
**HUMAN RESOURCE PRACTICES ON EMPLOYEE PERFORMANCE: A CASE OF
KENYA REVENUE AUTHORITY**

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Accepted, November 16, 2021

ABSTRACT

The objective of this paper was to determine the effect of Human Resource activities on employee output in Government institutions-specifically Kenyan parastatals. The specific objectives were to find out how recruitment, training as well as employee work-life balance affect their performance derived from the (KRA) Kenya Revenue Authority. Resource-Based Theory was used in this study since it is most suitable having identified human resources as a key resource when it comes to continued institutional output and providing the firm with a competitive edge. The research employed descriptive research methodology and design to gather data from sampled population. The population of interest cut across all the staff members including the top management, middle management as well as the supporting staff of the Kenya Revenue Authority. From a targeted population of 220 Kenya Revenue Authority employees, a sample size of 73 interviewees was used of which is 30% of the support staff as well as a purposive selection of the top and middle management. The researcher employed a semi-structured questionnaire for data collection which was administered by the researcher in person. Data gathered was subjected to quantitative analysis through descriptive statistics. Inferential statistics were used in determining the direction, relationship, and strength of the association amongst the predictor variables and the response value. The study findings established that human resource practices do not significantly affect employee performance. The study findings also established that recruitment, training, and work-life balance practices do not have any significant association and relationship with employee performance. The study recommends to the policymakers at the Institute of Human Resource, other bodies, human resource practitioners, and consultants should not necessarily implement the human resource practices to augment employee performance.

Keywords: *Recruitment, Training, Work-Life Balance, Employee Performance*

INTRODUCTION

Employee output is a resultant of incentive plus ability (Olagunju, 2014). Importantly to note is that manpower is un-disputably the most important tool in an institution or organization and as such it's imperative for institutions to ensure that workers are managed properly if optimal efficiency and effectiveness of any organization are to be realized. *Human capital* is a factor with which industrial enterprises can differentiate from competitors as it gives added value to business processes as the quality of *human capital* is expressed by competencies (Caganova & Cambal, 2014). The business operating environment has become very competitive and

therefore the success of organizations overly relies on the abilities and standard of their human asset, programs and practices (Rehman, 2011). It's important to note that the effectiveness of even extremely experienced employees can negatively be affected if not motivated to perform. Nevertheless, beneficial human resource management practices are important for increased output performing workforce (Gojny-Zbierowska, 2015).

This can be described as the institutional or organizational practices aimed at controlling the number of personnel and making sure resources are directed towards the achievement of the organizational objective (Tiwari, 2012). Human Resource (HR) exercises encompass computing, coaching and building, career building, output control and rewarding (Rana & Malik, 2017). The availability of many human resource exercises or practices can be used to contribute towards employee performance but these practices are weighted differently according to their impact. Some of the valued HR practices include employee resourcing, picking and selecting techniques, providing training based on market-orientation, enhancing output, enough and convenient shift or changing system, pension evaluation and calculated wants (Sattar, Ahmad, & Hassan, 2015).

Satisfaction in the expected output in an institution or organization is a demonstration of employee commitment (Shubaka, 2014). To facilitate employees' commitment the employers and managers need to develop a caring and spirited workplace. (Umar, 2013). The worker's commitment can be explained further by putting into account their moral uprightness which is a factor of their psychological control. Several benefits should be provided at the institution or organization level to ensure workers' welfare is catered for. In the current organizational trends and institutional operations, it is nearly impossible to run without providing a basic combination of benefits to workers' welfare (Waititu, Kihara, & Senaji, 2017). Therefore, job repression of employees is able to convert their physical and mental efforts into efficiency and thus optimal organization performance.

Exploitation and exploration can both be promoted by exercises conducted by the HR, through these practices and their effect on double-handed individual behaviours, developed characteristics of operational managers' ability and influential engagement in both sides of investigation and utilization and through which the distinct upwards design impact such individuals (Mom, Chang, Cholakova, & Jansen, 2019). However, several human resource exercises which include freedom of performance, engagement, compensation and group teamwork provide the placement of an influential and trusted working environment and its employees (Andrew & Sofian, 2012). On the other hand, coaching, empowering and payment are the absolute main HR exercises that make an increased contribution towards quality output and increased levels of performance in an institutional organization. Alternative working at the alternative affirmative, confirmatory HR practices can help in the effort geared at achieving positive meaningful relationships between employees and managers in organizations (Alison, 2013).

