

The Influence of Training and Development Programme on Staff Performance: A Case of Tanzania Revenue Authority in the Coast Region

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ABSTRACT

Training and development programmes play a crucial role in enhancing staff performance within an organization. These programmes are designed to improve employees' knowledge, skills, and abilities, ultimately leading to increased productivity, efficiency, and overall organizational success. One of the primary reasons why training and development programmes are crucial for staff performance is that they contribute to the enhancement of employees' skills and knowledge. Through targeted training initiatives, employees can acquire new skills, stay updated with industry best practices, and gain a deeper understanding of their roles within the organization. It is in this context, this study assessed the influence of training and development program on staff performance: a case of Tanzania Revenue Authority, coast region. The study focused on three specific objectives including to identify existing practice of training and development programmes offered by TRA coast region, to determine whether training and development programmes have effects on employees' performance at TRA coast region and to investigate the current challenges the TRA coast region experiences in training it employees. The study was done at TRA Coast region where by a sample of 92 respondents from the population of 120 senior and operational employees who randomly and stratified sampled participated. The study was guided by transformative learning theory. Descriptive research design was employed. Questionnaires and interview questions were used to collect data. Data was analyzed using descriptive and regression analysis. Findings suggest that on-the-job training at TRA allows employees to acquire specific job- related skills in a real work environment. Through engaging in actual tasks and responsibilities under the guidance of experienced mentors or supervisors, employees can develop a deeper understanding of their roles and responsibilities, Findings further suggest that off-the-job training opportunities have played a significant role in enhancing employees' overall professional development at the Tanzania Revenue Authority (TRA). It was revealed from the study that TRA is relevant to employees' job responsibilities, and that the feedback received during on-the-job training is constructive while training and positively impacted employees' job performance. Findings revealed that off-the-job training opportunities enhanced employees' overall professional development. The study concludes that on-the-job training programmes at TRA are relevant to employees' job responsibilities, and for that case the feedback received during on- the-job training is constructive. The study also concluded that induction training provided by TRA Coast Region adequately familiarizes new employees with organizational policies and procedures. It was recommended that the management of TRA should continue investing in training and development programmes since Training and development programmes leads to improved employee performance by equipping them with the necessary skills and knowledge to carry out their duties effectively.

Keywords: Off-the Job Training, On-the Job Training, Development

I. INTRODUCTION

Training and development programmes play a crucial role in enhancing staff performance within an organization. These programmes are designed to improve employees' knowledge, skills, and abilities, ultimately leading to increased productivity, efficiency, and overall organizational success. Human capital stands as the foremost asset within any organization, requiring investment for sustained survival and expansion. This involves assessing and fulfilling future personnel requirements (Arn, 2018).

The intense global competition has prompted organizations to scrutinize every facet of their operations, evaluating how each function and process can align with strategic objectives. Similarly, training and development departments are challenged to showcase their worth within this framework of organizational value (Scott, 2020). Training and development play a crucial role in enhancing staff performance across the globe. Organizations worldwide recognize the importance of investing in their employees' skills and knowledge to improve productivity, efficiency, and overall business success. This comprehensive approach to employee development has proven to yield numerous benefits, both for individuals and the organizations they work for (Adedo, 2020).

In developed countries such as the United States, the United Kingdom, and Germany, training and development programmes are well-established and widely implemented. These countries have robust economies that heavily rely on skilled labour and innovation. Consequently, organizations in these countries prioritize training

initiatives to ensure their workforce remains competitive in a rapidly evolving global market (Ahmed, 2014). In the United States companies invest billions of dollars annually in employee training programmes and the impact of such investments is evident in improved employee performance, increased job satisfaction, and reduced turnover rates (Amir and Amen, 2017). Similarly, the United Kingdom places great emphasis on training and development as a means to enhance staff performance. These initiatives not only improve individual performance but also contribute to economic growth by fostering a highly skilled workforce (Elnaga & Imran, 2019). Germany is renowned for its vocational education system, which combines classroom learning with practical training. This dual approach ensures that individuals acquire both theoretical knowledge and hands-on experience relevant to their chosen fields. As a result, German companies benefit from highly skilled employees who possess the necessary expertise to drive innovation and productivity (Johnson et al., 2020).

In African countries, training and development programmes are gaining increasing recognition as essential tools for improving staff performance. These countries are experiencing rapid economic growth and are striving to develop their human capital to meet the demands of a competitive global market (Gilaninia, 2020). In Ghana, for instance, organizations are investing in training programmes to address skill gaps and improve employee performance (Afeke, 2020). Nigeria recognizes the importance of training and development in enhancing staff performance. The country has witnessed an increase in corporate training programmes, particularly in sectors such as banking, telecommunications, and oil and gas (Adedo, 2020).

In Tanzania, effective management of training functions is crucial for the success and growth of organizations. It involves various aspects such as identifying training needs, designing appropriate programmes, implementing training initiatives, and evaluating their effectiveness (Kiiza & Picho, 2019). Training programmes aligned with the skills identified in their human resource plans. Despite this policy, there is a discrepancy between the intended outcomes of these training programmes and the actual improvement in employee productivity.

1.1 Statement of the Problem

For enterprises in Tanzania to succeed and expand, training functions must be managed well. It entails a number of tasks, including determining the need for training, creating suitable programs, carrying out training efforts, assessing their efficacy (Kiiza and Picho, 2019) and, training strategies that are in line with the competencies listed in their HR plans. The desired results of these training programs and the actual increase in staff productivity do not align, notwithstanding this regulation.

Several studies were conducted in relation to effects of training and development program on staff performance. Mwapira (2015) concentrated on evaluating the effectiveness of employee training programmes on organizational performance within the Tanzania Revenue Authority (TRA) Office located in the Ilala tax region. Licombe (2018) investigated the influence of training and development on employee performance within the public sector, particularly at TTCL Head Quarters. Khamis (2019) analyzed the outcomes of training on employee performance within the Zanzibar Social Security.

