means that Promotions affects employee performance to larger extent than remuneration and training.

Regression Analysis Model Summary between Training and Employee performance

The study sought to establish the effect of Training on Employee performance of government Authorities (URA). The findings are presented in the table 4.15 below

Table 4.15 Showing Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.280[a]	.078	.067	.574

Predictors: (Constant), Training

The model summary in the above table reveals that correlation coefficient (R), using predictor Remuneration, is 0.280[a] and the adjusted R^2 (0.067). This implies that 6.7% (0.067 *100) variations in employee performance is explained by employee training while the remaining 93.3 % is explained by other factors. The means that training affects employee performance to a small extent compared to promotion.

Multiple regression analysis of remuneration, promotion, and training on employee performance

The study sought to establish the effect of Remuneration, Promotion and Training on the employee performance. The findings are presented in the table 4.16 shown below.

Table 4.16; Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.400[a]	.160	.127	.555

a. Predictors: (Constant), Remuneration, Promotion, Training

From the table above, a multiple regression was run to predict employee performance based on remuneration, promotion and training, The correlation coefficient using predictors remuneration, promotion and training is 0.400 and the adjusted R^2 = .127. This means that the 12.7% variations in employee performance is determined by remuneration, promotion and training. This implies that 87.3%

variations in employee performance is determined by other factors other than remuneration, promotion and training.

4.5 Conclusion

The findings indicated that Government Authorities like URA have to put a lot of emphasis on rewards management and ensure that Employees are rewarded well if good performance is expected from employees and needs to be achieved. Management need to constantly seek for better ways of rewarding its employees other than remuneration, promotion and training if good results are to be achieved.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the summary and conclusions of the findings presented in chapter four about the study to assess the effect of rewards on the employee performance government authorities of Uganda, a case study of Uganda Revenue Authority (URA) customs department Nakawa. Basing on the findings and conclusion, the researcher also presents study recommendations as well as suggested areas for further research.

5.1 Summary of findings

The objectives of this study were; to establish the effect of Remuneration, ,to examine the effect of Promotion and to find out the effect of Training on the Employee performance in government authorities a case of Uganda Revenue Authority(URA) customs department –Nakawa.

The findings showed that both males and females were represented in the study that is 49 males and 33 females with 53 of them being holders of bachelor’s degree, and 23 holders of master’s degree. The age bracket of most of the respondents was the most energetic and active. It ranged between 26 and 40 years of age. A big number of the respondents had worked in URA for at least 2years and not more than 10 years.

5.1.1 The effect of Remuneration on the Employee performance in URA.

The results in table 4.6 **r**evealed that the respondents were in agreement that remuneration improves employee performance in URA justified by an average mean of by a mean of 3.86 which is above average and with a small standard deviation of 0.83 amongst the respondent One of the respondents had this to say "*if the salary was paid late, most staff would be un productive at work; that they would go to do other business where they would earn some money to pay off their daily expenses".* This timely payment of salary makes employees accomplish their tasks in time and hence improved performance as also suggested by Kaufman (1992), who said that the process by which an organisation administers its salary / pay helps in motivating its employees and thus performance. The model summary reveals that correlation coefficient (R), using predictor Remuneration, is 0.280[a] and the adjusted R^2 (0.067). This implies that 6.7% variations in employee performance in URA is explained by remuneration while the remaining 93.3% is explained by other factors implying that Remuneration affects employee performance by a small extent.

5.1.2 The effect of Promotion on the employee performance in URA.

The findings reveal that the respondents were in agreement that Promotion once done in a proper way improves employee performance. In URA an average of 3.18 was obtained which is small to justify that promotions are done in a proper way. Even the standard deviation is 0.9 indicating high deviation in respondents 'responses. One of the respondents said that "*the structure is so small at the top that few employees are promoted in a given time"* One respondent said *(some newly recruited employees are promoted leaving the old and experienced employees being managed by the newly and young employees)*. The model summary reveals that correlation coefficient (R), using predictor Promotion is 0.3380[a] and the adjusted R^2 (0.103). This implies that 10.3% variations in employee performance in URA is explained by promotion while the remaining 89.7% is explained by other factors such as having a conducive work environment.