Some of the retrogressive HR exercises include; limited payment structure, minimal or no opportunities, poor rewards and incentive scams for best output performance, promotions are given about seniority rather than the employee's performance, delayed promotions, non-existent compensation guidelines, harsh treatment of employees, the lack of motivational foreseeable plans are the main determinants of worker's performance and their involvement to maximize output at the workplace (Zheng and Lamond, 2010). Understanding what increases

employees' output as well as motivating them in the roles and duties they perform is a skill that every manager should acquire for them to be said to be effective. To all duties performed by managers, the motivation of workers is defined to be the most complex role, employee motivations change constantly and this is the significant effect that causes this role to be very complex.

The Kenya Revenue Authority is a government entity created by the Kenyan parliament in 1995 under Chapter 469 of the laws of Kenya. Over 95 percent of the government's revenue is under the Kenya Revenue Authority and this accounts for the principal governing body in charge of government revenue collection. Eighteen acts of parliament are administered revenue angles and the Authority also collects revenue for various governing administration agencies.

The organization's operational headquarters are found in the nation's biggest city Nairobi Kenya along Haile Selassie Avenue in the Times Towers building. The organization is then broken down into seven departments headed by a commissioner; Customs and Border Control Department; Domestic Taxes Department; Intelligence & Strategic Operations Department; Intelligence & Enforcement Department; Strategy; Innovation & Risk Management Department; Corporate Support Services Department and Legal Services & Board Coordination Department.

In a move to boost the tax collection percentile in the country, the Kenya Revenue Authority has a well-established online platform that allows ease of access to tax matters. Taxpayers can file and check taxes due, view penalties as well as download Tax Compliance certificates among other services via the iTax portal. This is a move taken by the Kenyan government to make service delivery automated through a platform that is readily available to citizens through the E-Citizen Kenya platform for efficient tax administration.

Statement of the problem

There is no derived means established to create and motivate the workforce as what is considered by one employee to be motivational may be the absolute negative to the other and various workers have different attitudes, different perceptions in various ideas, as well as different performance and goal-oriented behaviour. To maximize output and promote the best conduct in the workplace, human resource managers and employees have always faced a major challenge as they find means and ways on how best to motivate their workers. Commitment is regarded as an intangible factor affecting employees' performance and therefore increased output of an organization because loyal committed human resources compatible with organizational objectives and values are ready to work beyond the duties in the job description (Danaeifar, Gharaei, Hasani, Mirzaei, & Abangah, 2016).

The output of workers in the aggregate performance of each worker enhances the organization's operations which many organizations do not pay attention to (Awan & Sarfraz, 2013). Organizations need to consider their employees as treasured assets since their input help organizations achieve their mission and vision as well as helps them cope in the current competitive environment and have a chance of survival and expansion (Rehman & Ibrahim, 2011). If not appropriately motivated to accomplish, tasks even the highly competent employees will record minimal productivity (Jouda, Ahmad, & Dahleez, 2016). An analysis done to examine the link between the effect of human resource management activities on employees and their relation to performance recorded a significant relationship.

The employee participation and involvement in organization decision-making boosts their loyalty to the organization (Syed, Cheema, Kamran, & Khalid, 2014). Workers play a very significant and strategic role in improving ratings of an organization in major areas such as the product standard and quality, reputation of the organization and coexistence within the society (Lew, 2009). Discontented workers have been proven to raise challenges for the organizations. Effective and efficient utilization of workers is a major concern by the Human Resource Management (HRM). HRM activities involve and give workers the freedom to follow policies and organizational practices (Christopher, 2019). (Delaney & Huselid, 2018) observes that in the last two decades, studies that received most sizeable attention of research was the effect of HRM on the organizational output.

From past researches conducted, it is evident that workers participation has a positive relation to output, satisfaction and productivity of a worker. Some of the deducted studies that show a positive effect on job contentment and the organization productivity in relation to human resource management exercises include coaching and training, appreciation of performance, inclusive employee participation, job description as well as proper and timely compensation. Past studies have been dedicated to determine the impacts of Human Resource Management exercises on economic output and some on efficient workers turn up.

Few researches have been undertaken to establish the impact of human resource exercises on government owned organizations in Kenya. The Kenya Revenue Authority has not been in a position to attain the targeted revenue collection in the last five years and thus, this research seeks to determine the levels at which selected human resource exercises in the kind of employee recognition, hiring and selection, training, performance management, performance-based pay as well as work life balance affect employee output in Kenyan government parastatals.

Objectives

The purpose of this research study is to establish how HR management practices affect employee output within Kenyan government parastatals.

The study followed the outlined main objectives:

- Determination of the extent in which Recruitment practices affect workers output in the Kenya Revenue Authority.
- Evaluation of training and coaching impact practices on workers output in the Kenya Revenue Authority.
- To examine the extent to which work-life balance exercise impacts workers output in the Kenya Revenue Authority.