Despite that several studies were carried out in the context of training and development program on staff performance, but little is informed about effects of training and development program on staff performance: a case of Tanzania Revenue Authority, Coast Region. Hence this current study filled the gap particularly to identify existing practice of training and development programmes offered by TRA coast region, to determine whether training and development programmes have influence on employees' performance at TRA coast region and to explore the current challenges the TRA coast region experiences in training it employees.

1.2 Research Objectives

The specific objectives of this study were;

- i. Identify existing practice of training and development programmes offered by Tanzania Revenue Authority in Coast Region
- ii. To determine whether training and development programmes have effects on employees' performance in Tanzania Revenue Authority in Coast Region
- iii. To investigate the current challenges the TRA coast region experiences in training employees.

II. LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Transformative Learning Theory

Jack Mezirow developed transformative learning theory in the late 1990s to illustrate how individuals engage in critical self-reflection to reconsider their experiences and beliefs, leading to emotional changes. This theory encourages active participation from learners in shaping both the application and content of learning activities. Central

to transformative learning theory are commitments and personal job satisfaction, which are vital components of empowered learning (Michael et al., 2015). Its implementation facilitates critical examination of assumptions and fosters empathy towards others undergoing similar transformative processes (Mezirow, 1991). Moreover, transformative learning theory provides avenues for individuals to act upon newly acquired perspectives (Howie & Bagnall, 2013).

When linking to the study transformative learning theory encourages individuals to adopt a more inclusive and diverse perspective, which involves considering multiple viewpoints and perspectives. In a training and development program, employees can engage in role-playing exercises, group discussions, and other activities that promote perspective-taking, enabling them to understand the needs and perspectives of their colleagues and customers better.

2.2 Empirical Review

2.2.1 Existing Practice of Training and Development Programmes Offered by TRA Coast Region

According to Mtavangu and Nkya (2019), training programmes within the TRA are designed to enhance the skills and performance of employees, ensuring they are equipped to meet organizational goals effectively. The focus has been primarily on capacity building, especially in technical areas like tax administration, auditing, and customer service, to improve overall tax compliance and revenue collection.

A study by Komba (2020) further identifies that while the TRA offers structured training programmes, there is still a gap in soft skills training, such as leadership and communication, which are crucial for managing taxpayer relations and internal team dynamics. Additionally, Musoma and Leonard (2021) observed that the training programmes are mainly short-term, focusing on immediate needs without a long-term development plan. This approach tends to limit the long-lasting impact of these training efforts on employee performance and organizational efficiency.

2.2.2 Effect of Training and Development Programmes on Employees' Performance

Mwapira (2015) conducted a study evaluating employee training initiatives' impact on organizational performance at the Tanzania Revenue Authority (TRA) Office in the Ilala tax region. The research assessed TRA's ability to train employees, examined motivation levels regarding training, its benefits to employees, and explored challenges in implementing training. Data collection methods included interviews, questionnaires, observation, and documentation, involving 172 respondents from various TRA departments.

Kirigia (2017) investigated the relationship between employee training and performance at Kenya Power and Lighting Company. The study surveyed 135 respondents selected from a population of 450 through stratified random sampling. Questionnaires were used for data collection, and analysis was conducted using descriptive statistics with SPSS. Findings indicated that training aspects such as needs assessment, content, and delivery significantly influenced employee performance.

Tagesse (2018) explored the impact of training and development on employee performance at ASKU plc. The study utilized a descriptive and correlation research design, distributing 148 questionnaires and analyzing 140 responses. Data analysis involved descriptive statistics, correlation, and regression using SPSS 23. The findings showed a positive correlation between training and employee performance, with training design having the highest impact.

Licombe (2018) examined training and development effects on employee performance at TTCL Headquarters in the public sector. The study used a cross-sectional design with purposive sampling, collecting data through self-administered questionnaires. Results indicated that periodic training improved skills, motivation, teamwork, and bridged skill gaps, ultimately enhancing performance.

Khamis (2019) assessed training effects on employee performance at the Zanzibar Social Security Fund (ZSSF). Survey design was employed, utilizing questionnaires and interviews. Findings revealed ZSSF's commitment to various training methods but limited use of distance training, aiming to equip employees with necessary skills to fulfill their roles effectively.

Studies have consistently shown that training enhances employees' skills, knowledge, and abilities, which leads to increased job efficiency and productivity. For instance, a study by Ijeoma and Amos (2019) found that training programmes significantly boosted employee productivity and job satisfaction in both public and private sectors. Similarly, a study by Johnson et al. (2020) emphasized the importance of continuous development in shaping employees' ability to adapt to new technologies and methodologies, which in turn enhances performance.

In the context of the Tanzania Revenue Authority (TRA), effective training programmes are vital, particularly in regions like the coast, where complex tax regulations require employees to have up-to-date knowledge and skills. According to Musa and Michael (2021), the impact of training at TRA's coastal offices was seen in the increased accuracy of tax assessments and compliance management, both of which are key performance indicators for the organization. Moreover, Njoroge et al. (2022) revealed that employees who undergo regular training are more engaged

and motivated, contributing positively to organizational goals.

2.2.3 Current Challenges Experienced by the TRA in Training Employees

One major challenge is the limited budget allocation for training programmes, which restricts the scope and quality of employee development (John, 2020). Despite the recognition of training as a critical factor for improving employee performance, TRA's training initiatives are often constrained by financial resources, affecting their ability to offer continuous professional development opportunities (Mfaume & Kessy, 2019).

