

**INVESTIGATING THE IMPACT OF PERFORMANCE  
MANAGEMENT SYSTEM ON EMPLOYEE JOB SATISFACTION  
AT NAMIBIA REVENUE AGENCY, WINDHOEK**

**A THESIS SUBMITTED IN PARTIAL FULFILMENT**

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## **ABSTRACT**

Namibia Customs, now NAMRA has identified the Performance Management System (PMS) as a vehicle to achieve national goals and objectives. However, PMS implementation appears ungainly, with little to show. To this end, the Namibia Revenue Agency in Windhoek should evaluate the influence of performance management on employee satisfaction. This study's goal is to determine whether employees and managers comprehend the impact and goals of the PMS. It also explores and offers solutions to NAMRA's management and staff. This study employed a quantitative research approach. To further understand the impact of PMS on employee job satisfaction at NAMRA, structured questionnaires with Likert-type scale questions were employed to collect data. The survey sampled 150 workers of the Namibia Revenue Agency (NAMRA). The population was made up of 250 personnel based at Hosea Kutako NAMRA. 150 people were chosen to participate in the study using simple random sampling method. The data from the questionnaires was analysed and summarised using tables, graphs, and charts. This study revealed that the employees perceive that PMS can improve performance at NAMRA if properly communicated, and they also show a good understanding of PMS objectives. However, they feel that the implementation of PMS at NAMRA is ineffectively communicated and this affects or leads to job dissatisfaction. The Directorate of Sport has failed and is ineffective, because it is not adapted to the current available setting and environment of sport. Additionally, the lack of prioritisation of planned activities makes financial resources, and the application of PMS at NAMRA and its implementation difficult as it puts a strain on the limited resources. This finding is reflected by the main challenges of non-participation of employees in the decision-making processes. This thesis recommends that a manager-employee relationship should be created to improve the employee-manager relationship and communication on clear alignment of implementing the strategic plan, annual plan and performance agreements. This should be done in order to create and sustain a performance- orientated culture, which would enhance employees' commitment and

dedication towards the achievement of NAMRA objectives and goals as aligned to the National Development Plan Five (NDP 5).

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## LIST OF ACRONYMS

NAMRA

Namibia Revenue Agency **PM** Performance Manager

PMS

Performance Management System

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## DEDICATIONS

First of all, I would like to thank The Almighty God for His guidance and protection and the energy He gave me to keep me strong through the course of my studies. Secondly, I would like to dedicate this research to my family, and friends, who have been my inspiration and pillar of strength; I love you all so dearly and finally, I thank and appreciate all those who financially contributed to my study; without your support I couldn't have managed to achieve anything. Thank you very much to you all!

EMILIA ENRULA

Name of Student



Signature

15 FEBRUARY 2022

Date

## DECLARATIONS

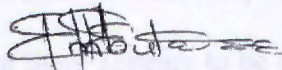
### CHAPTER ONE

I, **EMILIA EMBULA (219042349)**, hereby declare that this study is my own work and is a true reflection of my research, and that this work, or any part thereof has not been submitted for a degree at any other institution.

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EMILIA EMBULA



15 FEBRUARY 2022

**Name of Student**

**Signature**

**Date**

## 1.2. BACKGROUND OF THE STUDY

Employees of the Namibia Revenue Agency (NAMRA) believe that there is a lack of transparency in the implementation of the performance management system.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.0 INTRODUCTION**

In general, performance management is vital in any organisation, prompting many scholars to investigate the topic. Namibian researchers, like Shafudah (2011) and Nelongo (2016) are cited in this study. Shafudah (2011) evaluated the performance management process, whereas Nelongo (2016) examined the factors influencing the implementation of the Performance Management System. These studies did not seem to explore the impact of performance management systems on employee job satisfaction in Namibia.

This study at the Namibia Revenue Agency in Windhoek, Namibia, investigates the impact of the performance management system on employee job satisfaction. Employees voiced discontent with the adoption of the performance management system at NAMRA, and there appears to be opposition in the matter. The study examined the impact, employee attitudes, and whether employees and managers comprehend the performance management system's impact and objectives. It also looks for ideas to help management deploy the system efficiently and effectively.

#### **1.2. BACKGROUND OF THE STUDY:**

Employees of the Namibia Revenue Agency (NAMRA) believe that there is a lack of transparency in the implementation of the performance management

system (PMS), which has resulted in employee unhappiness with the implementation of the PMS. In the opinion of NAMRA personnel, the management has not communicated clearly about how the PMS will be used, who would have access to the information, how goals would be created and evaluated, or what would be done with the data.