Theoretical Literature Review

The Resource-Based View (RBV)

To achieve a competitive edge, the resource-based view concentrates on the resources available and within the control of an organization. To reduce cost and increase efficiency, the impact of the value as a result of human resources is the driving force where flexibility is the optimal factor. Competitive edge is raised by the effective use of the workforce in any industry, organization or company (Nombo, 2013).

According to the resource-based view, it is argued that organizations have resources which give them the ability to attain a competitive edge and the drive towards long-lasting superior output and performance (Larsenk, 2014). The basic tenets of the firm's theory state that

resources which include workers, business shareholders and partners are all combined into means of performance which are said to possess unique characteristics, have a higher value and suitable for achieving competitive edge, (Tyson, 2016). HR ensures that a skilled workforce is brought together so as to sustain strategically relevant work behaviour (Boon, Eckardt, Lepak, & Boselie, 2018).-Through the human resource value addition, standing out and devising an appropriate means to spend available resources always tend to raise the competitive edge of the organization (Milara, 2014). In the resource-based view of the workforce strategy, the employers and the managers try to attain competitive edge via the quality of the employees. To achieve trade in most firms, a basic requirement which involves a skilled workforce, bending workforce and a quick to action workforce to the needs and demands of the customers. The value necessary for terms and trading in the market are set by basic policies known as 'table stakes' but however are not recognized as a sufficient differentiator for long lasting competitive edge. The resource-based view hence dictates that firms should learn fast to outdo their competitors so as to enlarge and protect the intellectual capital and this can be obtained through a skills and capability focus. As a result, an organization, firm or company can device a workforce advantage and an organizational performance advantage.

The resource-based view, in relation to a footing of competitive edge relies basically on the collection of valuable marketable physical resources available to the firm. To achieve transformation of a short-term competitive strategy and make it a long-term competitive edge asks that the resources are diverse and are not completely movable. To achieve effectiveness this requires resources that are worthy of being copied and cannot be substituted. The HRM idea of achieved competence in hiring and growth, incentives and retaining, innovating and problem solving are attached with elements of speed to response of customers, brand image , the standard of the product or service involved in relation to marketing approach are the building blocks of the competitive edge (Tyson, 2016).

The RBV is critical tool for analysing and interpreting resources within an organization and underlines their capabilities and importance (Madhani, 2013). This diverse description of organizational resources involves financial or economic resources, physical resources, organizational resources as well as human resources. A framework is erected to guide on whether an asset can be described as a source of long-term competitive edge.

The frame work of achieving competitive edge requires that the resources are of value, not easy to find, cannot be copied, and cannot be readily substituted. Resource-based view demonstrates that assets of value such as economies of scale as well as technology are readily available to anyone at any given point and are deemed easy to copy while unlike the workforce or the human resource which include organizational leadership necessitates a competitive edge to any organization.

The theory behind it is value addition from each and every respective employee and their input into the production process which have an effect to the results obtained by the organization or firm as a whole. The workforce is limited in the market and each possess a different characteristic besides the fact that human resource is hard to copy. This is brought about by the lack of ease to find the origin of the competitive edge and imitate the same factors for similar results. Workforce is not easy to replace, however short-term replacements can be found which are unlikely to provide the same results in a long-term competitive edge as the one provided by previous workforce. In conclusion it can be stated that the Resource Based Theory is suitable

for this research having determined human resource as a major resource of continued excellent job output and a source of long unbeatable market share.

Empirical Review

Numerous studies have been conducted to establish a positive link between employee engagement and worker's satisfaction and work performance (Silva & Lima, 2017). The rise in the work performance practices results in a rise in financial and economic output and welfare of the organization due to a reduced turnover of workers and hence boosting the output of the workers. A number of analysts have argued that substantial relationship between employee performance and HR activities exists through which they state that the Human Resource activities draw a significant effect on the output of various employees. HR practices which include; job security, proper reward, inclusive participation of employee, hiring, proper reward plan, stretching job definition and plan, multiple choice consideration, healthy communication, coaching as well as training has a potential of increasing employee output (Pfeffer, 2012).

An analysis depicting the impact of human resource management exercises and a firm's productivity was conducted by Saleem (2014). To summarize (Saleem, 2014), the study supports the theory that HR exercises affect the organization productivity. The impact of HR practices was seen on organization's productivity within bank employees in Pakistan (Saleem, 2014). The analysis involved a targeted sample of 150 bank workers from various Sahiwal banks. The statistics collected was obtained through questionnaires and an analysis was then conducted using SPSS statistical tool through correlation and regression technique.

The paper concluded that to achieve a better organization productivity, effective management of HR practices has to be conducted (Saleem, 2014). All the three hypotheses derived for this study were supported by the resultant findings. Results from the study supported that a constructive link exists in relation to the independent variable 'which are hiring and staffing practices, motivational and incentive practices, plus training and coaching productivity' and dependent variable 'which is the firm's productivity and overall performance. Results of this research depict that a firm should focus on this concept and in turn their organization's productivity will achieve a positive growth curve (Saleem, 2014).