5.1.3 The effect of Training on the employee performance in URA

The findings from table 4.8 reveal that the respondents were in agreement that Training improves employee performance in URA justified by an average mean of by a mean of 3.47 which is above average and with a small standard deviation of 0.75 amongst the respondent. One respondent said that "*if there was no training for staff that join the organization (URA), it would be hard for staff even to meet the minimum level of performance*", this means that trainings offered to staff help them perform better than they would actually perform. Maicibi (2007) argues that training impacts and enhances skills which should impact on employee performance. There are few employees that are sent for training and given leave with pay. Most of the employees sponsor themselves and are not given leave with pay. The trainings upon which staff are sent for does not consider employee personal development the reason why training contributes less on employee performance. The model summary reveals that correlation coefficient (R), using predictor Training, is 0.280[a] and the adjusted R^2 (0.067). This implies that 6.7% variations in employee performance in URA is explained by training while the remaining 93.3% is explained by other factors other than training. This implies that training has a small effect on employee performance.

5.2 Conclusions

5.2.1 Remuneration.

The findings revealed that though most of the respondents agreed that remuneration to a larger extent affects employee performance in Uganda revenue Authority supported by a mean of 3.86 and standard deviation of 0.83, remuneration only contributes 6.7% towards employee performance. The findings further revealed that there was a positive significant relationship between Remuneration and employee performance in government Authorities, i.e. URA at (r) = 0.280^{**}, P = 011, at the level of significant 0.05(2-tailed) given by the Pearson correlation. This indicates that when remuneration is improved, employee performance is likely to also improve. This implies that management of Government authorities (i.e. URA) have to enhance Remuneration if the performance of their employees is to be improved

5.2.2 Promotion.

The findings revealed that a promotion contributes 10.3% variations of employee performance. The findings further revealed that there was a positive significant relationship between promotion and employee performance in URA at (r) = 0.338**, P = 002, at the level of significant 0.01(2-tailed) given by the Pearson correlation. This indicates that if promotions are well done, employees would be motivated to work harder and improve on performance. This implies that management at URA has to change the way promotions are done in URA if employee performance is to be improved

5.2.3 Training.

The findings show that 6.7% variations in employee performance in URA are as a result of training. The findings further revealed that there was a positive relationship between Training of employees and their performance in URA at (r) = 0.280**, P = 011 at the level of significant 0.05(2-tailed) given by the Pearson correlation. This indicates that when staff training is done in a systematic and organized manner, employee performance in URA is likely to also improve. This implies that management of URA has to improve on the way staff training is done if employee performance is to be improved.

5.3 Recommendations

The study revealed that the remunerations (salary and allowances) are paid in time and that these remunerations contribute a small portion (6.7%) to employee performance. The researcher thus, recommends that staff remunerations be reviewed to include various aspects such as giving gift vouchers and salary notches on an annual basis .However Management should not concentrate on remuneration alone and forget other aspects that contribute to employee performance such as conducive working environment (accessibility, relationships with management, cleanliness, office setup) and others.

The study revealed that though promotions contribute 10.3% to employee performance, they are not objectively done. The researcher therefore recommends that management of URA-customs departments should be more objective while promoting staff as it has been seen as a vital parameter that enhances employee performance in organizations. Management must ensure that the promotions are objectively and fairly done so that the staff can feel there is no subjectivity.

The study revealed that training has a positive relationship with employee performance and contributes 6.7% variations in employee performance. The study further revealed that, few employees are given study leave with pay, and some training don't develop the staff. The researcher therefore recommends that management of URA has to improve on the way staff training is done in order to improve employee performance. In addition Trainings that can contribute towards staff development need to be included in the training programs. Furthermore, study leave with pay should be offered to staff that are hardworking so that staff that are not hardworking can be encouraged to work hard. In that way employee productivity will be improved.

5.4 Suggestions for further research

The researcher suggests that more studies need to be done to establish other parameters that affect employee performance other than remuneration, promotion and training. This is because the parameters the researcher considered in this research (Remuneration, Promotion and Training) account only to 12.7% variations of employee performance.