To get commitment, engagement, and buy-in from all users, according to the employees, there must be clear communication that fosters a sense of transparency during the installation of the performance management system (PMS). As a result, the purpose of this research project is to determine the impact of the performance management system on employee job satisfaction at the Namibia Revenue Agency (NRA).

By definition, a performance management system (PMS) is a tool for tracking and evaluating the performance of employees in a consistent and measurable manner (Armstrong, 2015). Employees and all departments within the organisation should be able to contribute successfully to the achievement of the organisation's strategic goals. Due to this system (Aguinis, 2010).

According to DiCenzo and Robbins (2010), inadequate implementation of a project management system will fail to excite an organisation's personnel and as a result, their lack of job satisfaction will have a detrimental impact on their self-esteem and overall productivity levels. Each employee of the organisation is encouraged to participate and commit to ensuring that NAMRA's strategic goals (ultimate outcomes) and strategic objectives (intermediate outcomes) are

achieved. The NAMRA PMS policy outlines the inclusion, participation, and commitment of every employee of the organisation in the implementation of PMS. Due to a lack of openness in the execution of the PMS, it is in direct conflict with the policy, resulting in a research gap.

A review of the literature reveals that the majority of previous studies have only examined the role of performance management systems in terms of organisational performance (Elliot, 2016; Thursfield & Grayley, 2016) completely ignoring the role of performance management systems in terms of employee job satisfaction. The impact of performance management on individual employees was explored in a research conducted by van der Kooy (2010). According to his findings, well-implemented performance management systems can help to increase the quality of workers' job performance while also enhancing the relationship between managers and their staff. As well, it aids in developing a better understanding of the organisation's goals and job responsibilities.

Utilizing a performance management system, which promotes and facilitates the development of a more dynamic workplace culture, can also boost psychological commitment among employees. However, the goal of this study is to investigate the missing link between the deployment of a project management system and employee work satisfaction. Due to the critical role that performance management systems play in an organisation's success, it has been noticed that scholars and organisations alike, continue to be interested in performance management systems.

Many businesses invest significant sums of money in rewards and recognition programs to increase employee loyalty and develop teamwork and goal-setting, and, as a result, increasing employee job satisfaction and staff productivity (Sharma, Sharma, Agarwal, (2016). Attitudes in the workplace, such as job dissatisfaction with organisational procedures, processes, and systems, will block the attainment of organisational goals and are most likely to result in poor performance for the majority of employees with negative attitudes.

When people comprehend and believe (expectancy) that their work (instrumentality) will result in desirable effects and that they will be positively rewarded (valence) as a result of their efforts, they are motivated to achieve their goals (Vroom, 1964). The same concept underpins an effective project management system that begins with a collaborative planning phase. Employers actively encourage their employees to create their own objectives and expectations, and they provide them with the resources and assistance they need to fulfil those objectives and expectations. In exchange for bigger prizes, it lays the framework for them to expect stronger performance in return for greater rewards. As a result, the theory explains the effectiveness of PMS in terms of participative goal setting, implementation effort, and incentive strategy.

Having dissatisfied or unhappy workers at work can result in high staff turnover, low productivity, and poor service delivery. All of these factors can have a detrimental impact on the organisation's overall success. The opposite is

true: employees who have positive attitudes toward their jobs, such as job satisfaction, can provide tremendous benefits to the organisation by helping to create a positive working environment that aims to improve employees' competencies and knowledge to better prepare them to compete in today's competitive market, which will in turn improve their performance within the organisation. Due to this, the goal of this study is to investigate the impact of a performance management system on employee job satisfaction in the workplace. In accordance with the Equity principle (Adams, 1963) employees want a fair work environment in which their efforts are recognised with the same outcomes as they perceive for their colleagues elsewhere in the organisation. Employees' assessments of fairness and trust, according to Park *et al.* (2016) contribute to a good sense of self-worth and self-identity, which is a significant motivator for their workplace engagement.

### **1.3. STATEMENT OF THE PROBLEM**

Dissatisfaction with the manner in which the PMS is being implemented within the Namibia Revenue Agency has been stated by employees, who attribute their dissatisfaction to a lack of openness in the organisation's approach to PMS implementation. Individual employees at NAMRA are dissatisfied with the implementation of the PMS project, which is the research gap identified in this study. This study will help the researcher, to bridge the gap that currently exists. While the management of NAMRA has identified various weaknesses in their performance management system, they have also expressed concern about the risks that these deficiencies represent to both management and subordinates.