A research conducted in the textile industry of Pakistan was employed to establish the effect of Human Resource Management the company productivity (Hassan, 2016). Data used in this analysis was gathered through the Random sampling technique. Questionnaires that consisted 34 items were issued to 68 workers of the textile industry to facilitate statistical gathering. To establish the link between HRM practices and the worker's productivity, the data was subjected to Pearson correlation technique and regression analysis.

The analysis exhibited a significant link between HRM practices in respect to the workers' productivity. These practices involved; compensation, career plan, performance appreciation, training and coaching as well as inclusive workers' involvement. Training of workers as well as inclusive involvement of employees have showed positive impact to the productivity of the organization (Munjuri, 2011). The research revealed that HRM activities posed a significant effect on the workers' output (Tabiu and Nura, 2013). The analysis in conclusion stated that HRM practices can promote the workers level of output which stimulate the view of workers on performance output (Khalid, et al., 2014). Regression analysis was applied to establish the effect of coaching and improvement in relation to organizational output (Al_Qudah, Osman, & Al_Qudah, 2014). Results exhibited that a constructive and statistically significant link

exists in relation with the two variables 3 ($\beta = 0.586$, $p < .05$) and this therefore means that that the second hypotheses/ H2 is acceptable. From the correlation findings support that a constructive relationship exists between the two variables. Lack of multiple collinearities in this research was suggested due to the fact that the coefficient is less than 0.80. Hiring and selection had a positive link with organizational performance. These findings and research are also supported by other studies (Gberevbie, 2010). Coaching and improvement have a positive relationship with employee performance. These results are backed up by the findings from other publications such as (Dimba, 2010), (Subramaniam et al. 2011) and (AL-Qudah et al. 2014).

Social workers are also interested parties on the effect of balanced working life concept in respect to worker's devotion as explored by Darkar (2018). In areas where workers' job interferes with their social life such as in banking it is then important to check up on their commitment. This research was aimed at exploration of workers' view to work life scale and the relation between work life scale and devotion. The data collected was imposed into a descriptive cross-sectional survey module through which 115 workers gave responses through questionnaires and seven employees took part in interviews. The findings stated that single employees managed their work life and family obligations as compared to the married colleagues. A higher level of work disagreements and conflicts was recorded in women than men. The findings also depicted a weak relationship between work life scale and devotion within the workers due to dissatisfaction in areas such as paternity leave provided, study leave provided as well as part time work.

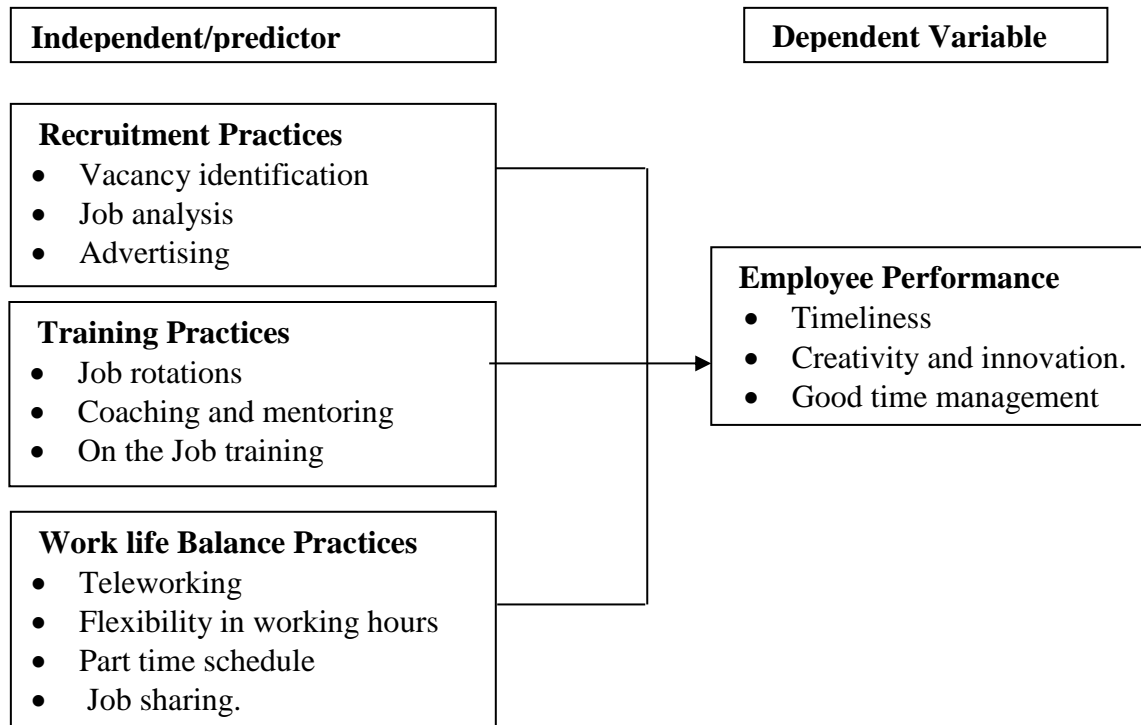
The effects of HRM activities towards teacher's productivity in non-public Early Childhood Development Education Centres (ECDE) done in Machakos county schools, revealed a corresponding effect on the workers' output (Kitonyi, 2018). The findings showed that a positive work life can help teachers set out enough time for both work and particular roles in their lives. Workers with a proper balance were found to be more efficient, provided better performance and were motivated.