The researcher suggests that further research should be done to establish the causes of employee turnover in government authorities which will help to clarify the mixed findings by different researchers

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APPENDICES

Appendix I: Questionnaire

Dear respondent,

My name is **Duhimbaze Boniventure,** a student of Uganda Martyrs University pursuing a master's degree in Business Administration. I am carrying out a study "**Rewards and Employee Performance in government Authorities , a case Study of Uganda Revenue Authority (URA), Customs Department, Nakawa Headquarter"** tothe award of Master Degree in Business Administration and Management of Uganda Martyrs University.

You have been selected to participate in this study due to the importance of your information in the study. The information you provide will only be used for the purpose of this study and will be treated with utmost confidentiality.

Yours

Duhimbaze Boniventure
STUDENT/RESEARCHER

Section 1: A, Respondent's Background

Please, tick (√) the box that represents your view or clearly write your response in the provided space on the following statements.

1. Gender

Male ☐ Female ☐

2. Highest level of education

Primary level ☐ O' level ☐ A- level ☐ Diploma ☐ Bachelor's Degree ☐

Master's Degree ☐ others; Specify……………………………………………………….

3. Age bracket

20 years and below ☐ 21-25years ☐ 26-30 years ☐ 31-35years 3☐0years ☐

41-45years ☐ 46-50years ☐ 51 and above years ☐

4. Working period with this Entity

0-1 year ☐ 2-4 years ☐ 5-7 years ☐ 8-10 years ☐ over 10 years ☐

Section 2: Rewards and Employee performance

Please, use the scale below to answer the questions that follows by ticking the number that corresponds to your opinion.

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly agree

Section B: Remuneration in URA

Please indicate the extent to which you agree or disagree with the following statements about remuneration in Uganda Revenue Authority. (*Tick where appropriate*)

		1	2	3	4	5
1.	Staff salary is paid timely					
2.	I am paid my responsibility allowance					
3.	Some other allowances are paid					
4.	My rate of pay compared favorably with the rate paid in other sectors					
5.	The fringe benefits I receive on top of my salary are very good					
6.	At the time I joined URA I expected good salary					
7.	Good performance in URA is influenced by good remuneration					

8. Do you have any comment(s) you would wish to make on the way the remuneration is done out in URA? Please specify

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Section C: Promotions in URA

Please indicate the extent to which you agree or disagree with the following statements about promotion in URA. (*Tick where appropriate*)

		1	2	3	4	5
1.	I consider URA a good place for my career development					
2.	Promotions are regular					
3.	There is good chance for promotions					
4.	There is fairness in URA promotions					
5.	Promotions are based on qualifications and working experience					
6.	Vacant posts are filled by internal promotion					
7.	I attend academic/professional courses					

8.	When I complete the course, I am considered for promotion					
9.	Lack of promotions leads to de-motivation and low staff performance					

10. Do you have any comment(s) you would wish to make on the way the promotion is carried out in URA? Please specify

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Section D: Trainingin URA

Please indicate the extent to which you agree or disagree with the following statements about training in URA. (*Tick where appropriate*)

		1	2	3	4	5
1.	Training is very relevant to my work					
2.	I have an opportunity to undergo training in URA					
3.	The training is initiated by URA					
4.	Training is programmed according to organizational needs					
5.	Training is carried out haphazardly					
6.	Training motivates and retains staff					
7	Study leave with pay is given to staff on training					

8. Do you have any comment(s) you would wish to make on the way the training is carried out in URA? Please specify

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Section E: Employee Performance in URA

Please indicate the extent you agree or disagree with the following statements about factors that would contribute in your performance in URA. (*Tick where appropriate*)

S/N		**1**	**2**	**3**	**4**	**5**
1.	I am rewarded well in Uganda Revenue Authority					
2.	Rewards have helped me to meet my targets					

3.	There is timely completion of activities in URA					
4.	Employees produce high quality work					
5.	There is improved amount of output					
6.	Every employee is happy about their results					
7.	There is improved overall productivity in URA					

8. Do you have any comment(s) you would wish to make on the way the employee performance is managed in URA? Please specify

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Appendix II: Interview guide

1. Are you aware of the ways in which rewards are managed in URA?
2. If yes explain how?
3. Are you satisfied with the way in which rewards are managed in URA?
4. What is your general view on the way remuneration is carried out in the authority?
5. Do you think the authority has enough competent staff carryout desired promotions?
6. Are you of any complaints on the way training is carried out in the authority?
7. If yes, briefly explain some of these complaints.
8. What do you think could be done by management to improve employee performance?