Inability to integrate performance management systems with strategic planning and human resource management systems, as well as organisational culture, structure, and all other major organisational systems and processes, is the most significant difficulty presented by project management system (PMS) implementation.

They go on to assert that the performance management system is widely despised by all employees. This performance management research is being conducted to investigate the missing link between the impact of PMS implementation and employee work satisfaction to increase organisational performance and satisfy previously set strategic goals. Nonetheless, in order for the performance management system to be successful and the organisation's performance to improve, it must be integrated with human resource policies and activities such as learning and development, decision-making techniques, and performance-related compensation, among other things.

#### **1.4. OBJECTIVES OF THE STUDY**

##### **Main objective:**

To investigate the impact of Performance Management Systems on employees' job satisfaction in the Namibia Revenue Agency (NAMRA)

##### **Sub-Objectives:**

- Examining the different employees' understanding of the performance management system and employees' job satisfaction
- To investigate the performance management systems currently implemented by the Namibia Revenue Agency
- To identify the relationship between the performance management system and employees' job satisfaction in the Namibia Revenue Agency
- To identify innovative strategies aimed at solving challenges encountered in PMS implementation that can improve job satisfaction

## 1.5. RESEARCH HYPOTHESES

The hypotheses of this study are stated as shown below:

**H<sub>0</sub>:** There is no significant relationship between PMS and job satisfaction of employees

**H<sub>1</sub>:** There is a significant relationship between PMS and job satisfaction of employees

## 1.6. SIGNIFICANCE OF THE STUDY

An investigation was carried out to determine the impact of the Namibia Revenue Agency's performance management system on employee job satisfaction in the Namibian capital of Windhoek. In order to better understand the influence of the Namibia Revenue Agency's performance management system on employee job satisfaction; this report will be distributed to managers

Revenue Agency (NAMRA). The conclusions of this study are also limited to the Namibia Revenue Agency (NAMRA) and cannot be extrapolated to other government departments.

## 1.10. SUMMARY

### 1.9. CHAPTER OUTLINE

This thesis consists of 5 Chapters which are organised as follows:

**Chapter 1** is the introduction which provides the background of the study, describes the context of the problem, the problem statement, and the objectives, significance of the study, limitations and the delimitations of the study.

**Chapter 2** provides a guide of the study; it also discusses the theoretical framework and reviews existing literature of various authors on employees' perceptions of PMS implementation allied to this study.

**Chapter 3** is devoted to the research methodology used in developing this thesis. This Chapter focuses particularly on the research design, population of the study, sample, data gathering instruments and data analysis procedures from the quantitative perspectives.

**Chapter 4** presents and analyses the data extracted from the information gathered through questionnaires. It also presents the findings and discussions of the study in relation to the literature reviewed in chapter 2, and it is outlined in accordance with the research objectives of the study that are stated in Chapter 1.

**Chapter 5** presents conclusions and recommendations based on the findings in chapter 4.

## **1.10. SUMMARY**

This chapter offered an overview of the study as well as its historical context. A description of the discovered problem as well as the contribution that the researcher expects to make to the current knowledge on PMS implementation has also been included in this document. Furthermore, the chapter highlighted the study's limitations and delimitations, as well as a summary of the investigation, which helped to put the study's findings and conclusions into context. The following chapter is devoted to a review of the literature on performance management system (PMS).

## **CHAPTER TWO**

### **LITERATURE REVIEW AND THEORETICAL FRAMEWORK**

#### **2.1. Introduction**

The impact of performance management systems on employee job satisfaction, as well as the concepts and aspects of performance management system implementation, will be discussed in this chapter. The literature will provide insight into the current regulatory environment for PMS implementation in addition to addressing PMS objectives. The impact of performance management systems on employee work satisfaction takes up the majority of the chapter. In order to gain a better understanding of the study, many frameworks that contribute to the successful implementation of PMS are investigated.

#### **2.2. PERFORMANCE MANAGEMENT**

The purpose of this study is to examine the relationship between a performance management system and employee job satisfaction. The concept of performance management must, however, be grasped first in order to fully appreciate it. The definition of performance management given by Kalashe (2011) describes it as a goal-oriented activity that enables employees to improve their performance. According to Kalashe (2011) employee performance encompasses the employees' team mission, goals, and values, as well as established performance methods, sufficient resource allocation, coordination, individual understanding,

skills, and communication. In the words of Nel *et al.* (2013) performance management entails putting in place systems and methods that translate strategic management goals into individual performance terms through human resource management. In this context, recruitment and selection functions contribute to an effort of strategically managing the institution by hiring the appropriate people and ensuring consistent appraisals of individuals, as well as planning and influencing their future performance.