From a case-study on the effect of work life scale on the workers' output in Milimani Law Courts in Nairobi Kenya an analysis was conducted (Muchiti 2015). The study used descriptive survey as well as a case study design. Questionnaires were used to gather the primary data. Periodicals, magazines and reports served as the source of secondary to supplement the primary data. The study results indicated that having a flexible schedule had the most significant impact and showed a positive link with a significance level of 5%.

Conceptual Framework

This can be referred as a map that is used to guide a researcher or a tool guide the researcher through the inquiry process which uses a collective of well sort out ideas to gear the analysis process (Kothari & Garg, 2014). This study adopted the framework shown in figure 1:

Figure: 1 Conceptual Framework



METHODOLOGY

The researcher adopted the descriptive research design. Among the targeted cluster of the analysis was the senior management, the middle-level employees and the support cadres in selected departments of the Kenya Revenue Authority. The researcher targeted a total number of a two hundred and twenty respondents. This research sampled 30 percent of the support staff population and consider the population for top management as well as middle-level management purposively. The analyst in this study applied and adapted questionnaires to collect data on demographics as well as the data on influence research questions in relation to employee performance in Kenya Revenue Authority. Quantitative statistical data was taken through descriptive statistics which involved mean and standard deviation and later presented in tables. Further, multiple linear techniques of inferential statistics were applied as well.

RESULTS

Recruitment Practices Analysis

The study intended to establish how recruitment practices affect the performance of the Kenya Revenue Authority, of which the respondents provided the following feedback regarding the various elements of recruitment practices.

Table 1: Recruitment Practices Descriptive Statistics

Statement	Number	Minimum	Maximum	Mean	Std. Dev.
Recruitment of appropriate person in the appropriate job	55	1	5	2.71	0.99
Enough and reliable information is available about the institution and the job description during hiring.	55	1	5	2.22	1.07
Merit is the sole basis of a candidate selection in the organization.	55	1	5	2.24	0.98
Recruitment I was placed in a role I can optimally utilize my skills	55	1	5	2.38	1.06
I have been facilitated and given adequate tools of trade	55	1	5	2.05	0.95
I blame recruitment for poor employee performance	55	1	5	2.78	1.03
All the staff recruited have the requisite skills, competence and attitude to deliver on their work	55	1	5	2.58	1.05
I love what I do	55	1	5	2.84	1.03
Aggregate Score	55.00	1.00	5.0	2.48	1.02

Table 1 shows the descriptive analysis results for 55 respondents had a minimum number of 1 while the maximum number was 5. The mean score ranges from 2.05 to 2.84 while the standard deviation range from 0.95 to 1.07. The results indicate the mean score aggregate was 2.48 and standard deviation aggregate was 1.02 showing that the respondents agree that recruitment practices affect the employee's performance at KRA.

It is exhibited that the attribute of the first statement that the institution places the appropriate person in the appropriate job has a mean of 2.71 and standard deviation of 0.99. The statement of I love what I do exhibited the highest mean of 2.84 while the standard deviation of the same was 1.03 proving that on average less employees of KRA love their work. The question of blaming recruitment for poor employee performance had the second highest mean of 2.78 and the standard deviation of 1.03 which indicates that most respondents on average agree that recruitment process affects their performance. The lowest rank employees disagreed that the have been facilitated and given adequate tools of trade had a mean of 2.05 and a standard deviation of 0.95

The low variability in mean and standard deviation under recruitment practices verify that the undertakings considered for evaluating recruitment practices are viewed almost equally by the respondents. This infers that to a very high extent recruitment practices in KRA is one of the key aspect in human resource practices. Further, the narrow variability is evident that the aggregate sample mean is reliable and a firm estimator of the population mean and is very

applicable when making final conclusions of the performance of employees of Kenya Revenue Authority.