Moreover, inadequate training facilities and infrastructure further complicate the delivery of effective training programmes. A study by Mchopa and Mnyawi (2021) found that the absence of modern technology and relevant training tools hinders the acquisition of essential skills, particularly in digital systems and taxation software. The rapid advancements in technology necessitate updated training approaches, which are often lacking in the Coast Region.

Lastly, the lack of customized training programmes that address the specific needs of TRA employees has been highlighted. Standardized training modules fail to consider the diverse roles within the organization, leading to a mismatch between training content and job requirements (Ngowi & Kisanga, 2018). As a result, employees may not acquire the skills they need to meet the organization's evolving demand

III. METHODOLOGY

3.1 Research Philosophy

A research approach refers to the overall strategy and plan for conducting a research project or study. Some common research approaches include quantitative research which focuses on numerical data and statistical analysis, qualitative research which focuses on non-numerical data like text, images, videos and mixed methods research which combines elements of both quantitative and qualitative approaches (Ghuri & Grønhaug, 2005).

This study used mixed research approach, this is because the research question is complex and requires a multifaceted approach: The relationship between training and development programmes and staff performance is complex and influenced by various factors, both internal and external to the organization. A mixed research approach allowed for a more comprehensive understanding of these factors and their interactions

The need to gather both quantitative and qualitative data: Quantitative data, such as performance metrics and survey results provided objective measures of staff performance and training program effectiveness. However, qualitative data, such as interviews provided in-depth insights into the perceptions and experiences of staff members, which helped to explain and interpret the quantitative data.

3.2 Research Design

This study used descriptive research design. A descriptive research design is an appropriate choice for a study investigating the effects of training and development programmes on staff performance within the Tanzania Revenue Authority (TRA), Coast Region. This approach is suitable because it aimed to describe and characterize the current situation or phenomenon under study. In this case, the study sought to comprehend the existing levels of staff performance and the impact of training and development programmes on those levels.

3.3 Study Area

This study took place at TRA Coast region. The TRA Coast region is a distinct and self-contained geographical area, making it easier to conduct the study within a limited scope. Through focusing on a specific region, the study was more comprehensive and in-depth, allowing for more accurate and reliable results. The TRA Coast region has a homogeneous work environment, with all employees working in similar roles and facing similar challenges. This homogeneity ensured that the study's findings can be generalized to the entire region, making it easier to draw conclusions and make recommendations.

3.4 Population and Sample

3.4.1 Population

A population is the entire group of individuals or objects that are the subject of the study. It is the group from which the researcher drew a sample, which is a smaller subset of the population that was studied directly (Ghuri & Grønhaug, 2005). The study population included all operational and senior employees working at TRA Coast region who are 120 employees.

3.4.2 Sample

Sampling Procedures

In the context of this study, using simple random sampling to select operational employees ensures that each employee had an equal chance of being included in the sample, thus providing an unbiased representation of the entire operational workforce.

On the other hand, purposive sampling involved selecting a sample based on specific characteristics or criteria relevant to the research objectives. This method is often used when researcher aimed to include participants who possess certain qualities or experiences that are essential to the study. In this case, using purposive sampling to select heads of departments allows the researchers to target individuals who hold key positions and possess valuable insights related to the research topic. Through employing these two sampling techniques, the study aimed to gather comprehensive data from both operational employees and heads of departments, providing a well- rounded understanding of the organization's dynamics and perspectives.

Sample Size

In research, the sample size refers to the number of individual subjects or units of analysis included in a study. It is a critical aspect of experimental design and statistical analysis, as the size of the sample can influence the generalizability and reliability of the study's findings (Ghauri & Grønhaug, 2005). The sample size for this study was calculated using the Yamane (1967) formula, considering a confidence level of 95% and a margin of error of 5% (or 0.05). The formula is as follows:

$$n = N \div (1 + Ne^2)$$

Where: n= is the number of the sample (required)

N = Total population (120) and

$$e = \text{Error tolerance (level) or margin of error (0.05)} \quad 120 / (1 + 120(0.05)^2) = 120 / 1.3$$

$$= 92 \text{ Samples}$$

3.5 Data Source

The study used primary data namely questionnaire and interview to collect data related to effects of training and development program on staff performance: a case of Tanzania Revenue Authority, coast region.

In the same trail the study used secondary data to assess effects of training and development program on staff performance. Using secondary data is often more cost- effective than collecting primary data. Through utilizing existing secondary data, researcher saved time and resources. Secondary data is readily available; saving the time that would otherwise be spent on collecting new data

3.6 Data Collection Methods

This study employed questionnaires to collect data from participants, surpassing the efficiency of alternative methods. This technique was predominantly utilized with senior staff members to comprehensively address all research objectives and questions. The data gathering process involved conducting interviews with participants, posing a variety of questions related to the study.

Additionally, the researcher undertook a comprehensive review of both published and unpublished documents that specifically address training and development programmes. This multifaceted examination encompassed a wide array of sources, including academic journals, conference proceedings, books, reports, and internal organizational documents that may not be readily available to the public.

3.7 Data Analysis

In this study, the data that were collected through questionnaire, descriptive analysis with the aid of Statistical Package for Social Science and Ms-Excel was used while for the data that were collected through interview; content analysis was used whereas quotes of the key informants were captured.