Thank you for participating in this study

Appendix III: SPSS Output on Bio Data of respondents

Frequency Table

Gender of respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	49	59.8	59.8	59.8
	Female	33	40.2	40.2	100.0
	Total	82	100.0	100.0	

Level of Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	A - Level	1	1.2	1.2	1.2
	Diploma	5	6.1	6.1	7.3
	Bachelor's degree	53	64.6	64.6	72.0
	Master's degree	23	28.0	28.0	100.0
	Total	82	100.0	100.0	

Age of respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20 years and below	2	2.4	2.4	2.4
	21-25 years	3	3.7	3.7	6.1
	26-30 years	21	25.6	25.6	31.7
	31-35 years	24	29.3	29.3	61.0
	36-40 years	19	23.2	23.2	84.1
	41-45 years	6	7.3	7.3	91.5
	46-50 years	6	7.3	7.3	98.8
	51 and above	1	1.2	1.2	100.0
	Total	82	100.0	100.0	

Working period

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0-1 year	4	4.9	4.9	4.9
	2-4 years	34	41.5	41.5	46.3
	5-7 years	18	22.0	22.0	68.3
	8-10 years	19	23.2	23.2	91.5
	over 10 years	7	8.5	8.5	100.0
	Total	82	100.0	100.0	

Appendix IV; SPSS out put on remuneration

Frequency Table

Staff salary is paid timely

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	1	1.2	1.2	1.2
	Agree	39	47.6	47.6	48.8
	Strongly Agree	42	51.2	51.2	100.0
	Total	82	100.0	100.0	

Iam Paid mu responsibility Allowance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	9	11.0	11.0	11.0
	Neutral	14	17.1	17.1	28.0
	Agree	47	57.3	57.3	85.4
	Strongly Agree	12	14.6	14.6	100.0
	Total	82	100.0	100.0	

Some other allowances are paid

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	1.2	1.2	1.2
	Disagree	15	18.3	18.3	19.5
	Neutral	17	20.7	20.7	40.2
	Agree	42	51.2	51.2	91.5
	Strongly Agree	7	8.5	8.5	100.0
	Total	82	100.0	100.0	

My rate of pay compared favorably with the rate paid in other sectors

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	4	4.9	4.9	4.9
	Disagree	28	34.1	34.1	39.0
	Neutral	18	22.0	22.0	61.0
	Agree	29	35.4	35.4	96.3
	Strongly Agree	3	3.7	3.7	100.0
	Total	82	100.0	100.0	

The fringe benefits I receive on top of my salary are very good

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	2.4	2.4	2.4
	Disagree	11	13.4	13.4	15.9
	Neutral	17	20.7	20.7	36.6
	Agree	47	57.3	57.3	93.9
	Strongly Agree	5	6.1	6.1	100.0
	Total	82	100.0	100.0	

At the time I joined URA I expected good salary

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Neutral	7	8.5	8.5	8.5
	Agree	50	61.0	61.0	69.5
	Strongly Agree	25	30.5	30.5	100.0
	Total	82	100.0	100.0	

Good performance In URA is Influenced by Good rewards

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	3	3.7	3.7	3.7
	Disagree	9	11.0	11.0	14.6
	Neutral	14	17.1	17.1	31.7
	Agree	48	58.5	58.5	90.2
	Strongly Agree	8	9.8	9.8	100.0

	Total	82	100.0	100.0	

Appendix V; SPSS out put on promotion

Frequency Table

I consider URA a good place for my career development

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	10	12.2	12.2	12.2
	Neutral	11	13.4	13.4	25.6
	Agree	46	56.1	56.1	81.7
	Strongly Agree	15	18.3	18.3	100.0
	Total	82	100.0	100.0	