The findings of this study are in support of the findings of the study by Saleem (2014) which concluded that to achieve a better organization productivity, effective management of HR practices has to be conducted. All the three hypotheses derived for this study were supported by the resultant findings. Results from the study supported that a constructive link exists in relation to the independent variable ‘which are hiring and staffing practices, motivational and incentive practices, plus training and coaching productivity’ and dependent variable ‘which is the firm’s productivity and overall performance’

Training Practices Analysis

Opinion to the training practices statements were gathered from the targeted respondents. Descriptive statistics summary was performed through computation of the minimum, maximum, mean and standard deviation variables. Quantitative data analysis was formed as per table 2.

Table 2: Training Practices Descriptive Analysis

Statement	Number	Minimum	Maximum	Mean	Std. Dev.
The organization recognizes the career growth needs of its employees	55	1	5	2.38	0.85
Enough advancement opportunities are available in the institution for highly productive workers	55	1	5	2.45	1.09
The organization promotes excellent workers first	55	1	5	2.71	1.21
The institution regularly conducts training need analysis	55	1	5	2.25	0.99
I am adequately trained to deliver on my work	55	1	5	2.33	1.09
I blame poor training practices for my work performance	55	1	5	2.16	1.10
I need more training to enhance my performance	55	1	5	2.69	1.00
The organization recognizes the career growth needs of its employees	55	1	5	2.38	0.85
Aggregate score	55.0	1.0	5.0	2.42	1.05

Table 2 exhibits the descriptive analysis results for the training practices statements and show that the minimum number was 1 while the maximum number was 5 with aggregate mean and standard deviation of 2.42 and 1.05 respectively which prove that training practices indeed affect the performance of employees of KRA.

The mean range from 2.61 to 2.71 while the standard deviation is between 0.85 to 1.10 which attest that averagely respondent’s do not agree that the outlined training considerations are practiced in the organization under study. The statement on whether the organization promotes excellent workers first has the greatest mean of 2.71 and a standard deviation of 1.21. The narrow variability of mean score imply that respondents agree to a minimum extent with

that statement. I need more training to enhance my performance has the second highest mean score of 2.69 and a standard deviation of 1.00. The statement about blaming poor training practices for the work performance had the lowest mean score of 2.16 and a standard deviation of 1.10 which shows that majority of respondents disagreed with the statement.

Training of workers as well as inclusive involvement of employees have shown to have a positive impact to the productivity of the organization (Munjuri, 2011). The research revealed that HRM activities posed a significant effect on the workers' output (Tabiu and Nura, 2013). The findings of this study concur with the above findings from other researchers.

Work Life Balance Practices analysis

The respondents were to outline their opinions on the work life balance practices statements. The data was analysed and presented in terms of the maximum and the minimum number of respondents, the mean and the standard deviation as displayed in table 3.

Table 3: Work Life Balance Practices Descriptive Statistics

Statement	Number	Minimum	Maximum	Mean	Std. Dev.
The organization has a nice and recommendable working environment.	55	1	5	2.38	1.08
Workers do not work under the threat of losing their jobs.	55	1	5	2.45	1.07
The organization has set up programs to help balance the work life for employees with working spouse.	55	1	5	2.24	1.02
The organization has set up programs to help balance the work life for employees with families with children and/or elderly family members.	55	1	5	2.42	0.98
Several recreational programs are provided to help workers show their creativity as well as enjoy.	55	1	5	2.71	1.37
Extra activities out of the work place such as prayer rooms and yoga camps are organized to boost the employee's morale and keep it intact.	55	1	5	3.31	1.12
Aggregate score	55.0	1.0	5.0	2.59	1.11

Table 3 exhibits aggregate mean of 2.59 and an aggregate standard deviation of 1.11. The minimum value is 1 while the maximum value is 5. Mean value ranges between 2.24 to 3.31 while standards ranges from 0.98 to 1.08

The attribute about extra activities out of the work place such as prayer rooms and yoga camps are organized to boost the employee's morale and keep it intact had a mean 3.31 and standard deviation of 1.12. Most respondents agreed with this attribute implying that it is exhibited to a high extent in the organization. The attribute indicating that workers do not work under the threat of losing their jobs had a mean of 2.45 and standard of 1.07, meaning on average the response was against the attribute. The organization has set up programs to help balance the

work life for employees with working spouse was ranked low with a mean of 2.24 and a standard deviation of 1.02 showing that this was not the practices in the organization.

The outcomes are in agreement with other studies such as Kitonyi, (2018) where the findings showed that a positive work life can help teachers set out enough time for both work and particular roles in their lives. Workers with a proper balance were found to be more efficient, provided better performance and were motivated.

Employee Performance Analysis

The respondents were asked to rate the statements on performance on a scale of 1-5 where 5 represented “large extent” and 1 represented “Not at all”. The means and standard deviation were then computed and the results are shown in Table 4.