IV. FINDINGS & DISCUSSIONS

4.1 Existing Practice of Training and Development Programmes offered by TRA Coast Region

The study on the first objective intended to identify existing practice of training and development programmes offered by TRA coast region. To answer this specific objective one, the data were gathered through questionnaire and interview. The respondents were asked whether the on-the-job training programmes at TRA are relevant to my job responsibilities. The findings are indicated in Figure 1 below as obtained from the field: -

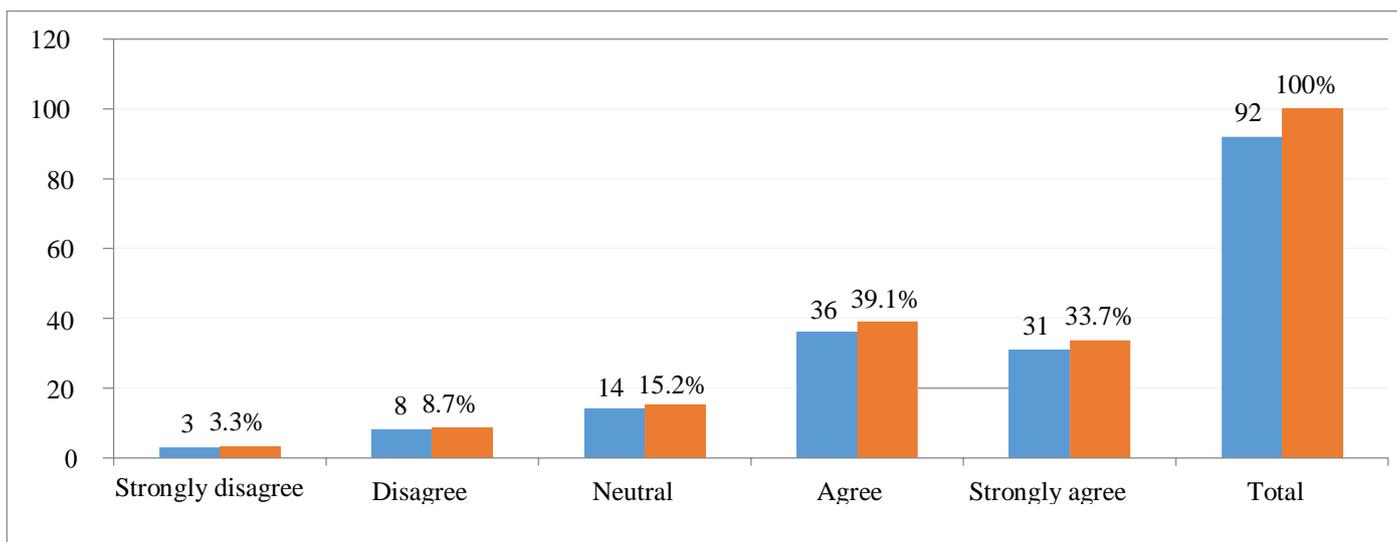


Figure 1
On-the-Job Training Programmes at TRA are Relevant to Job Responsibilities

The findings illustrate that about 3.3% said to have strongly disagreed that the on-the-job training programmes at TRA are relevant to my job responsibilities as supported by other respondents with 8.7% who disagreed the same. In the meantime, about 15.2% were neutral while 39.1% agreed and the rest with 33.7% strongly agreed accordingly. Hence, it was not surprising to argue that majority of respondents agreed that the on-the-job training programmes at TRA were relevant to my job responsibilities.

The findings suggest that on-the-job training at TRA allows employees to acquire specific job-related skills in a real work environment. Through engaging in actual tasks and responsibilities under the guidance of experienced mentors or supervisors, employees can develop a deeper understanding of their roles and responsibilities. This practical experience helps them apply theoretical knowledge gained through formal education or previous training sessions to real-world scenarios, thereby bridging the gap between theory and practice.

On-the-job training programmes at TRA enable employees to familiarize themselves with the organization's policies, procedures, and work culture. Through direct participation in day-to-day operations, employees gain insights into how tasks are executed within the organization and learn about the expectations and standards set by TRA. This familiarity not only enhances their job performance but also fosters a sense of belonging and commitment to the organization. The study findings are supported by Mwapira (2015) that on-the-job training allows employees to directly apply what they learn to their daily tasks. This hands-on approach reinforces learning and helps employees understand how to perform their job responsibilities effectively. On-the-job training programmes are customized to fit the specific needs of the job and the individual employee.

The respondents were also asked whether the off-the-job training programmes offered by TRA are aligned with employees' career goals. The findings are indicated in Figure 2 as obtained from the field: -

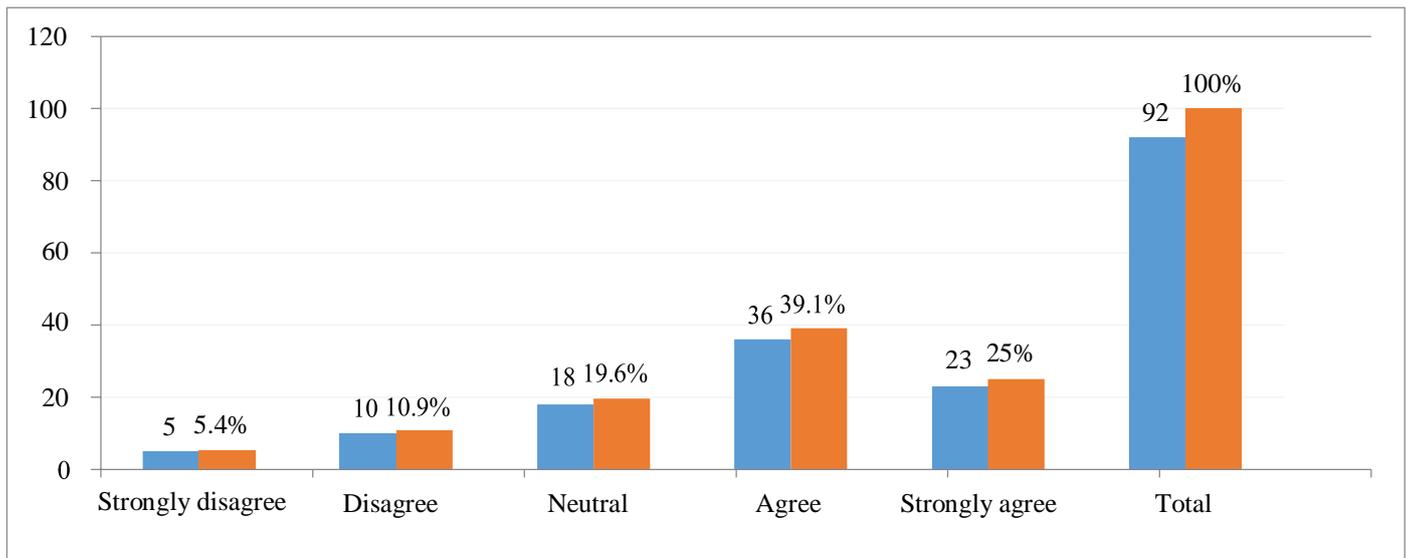


Figure 2

Off-the-Job Training Programmes Offered by TRA are Aligned with Employees' Career Goals