Promotions are regular

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	4	4.9	4.9	4.9
	Disagree	46	56.1	56.1	61.0
	Neutral	8	9.8	9.8	70.7
	Agree	24	29.3	29.3	100.0
	Total	82	100.0	100.0	

There is good chance for promotions

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	2.4	2.4	2.4
	Disagree	28	34.1	34.1	36.6
	Neutral	24	29.3	29.3	65.9
	Agree	26	31.7	31.7	97.6
	Strongly Agree	2	2.4	2.4	100.0
	Total	82	100.0	100.0	

There is fairness in URA promotions

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	3	3.7	3.7	3.7
	Disagree	16	19.5	19.5	23.2
	Neutral	41	50.0	50.0	73.2
	Agree	22	26.8	26.8	100.0
	Total	82	100.0	100.0	

Promotions are based on qualifications and working experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	5	6.1	6.1	6.1
	Disagree	11	13.4	13.4	19.5
	Neutral	27	32.9	32.9	52.4
	Agree	34	41.5	41.5	93.9
	Strongly Agree	5	6.1	6.1	100.0
	Total	82	100.0	100.0	

Vacant posts are filled by internal promotion

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	3	3.7	3.7	3.7
	Disagree	6	7.3	7.3	11.0
	Neutral	7	8.5	8.5	19.5
	Agree	59	72.0	72.0	91.5
	Strongly Agree	7	8.5	8.5	100.0
	Total	82	100.0	100.0	

I attend academic/professional courses

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	1.2	1.2	1.2
	Disagree	40	48.8	48.8	50.0
	Neutral	13	15.9	15.9	65.9
	Agree	20	24.4	24.4	90.2
	Strongly Agree	8	9.8	9.8	100.0

	Total	82	100.0	100.0	

When I complete the course, I am considered for promotion

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	7	8.5	8.5	8.5
	Disagree	47	57.3	57.3	65.9
	Neutral	20	24.4	24.4	90.2
	Agree	7	8.5	8.5	98.8
	Strongly Agree	1	1.2	1.2	100.0
	Total	82	100.0	100.0	

Lack of promotions leads to de-motivation and low staff performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	2.4	2.4	2.4
	Disagree	3	3.7	3.7	6.1
	Neutral	10	12.2	12.2	18.3
	Agree	52	63.4	63.4	81.7
	Strongly Agree	15	18.3	18.3	100.0
	Total	82	100.0	100.0	

Appendix VI; SPSS out put on training

Frequency Table

Training is very relevant to my work

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Neutral	4	4.9	4.9	4.9
	Agree	62	75.6	75.6	80.5
	Strongly Agree	16	19.5	19.5	100.0
	Total	82	100.0	100.0	

I have an opportunity to undergo training in URA

		Frequency	Percent	Valid Percent	Cumulative Percent

Valid	Strongly Disagree	1	1.2	1.2	1.2
	Disagree	7	8.5	8.5	9.8
	Neutral	6	7.3	7.3	17.1
	Agree	64	78.0	78.0	95.1
	Strongly Agree	4	4.9	4.9	100.0
	Total	82	100.0	100.0	

The training is initiated by URA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	1.2	1.2	1.2
	Disagree	5	6.1	6.1	7.3
	Neutral	9	11.0	11.0	18.3
	Agree	64	78.0	78.0	96.3
	Strongly Agree	3	3.7	3.7	100.0
	Total	82	100.0	100.0	

Training is programmed according to organizational needs

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	4	4.9	4.9	4.9
	Neutral	20	24.4	24.4	29.3
	Agree	51	62.2	62.2	91.5
	Strongly Agree	7	8.5	8.5	100.0
	Total	82	100.0	100.0	

Training is carried out haphazardly

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	49	59.8	59.8	59.8
	Neutral	19	23.2	23.2	82.9
	Agree	14	17.1	17.1	100.0
	Total	82	100.0	100.0	