Table 4: Employee Performance Descriptive Statistics

Statement	Number	Minimum	Maximum	Mean	Std. Dev.
The level of employee productivity in the organization is high as compared to the beginning	55	1	5	3.60	1.46
The current level of employee productivity is high	55	1	5	2.45	1.09
The current level of the decision making process in the organization is highly formal	55	1	5	2.18	1.00
The quality of the services in the organization is high	55	1	5	2.75	0.89
The ability of the employees to be innovative is high	55	1	5	2.75	0.95
The set target goals of the organization are met successfully	55	1	5	2.85	0.85
Aggregate score	55.0	1.0	5.0	2.76	1.04

Table 4 shows aggregate mean score range of 2.76 and aggregate standard deviation of 1.04. The highest mean is 3.60 while the lowest mean is 2.18, the lowest standard deviation is 0.85 while the highest is 1.46. The minimum value is 1 while the maximum value is 5.

Many respondents settled that employee productivity raised from the beginning level as implied by a mean of 3.60 and 1.46 standard deviation. Also, with a mean of 2.85 and a standard deviation of 0.85, most of the respondents agreed at a moderate level with the attribute implying that the set target goals of the organization are met successfully. However, majority of the targeted group did not agree that the organization embraces formal decision making as indicated by the lowest mean of 2.18 and a standard deviation of 1.00. Additionally, the current level of employee productivity is not rated high as indicated by a mean and standard deviation of score of 2.45 of 1.09 respectively.

Therefore, it can be concluded that areas undertaken to review performance are moderately rated by the respondents which indicates average performance of KRA.

Inferential Statistics

This study applied linear regression analysis for verifying the hypothesis of the study to evaluate the effect of human resource practise on the KRA employee’s performance.

Table 5: Regression Model Summary

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.939 ^a	.882	.875	.20814

a. Predictors: (Constant), Worklife, Recruitment, Training

The coefficient of multiple determinations was 0.875 meaning that the three independent variables that is; workplace practices, recruitment and training jointly explained 87.5 percent of variations in performance of sugar companies in western Kenya performance.

The ANOVA results was to show if the regression model fitted the observations.

Table 6: ANOVA Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	15.943	3	5.314	122.666	.000 ^b
Residual	2.123	49	.043		
Total	18.065	52			

a. Dependent Variable: Performance

b. Predictors: (Constant), Worklife, Recruitment, Training

Source: Field Data (2021)

Regression model fitted the gathered data since it was ascertaining through the ANOVA results that at $F(3, 49) = 122.666$ hence statistically significant. The computed probability value was 0.000 and turned under 0.05 the adopted threshold.

The results of the regression model in table 7 indicate that the relationship between the independent and dependent variables exists and that employee performance at Kenya Revenue Authority is indeed influenced by the recruitment, training and work life balance.

Table 7: Coefficients Table

	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
(Constant)	1.090	0.101		10.743	0.000
Recruitment	0.727	0.056	1.246	12.922	0.000
Training	0.237	0.061	0.378	3.909	0.000
Worklife	0.209	0.001	0.011	1.214	0.001

a. Dependent Variable: Performance

Table 7 displays that when the three dimensions of human resource practices applied in this study which are recruitment practices, training practices and work life balance practices are all held at zero constant, the employee performance of Kenya Revenue Authority will be at 1.090. The model thus becomes

Firm Performance = 1.090 + 0.727 Recruitment Practices + 0.237 Training Practices + 0.209 Work life Balance Practices

The researcher aimed to Determination of the extent in which recruitment practices affect workers output in the Kenya Revenue Authority. A null hypothesis (H0) was drafted with the assumption that significant effect of recruitment practices on the on performance of workers output in the Kenya Revenue Authority do not exist.

The regression analysis results in Table 7 depicted that recruitment practices are significant at $\beta= 1.246$, $t=12.922$, $p=0.000$. It is also indicated that, an increase in a single unit of recruitment practices will lead to 0.727 increases in employee's performance. The p value was found at 0.000 whereby $P < 0.05$ level of significance, the null hypothesis (H_0) is therefore disallowed implying that recruitment practices had a positive statistical significant effect on the performance of Kenya Revenue Authority workers.

Therefore, recruitment practices were confirmed to affect the performance of the KRA employees and thus supporting Saleem, (2014). The conclusion of his study proved significant relationship between hiring and staffing practices, motivational and incentive practices, coaching practices as well as organizational output and the employee performance.

The researcher focused on evaluation of training and coaching impact practices on workers output in the Kenya Revenue Authority. At the start, there was a null hypothesis (H_0) was with the assumption that there is no significant effect of training practices on the on performance of workers output in the Kenya Revenue Authority.