The study found that about 5.4% said to have strongly disagreed that the off-the-job training programmes offered by TRA are aligned with employees' career goals as supported by other respondents with 10.9% who disagreed the same. Meanwhile 19.6% were neutral while 39.1% agreed and the rest with 25% strongly agreed accordingly. Hence, it was not surprising to argue that majority of respondents agreed that the off-the-job training programmes offered by TRA are aligned with employee's career goals.

The findings suggest off- the-job training programmes help employees acquire new skills and competencies that are relevant to their current roles or future career progression within the organization. These programmes offer specialized training sessions that focus on enhancing specific skills required for job performance and career advancement. Through participating in off-the-job training programmes, employees broaden their knowledge base and expertise, which leads to increased opportunities for career advancement within the organization. TRA's training initiatives are designed to equip employees with the necessary skills and qualifications to take on more challenging roles and responsibilities. Off-the-job training programmes contribute to employees' professional growth by exposing them to new ideas, best practices, and industry trends. Through these programmes, employees stay abreast of developments in their field of work and continuously improve their professional capabilities.

The study findings are supported by Tagesse (2018) that when training programmes are aligned with employees' career goals, it demonstrates to employees that the organization is invested in their professional development and growth. This can increase employee motivation and engagement as they see the training as relevant and beneficial to their career progression. Training programmes that are aligned with employees' career goals focus on developing skills and knowledge that are directly applicable to their desired career path. This ensures that employees are gaining relevant expertise that will help them advance in their careers.

4.2 Effect of Training and Development Programmes on Employees Performance

The study on the second objective intended to determine whether training and development programmes have effects on employees' performance at TRA coast region. In this objective, respondents were asked whether on-the-job training has equipped employees with the necessary skills for employee's role. The study findings are summarized in Figure 3: -

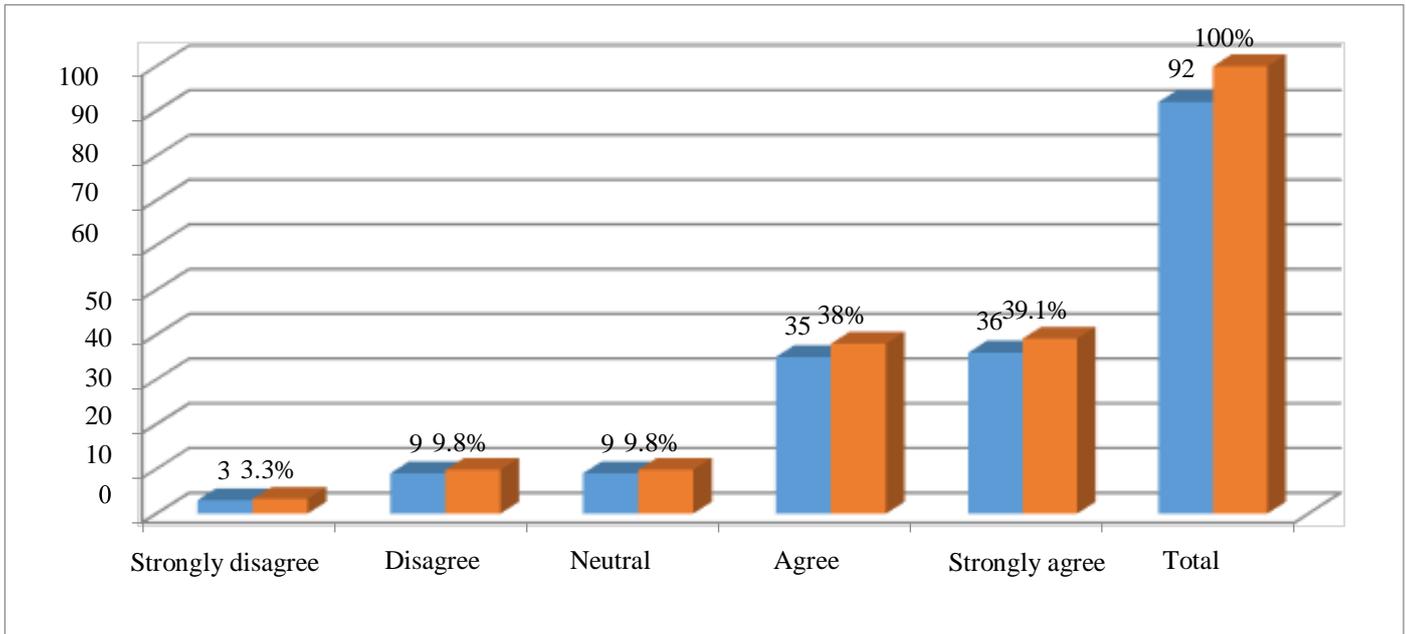


Figure 3
On-the-Job Training Has Equipped Employees with the Necessary Skills for Employee's Role

The study findings revealed that 3.3% of respondents strongly disagreed that on-the- job training has equipped employees with the necessary skills for employees' role while 9.8% disagreed and 9.8% were absolutely neutral. The study also indicated that 38% agreed and 39.1% strongly agreed with the statement. Generally, the findings indicated that majority of respondents strongly agreed that on-the-job training has equipped employees with the necessary skills for employees' role.