Training motivates and retains staff

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	2.4	2.4	2.4
	Disagree	10	12.2	12.2	14.6
	Neutral	29	35.4	35.4	50.0
	Agree	34	41.5	41.5	91.5
	Strongly Agree	7	8.5	8.5	100.0
	Total	82	100.0	100.0	

Study leave with pay is given to staff members who are going for training

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	7	8.5	8.5	8.5
	Disagree	22	26.8	26.8	35.4
	Neutral	27	32.9	32.9	68.3
	Agree	24	29.3	29.3	97.6
	Strongly Agree	2	2.4	2.4	100.0
	Total	82	100.0	100.0	

Appendix VII; SPSS output on Employee performance

Frequency Table

I am rewarded well in Uganda Revenue Authority

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	1.2	1.2	1.2
	Disagree	23	28.0	28.0	29.3
	Neutral	14	17.1	17.1	46.3
	Agree	39	47.6	47.6	93.9
	Strongly Agree	5	6.1	6.1	100.0
	Total	82	100.0	100.0	

Rewards have helped me to meet my targets

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	26	31.7	31.7	31.7

	Neutral	13	15.9	15.9	47.6
	Agree	41	50.0	50.0	97.6
	Strongly Agree	2	2.4	2.4	100.0
	Total	82	100.0	100.0	

There is timely completion of activities in URA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	1.2	1.2	1.2
	Disagree	7	8.5	8.5	9.8
	Neutral	15	18.3	18.3	28.0
	Agree	59	72.0	72.0	100.0
	Total	82	100.0	100.0	

Employees produce high quality work

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	1.2	1.2	1.2
	Disagree	9	11.0	11.0	12.2
	Neutral	26	31.7	31.7	43.9
	Agree	45	54.9	54.9	98.8
	Strongly Agree	1	1.2	1.2	100.0
	Total	82	100.0	100.0	

There is improved amount of output

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	1.2	1.2	1.2
	Disagree	12	14.6	14.6	15.9
	Neutral	22	26.8	26.8	42.7
	Agree	45	54.9	54.9	97.6
	Strongly Agree	1	1.2	1.2	98.8
	24	1	1.2	1.2	100.0
	Total	82	100.0	100.0	

Every employee is happy about their results

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	1.2	1.2	1.2
	Disagree	8	9.8	9.8	11.0
	Neutral	22	26.8	26.8	37.8
	Agree	49	59.8	59.8	97.6
	Strongly Agree	2	2.4	2.4	100.0
	Total	82	100.0	100.0	

There is improved overall productivity in URA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	4	4.9	4.9	4.9
	Neutral	17	20.7	20.7	25.6
	Agree	57	69.5	69.5	95.1
	Strongly Agree	4	4.9	4.9	100.0
	Total	82	100.0	100.0	

Reliability Statistics

Cronbach's Alpha	N of Items
.749	7

Reliability Statistics

Cronbach's Alpha	N of Items
.845	9

Reliability Statistics

Cronbach's Alpha	N of Items
.810	7

Reliability Statistics

Cronbach's Alpha	N of Items
.814	7

Appendix VIII; SPSS out put on descriptive statistics

Descriptive Statistics; Remuneration

	N	Minimum	Maximum	Mean	Std. Deviation
Staff salary is paid timely	82	2	5	4.49	.572
Iam Paid mu responsibility Allowance	82	2	5	3.76	.840
Some other allowances are paid	82	1	5	3.48	.933
My rate of pay compared favorably with the rate paid in other sectors	82	1	5	2.99	1.024
The fringe benefits I receive on top of my salary are very good	82	1	5	3.51	.892
At the time I joined URA I expected good salary	82	3	5	4.22	.588
Good performance In URA is Influenced by Good rewards	82	1	5	3.60	.941
Valid N (list wise)	82				

Descriptive Statistics: Promotion

	N	Minimum	Maximum	Mean	Std. Deviation
I consider URA a good place for my career development	82	2	5	3.80	.881
Promotions are regular	82	1	4	2.63	.962
There is good chance for promotions	82	1	5	2.98	.929
There is fairness in URA promotions	82	1	4	3.00	.786
Promotions are based on qualifications and working experience	82	1	5	3.28	.985
Vacant posts are filled by internal promotion	82	1	5	3.74	.858
I attend academic/professional courses	82	1	5	2.93	1.086
When I complete the course, I am considered for promotion	82	1	5	2.37	.809
Lack of promotions leads to de-motivation and low staff performance	82	1	5	3.91	.820
Valid N (list wise)	82				