The regression output in Table 7 indicate that training practices are significant at $\beta= 0.378$, $t=3.909$, $p=0.000$. The result indicates that, any upward addition of one unit of training practices will top to 0.237 increases in employee's performance. The p value was found at 0.000 whereby $P < 0.05$ level of significance, thus in reference to this results, null hypothesis (H_0) is overruled and confirmations are made that recruitment practices had a positive statistical significant effect on the performance of workers of Kenya Revenue Authority.

Hence from the confirmations interpretations made above it is true in deed the outputs of Kenya Revenue Authority employees are affected by the training and coaching practices of the human resource. This backs up the findings that training of workers as well as inclusive involvement of employees have shown to be of positive impact to the productivity of the organization as conducted by Munjuri, (2011). Also, they support the research that revealed that HRM activities posed a significant effect on the workers' output by Tabiu and Nura, (2013).

The research concentrated on examining the extent in which work life balance exercises impact workers output in the Kenya Revenue Authority. There was an assumption that there is no significant effect of work life balance practices on the on performance of workers output in the Kenya Revenue Authority hence formulation of a null hypothesis (H_0) was formulated.

Table 7 regression analysis results established that are work life balance practices were significant at $\beta= 0.011$, $t=1.214$, $p=0.001$. The result indicates that, any upward addition of one unit of work life balance practices will raise employee's performance to 0.209. The p value was found at 0.001 whereby $P < 0.05$ level of significance. Thus, null hypothesis (H_0) was dismissed and it was proved that work life balance exercises had a positive statistical significant effect on the performance Kenya Revenue Authority workforce.

Hence from the interpretation of the results it is ascertained that the work life practices by the human resource of Kenya Revenue Authority has impact on the outputs of its workforce. From a study conducted on the effect of human resource activities towards teacher's productivity in non-public Early Childhood Development Education Centres (ECDE) schools in Machakos county on the impact of positive work life had a corresponding effect on the workers' output was determined (Kitonyi, 2018). The findings showed that a positive work life can help teachers set out enough time for both work and particular roles in their lives. Workers with a

proper balance were found to be more efficient, provided better performance and were motivated. Above result are confirmed by the outcomes of this study.

Conclusion

The study aimed to investigate the human resource practices on employee performance of Kenya Revenue Authority. The researcher can conclude that the human resource parameters and variables of the study have significant effect on the KRAs' employees' performance. The study found that recruitment, training and work life balance practices are significant and they all have positive influence on performance of KRA workforce. The various elements of the independent variables are also very crucial in enhancing the employee performance levels. Therefore, there is need to enhance such practices in the organization.

The first specific objective of the study intended to determine the extent in which recruitment practices affect workers output in the Kenya Revenue Authority. The results indicated a significantly relationship. Therefore, the researcher concludes recruitment practices affect workers output in the Kenya Revenue Authority. The second specific objective of the study aimed to evaluate how training and coaching practices impact on workers output in the Kenya Revenue Authority. The findings revealed that such practices had a great impact on the employee's performance. Training and coaching practices also impact on workers output in the Kenya Revenue Authority. The third specific objective was to examine the extent in which work life balance practices impact workers output in the Kenya Revenue Authority. The statistical analysis revealed that these practices have significant effect on performance. The researcher therefore concludes that work life balance positively affects the performance of KRA workforce.

Recommendations for Policy and Practice

This study concludes that in order to enhance employees' performance, all staff considered during the recruitment should have the requisite skills, competence and attitude to deliver on their work. Further, there should be recruitment of appropriate person in the appropriate job and that enough and reliable information should be available. Detailed job description should be given during hiring and the workforce should be placed in roles that they can optimally utilize their skills.

It should be noted that human resource should embark on recognizing the career growth needs of its employees as well as availability of enough advancement opportunities in the institution. The highly productive workers should be promoted and there should be regular training need analysis for the non-performers who may need more training to enhance their performance.

Finally, KRA should provide conducive work environment by ensuring work life balance practices to help balance the work life. Workers should also not work under the threat of losing their jobs hence there should be assurances about the job security. Several recreational programs should as well be a provided to help workers show their creativity as well as relieve stress. There should be extra activities out of the work place such as prayer rooms and yoga camps organized to boost the employee's morale and keep it intact.

Recommendations for Further Study

Exploring the influence of the human resource practices on employee performance is essential to the policy makers at Institute of Human Resources, other government bodies and other HR practitioners. This study focused on KRA hence comparable studies in other public institutions

could be carried out. The study was also only carried out in Kenya and hence researchers can carry out research in organizations across the world to establish other findings.

The study only considered the human resource practices aspects of recruitment, training, and work life balance practices. Other researchers focus to discover if there are other human resource practices that impact on employee performance.

This study only used the data gathered from primary sources only, hence more research that include secondary data can be used for similar studies, especially in the health sector.

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