The respondents were further asked whether on-the-job training has positively impacted employees' job performance. The study findings are summarized in Figure 4.

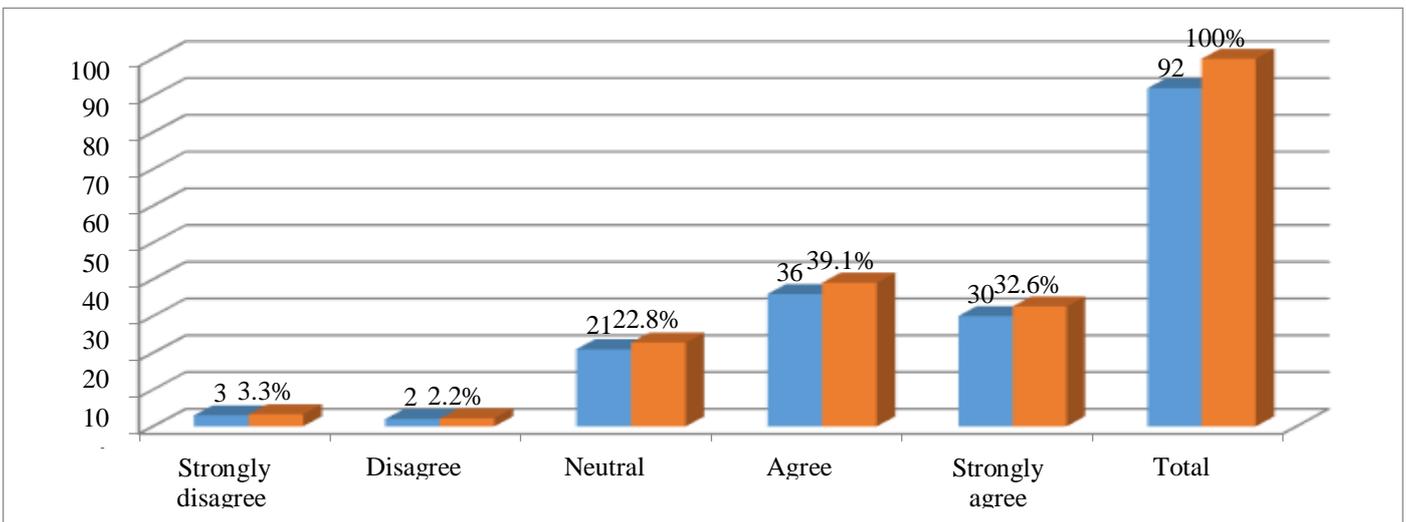


Figure 4
On-the-Job Training Has Positively Impacted Employees' Job Performance

The study findings revealed that 3.3% of respondents strongly disagreed that on-the- job training has positively impacted employees' job performance while 2.2% disagreed and 22.8% were absolutely neutral. The study also indicated that 39.1% agreed and 32.6% strongly agreed with the statement. Generally, the findings indicated that majority of respondents agreed that on-the-job training has positively impacted employees' job performance.

The findings suggest that on-the-job training provides employees with practical experience and hands-on learning opportunities that are directly relevant to their roles within the organization. One of the key benefits of on-the-job training at the TRA is that it allows employees to learn in a real-world setting, where they can apply their knowledge and skills in a practical context.

This type of training enables employees to develop a deeper understanding of their roles and responsibilities by working directly with experienced colleagues and supervisors. Through on-the-job training, employees can gain valuable insights into the day-to-day operations of the TRA and learn how to navigate complex tax regulations and procedures. Additionally, on-the-job training at the TRA helps employees to acquire specific technical skills that are essential for carrying out their duties effectively. For example, employees may receive training on how to use specialized software systems for tax collection and reporting or how to conduct audits and investigations. According to Mwapira (2015) On Job Training allows employees to learn by doing, providing them with practical experience in real-world situations. This hands-on approach can be highly effective in reinforcing theoretical knowledge and enabling employees to understand how to apply it in their specific job contexts. Employees immediately apply what they learn during on-the-job training to their daily tasks and responsibilities. This immediacy helps solidify learning and ensures that employees can quickly contribute to their roles without a lengthy adjustment period

4.3 The Current Challenges the TRA Coast Region Experiences in Training its Employees

In this aspect, respondents were required to state what they know regarding the statement that budget constraint was one of the current challenges the TRA coast region experiences in training its employees. The study findings are therefore summarized in Figure 5.