Descriptive Statistics: Training

	N	Minimum	Maximum	Mean	Std. Deviation
Training is very relevant to my work		3	5	4.15	.475
I have an opportunity to undergo training in URA	82	1	5	3.77	.725
The training is initiated by URA	82	1	5	3.77	.672
Training is programmed according to organizational needs	82	2	5	3.74	.682
Training is carried out haphazardly	82	2	4	2.57	.770
Training motivates and retains staff	82	1	5	3.41	.902
Study leave with pay is given to staff members who are going for training	82	1	5	2.90	1.001
Valid N (list wise)	82				

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Descriptive Statistics: Employee performance

	N	Minimum	Maximum	Mean	Std. Deviation
I am rewarded well in Uganda Revenue Authority	82	1	5	3.29	.987
Rewards have helped me to meet my targets	82	2	5	3.23	.934
There is timely completion of activities in URA	82	1	4	3.61	.698
Employees produce high quality work	82	1	5	3.44	.755
There is improved amount of output	82	1	24	3.66	2.410
Every employee is happy about their results	82	1	5	3.52	.757
There is improved overall productivity in URA	82	2	5	3.74	.625
Valid N (list wise)	82				

Appendix IX; SPSS out put on Correlations & regressions

Correlations: Remuneration

		Performance	Remuneration
Performance	Pearson Correlation	1	.280*
	Sig. (2-tailed)		.011
	N	82	82
Remuneration	Pearson Correlation	.280*	1
	Sig. (2-tailed)	.011	
	N	82	82

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

Correlations: Promotion

		Performance	Promotion
Performance	Pearson Correlation	1	.338**
	Sig. (2-tailed)		.002
	N	82	82
Promotion	Pearson Correlation	.338**	1
	Sig. (2-tailed)	.002	
	N	82	82

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

Correlations: Training

		Performance	Training
Performance	Pearson Correlation	1	.280*
	Sig. (2-tailed)		.011
	N	82	82
Training	Pearson Correlation	.280*	1
	Sig. (2-tailed)	.011	
	N	82	82

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

Regression

Model Summary:

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.280[a]	.078	.067	.574

a. Predictors: (Constant), Remuneration

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.235	1	2.235	6.787	.011[b]
	Residual	26.347	80	.329		
	Total	28.582	81			

a. Dependent Variable: Performance

b. Predictors: (Constant), Remuneration

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.209	.500		4.421	.000

	Remuneration	.347	.133	.280	2.605	.011

a. Dependent Variable: Performance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.338[a]	.114	.103	.562

a. Predictors: (Constant), Promotion

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.271	1	3.271	10.339	.002[b]
	Residual	25.311	80	.316		
	Total	28.582	81			

a. Dependent Variable: Performance

b. Predictors: (Constant), Promotion

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.118	.434		4.875	.000
	Promotion	.434	.135	.338	3.215	.002

a. Dependent Variable: Performance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.280[a]	.078	.067	.574

a. Predictors: (Constant), Training

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.236	1	2.236	6.791	.011[b]
	Residual	26.345	80	.329		
	Total	28.582	81			

a. Dependent Variable: Performance

b. Predictors: (Constant), Training

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.785	.661		2.701	.008
	Training	.494	.189	.280	2.606	.011

a. Dependent Variable: Performance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.400[a]	.160	.127	.555

a. Predictors: (Constant), Remuneration, Training, Promotion

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.565	3	1.522	4.942	.003[b]
	Residual	24.016	78	.308		
	Total	28.582	81			

a. Dependent Variable: Performance

b. Predictors: (Constant), Remuneration, Training, Promotion

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.959	.723		1.326	.189
	Training	.266	.202	.151	1.316	.192
	Promotion	.277	.154	.216	1.804	.075
	Remuneration	.197	.140	.159	1.406	.164

a. Dependent Variable: Performance