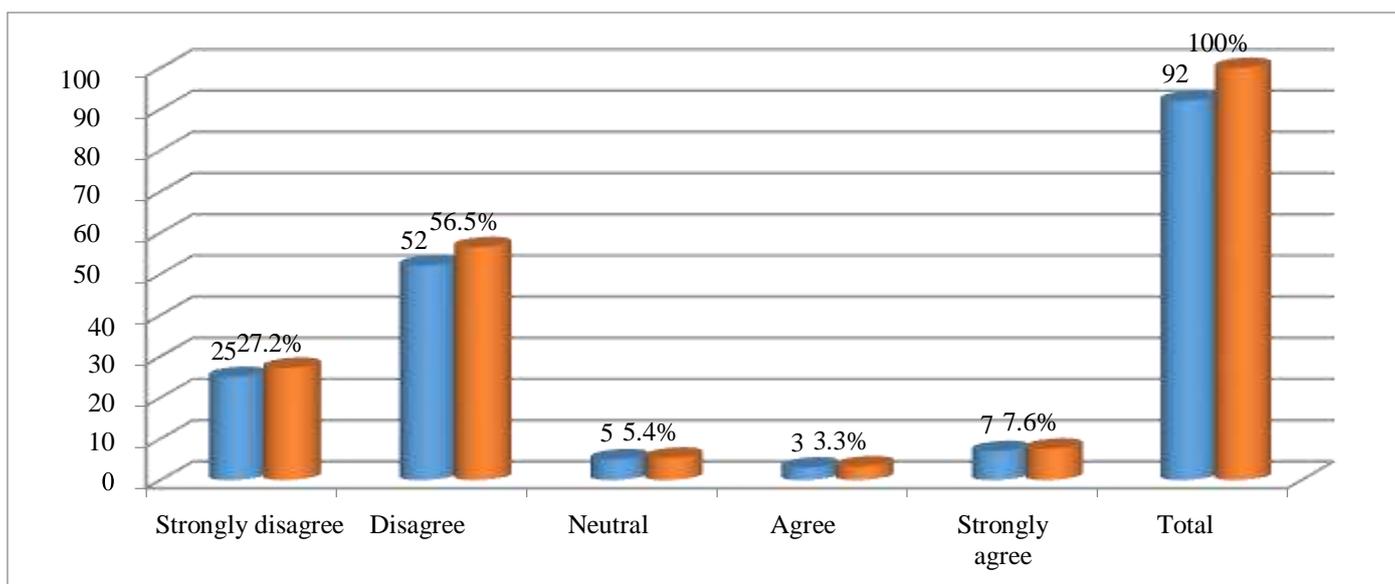


Figure 5
Budget Constraint One of the Current Challenges the TRA Coast Region Experiences in Training Its Employees

The study revealed that 27.2% strongly disagreed that budget constraint was one of the current challenges the TRA coast region experiences in training its employees, 56.5% disagreed and 5.4% were neutral with the statement. In addition to that, 3.3% agreed and 7.6% strongly agreed with the statement. About majority of respondents disagreed that budget constraint was one of the current challenges the TRA coast region experiences in training its employees.

Respondents were also required to state what they know regarding the statement that time constraint was one of the current challenges the TRA coast region experiences in training its employees. The study findings are therefore summarized in Figure 6.

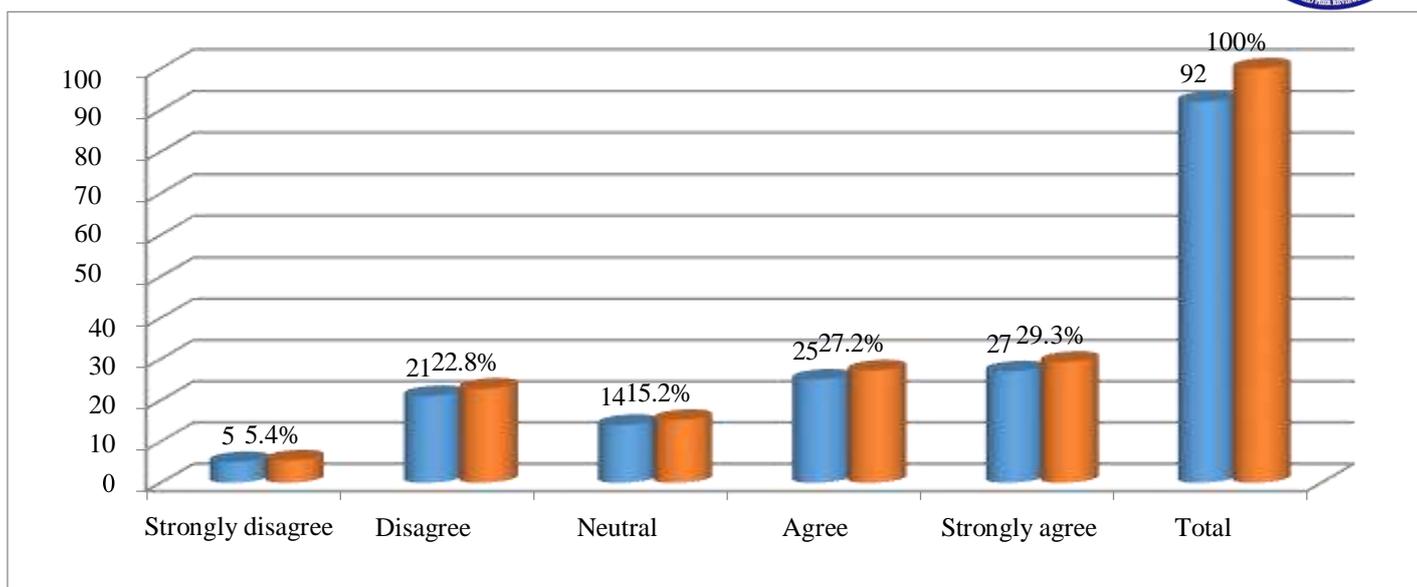


Figure 6

Time Constraint One of the Current Challenges the TRA Coast Region Experiences in Training its Employees

The study revealed that 5.4% strongly disagreed that time constraint was one of the current challenges the TRA coast region experiences in training its employees, 22.8% disagreed and 15.2% were neutral with the statement. In addition to that, 27.2% agreed and 29.3% strongly agreed with the statement. About majority of respondents disagreed that time constraint was one of the current challenges the TRA coast region experiences in training its employees.

The findings suggest that there is adequate budget allocated for the program, and this is due to the fact that adequate budget allocation ensures that the TRA invests in high-quality training programmes that are essential for enhancing the skills and knowledge of its employees. This is particularly important in a dynamic field like taxation where regulations and practices are constantly evolving. Through allocating sufficient funds to training programmes, the TRA ensures that its staff members are equipped with the latest information and tools to effectively carry out their duties.

Budget allocation for training programmes demonstrates the TRA's commitment to employee development and professional growth. Investing in training shows employees that the organization values their continuous learning and improvement, which can boost morale and motivation within the workforce. The findings of the study are supported by Kirigia (2017) that training programmes require resources such as trainers, materials, technology, and facilities. Proper budget allocation ensures that these resources are available when needed, preventing delays or disruptions in the training process. Adequate funding allows organizations to invest in high-quality training materials, technology, and instructors. This ensures that employees receive effective and relevant training that enhances their skills and knowledge.

In this aspect, respondents were required to state what they know regarding the statement that time constraint was one of the current challenges the TRA coast region experiences in training its employees. About majority of respondents disagreed that time constraint was one of the current challenges the TRA coast region experiences in training its employees.

The findings suggest that TRA allocates time for the program and this is due to the fact that providing sufficient time for training allows employees to fully grasp and internalize the new information and skills being taught. This is especially important in a complex and dynamic field such as tax administration, where employees need to stay updated on changing regulations, procedures, and technologies. Rushing through training can lead to gaps in knowledge and understanding, which may result in errors or inefficiencies in the workplace. Adequate time for training enables trainers to cover all necessary topics thoroughly and address any questions or concerns that participants may have. This promotes a more interactive and engaging learning experience, leading to better retention of information. In a specialized organization like the TRA, where accuracy and compliance are paramount, ensuring that employees receive comprehensive training is essential for maintaining high standards of performance.

4.4 Discussion

On-the-job training programmes at TRA enable employees to familiarize themselves with the organization's policies, procedures, and work culture. Through direct participation in day-to-day operations, employees gain insights into how tasks are executed within the organization and learn about the expectations and standards set by TRA. This familiarity not only enhances their job performance but also fosters a sense of belonging and commitment to the organization. The study findings are supported by Mwapira (2015) that on-the-job training allows employees to directly apply what they learn to their daily tasks. This hands-on approach reinforces learning and helps employees understand how to perform their job responsibilities effectively. On-the-job training programmes are customized to fit the specific needs of the job and the individual employee.

The findings suggest off-the-job training programmes help employees acquire new skills and competencies that are relevant to their current roles or future career progression within the organization. These programmes offer specialized training sessions that focus on enhancing specific skills required for job performance and career advancement. Through participating in off-the-job training programmes, employees broaden their knowledge base and expertise, which leads to increased opportunities for career advancement within the organization. TRA's training initiatives are designed to equip employees with the necessary skills and qualifications to take on more challenging roles and responsibilities. Off-the-job training programmes contribute to employees' professional growth by exposing them to new ideas, best practices, and industry trends. Through these programmes, employees stay abreast of developments in their field of work and continuously improve their professional capabilities (Licombe, 2018).

The study findings are supported by Tagesse (2018) that when training programmes are aligned with employees' career goals, it demonstrates to employees that the organization is invested in their professional development and growth. This can increase employee motivation and engagement as they see the training as relevant and beneficial to their career progression. Training programmes that are aligned with employees' career goals focus on developing skills and knowledge that are directly applicable to their desired career path. This ensures that employees are gaining relevant expertise that will help them advance in their careers.

Generally, the findings indicated that majority of respondents agreed that participating in off-the-job training has improved employees' ability to handle job challenges. The findings suggest that participating in off-the-job training has been shown to improve employees' ability to handle job challenges at the Tanzania Revenue Authority (TRA). At the Tanzania Revenue Authority, off-the-job training initiatives have been implemented to equip employees with the necessary skills and expertise to navigate the complexities of their roles effectively. Through engaging in structured training programmes outside of their daily work responsibilities, employees have the opportunity to acquire new knowledge, develop critical thinking abilities, and enhance problem-solving skills. This ultimately enables them to tackle job challenges with confidence and efficiency.

The findings suggest that resistance to change is not one of the current challenges faced by the Tanzania Revenue Authority (TRA) in the Coast region when it comes to training its employees because one key factor is the TRA's proactive approach to change management, which involves effective communication, employee involvement, and providing adequate support during transitions. Additionally, the TRA has established a culture of continuous learning and development, which fosters openness to new ideas and practices among its employees. Furthermore, the organization emphasizes the importance of adaptability and innovation in responding to evolving tax policies and procedures, creating a mindset that embraces change as an opportunity for growth rather than a threat. According to Kirigia (2017) resistance to change can hinder the successful implementation of new training programmes. Employees may be less likely to engage with the training materials or adopt new practices if they are resistant to change. This can result in wasted resources and time. Training programmes are investments in the organization's human capital

V. CONCLUSION & RECOMMENDATIONS

5.1 Conclusions

The study concludes that on-the-job training programmes at TRA are relevant to employees' job responsibilities, and for that case the feedback received during on-the-job training is constructive. The study also concluded that induction training provided by TRA Coast Region adequately familiarizes new employees with organizational policies and procedures.

When looking at whether training and development programmes have effects on employees' performance at TRA coast region, the study concluded that training and development programmes have significant effect on employees' performance at TRA. This is due to the fact that on-the-job training has positively impacted employees' job performance while off-the-job training opportunities have enhanced employees' overall professional development.

With reference to challenges the TRA coast region experiences in training its employees, the study concluded that to a large extent, various challenges pointed out such as budget constraint, time constraint, resistance to change as well as lack of alignment with organizational goals do not affect training program offered at Tanzania Revenue

Authority.

5.2 Recommendations

The management of TRA should continue investing in training and development program since Training and development programmes leads to improved employee performance by equipping them with the necessary skills and knowledge to carry out their duties effectively. This results in increased productivity, efficiency, and quality of work at TRA.

Also investing in training and development programmes demonstrates a commitment to employee growth and development, which can enhance job satisfaction and motivation among employees. This, in turn, contributes to higher employee retention rates at TRA. Training programmes ensures that employees are well-informed about tax laws, regulations, and procedures, enabling them to perform their roles in compliance with legal requirements. This can help TRA avoid penalties or legal issues due to non-compliance.

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