While Nel *et al.* (2013)'s assertions, claiming that performance appraisals are ineffective in improving performance because of their top-down approach, she emphasizes that the transition from appraisal to performance management requires the participation of all employees and is not solely the responsibility of the Human Resource Department. Armstrong (2009) agrees with Swanepoel (2008) that performance management is an integrated approach to performance that is based on the principle of managing by agreement rather than management by command. This is in contrast to the traditional management method that emphasises management by command.

Finally, performance management can be defined as a process that involves employees and managers coming to an understanding and agreement on planned work activities, as well as setting expectations by aligning individual objectives with institutional goals, all of which is done with the goal of achieving both employee and organisational goals. This session dives into the opinions of numerous authors on the topic of the influence of performance management systems on an organisation.

### **2.3. THE CONCEPT OF PERFORMANCE MANAGEMENT SYSTEMS**

Understanding the distinction between performance management and the PMS is essential before digging deeper into the PMS concept. Unlike performance management, which has a much broader scope, performance management systems (PMS) are primarily concerned with the creation of clear job descriptions and staff performance plans that include important result areas and performance indicators, as well as the evaluation of those results. Because of the PMS, it is now feasible for supervisors and subordinates to have quarterly meetings about performance development. Quarterly reports are then used to evaluate employee performance in relation to the objectives set forth in performance plans.

In order for the PMS to be effective, Gotore (2011) explains that the PMS must include an integrated, systematic process for improving the performance of institutional employees as well as the performance of the institution itself through planning, organizing, and leading (with authority and support) as well as visioning, influencing, and inspiring, as well as monitoring and evaluation (which allows for the remedial actions if needed). Therefore, internal factors such as organisational commitment, internal resource investment, performance-oriented culture, employee engagement and participation, appraisers' knowledge and skills development, clear definitions of goals and attitudes of employees are considered in Park et al. (2016) definition of performance management system (PMS). Clearly, the many perspectives on performance management systems demonstrate that internal organisational challenges can

have an impact on project management system adoption. The next sections examine the elements that influence employee views of the PMS, as well as the factors that influence its implementation.

#### **2.4. THE CURRENT PMS IMPLEMENTED BY NAMRA**

For more than a decade, NAMRA has had a performance assessment system in place, with twice-yearly reviews of employee performance to evaluate first whether the performance expectation was being fulfilled, and second whether the worker being reviewed had performed well enough to get a pay raise. The system and its methods were very subjective, and judging whether or not the worker being examined deserved a wage raise came down to individual assessment. Because the assessment system lacked good communication between employees and management about how it works, as well as the support of any other evaluation methods, no rigorous measures to assure continuing performance improvements were in place. Staff unhappiness resulted, and employee performance suffered as a result.

NAMRA has been using a new PMS for over eighteen months, which was first implemented for customer advisors and then for administrative and supervisory grades. Within the previous six months, a secondary PMS was implemented for the management population. Job autonomy, talent management, recruiting and selection, performance related pay (PRP) learning and development, and decision making are just a few of the HR policy and practice areas that are integrated within NAMRA PMS. The PMS has been merged with the bi-annual

appraisal; however, this is now under review and will most likely only be done once a year in the future for pay review purposes.

## **2.5. FACTORS INFLUENCING PMS IMPLEMENTATION**

In the context of implementing a PMS, there are numerous elements that can influence employee work pleasure. Nevertheless, for the sake of this study, the researcher will concentrate on what employees perceive as factors that influence PMS implementation and employee job satisfaction. Swanepoel and colleagues (2016) conducted a study in which they discovered that employees considered the PMS as ineffective. According to Sharma *et al.* (2016) the design of performance assessments is inconsequential; what matters is whether or not employees have good opinions of their performance appraisal. Following are some of the factors that may have an impact on employees' attitudes regarding the deployment of a project management system.

### **2.5.1. Employees' Attitudes**

In response to the benefits that they can earn, employees form attitudes toward other people and things in general that influence their work. They will enthusiastically support acts that are perceived to be more favourable, but those that are perceived to be more costly will be regarded negatively. According to Saravanja, soft skills, behavioural characteristics, and employee opinions on performance should all be included when evaluating employees (2011). Managers' and employees' behavioural characteristics, according to

Abraham, S. (2012) are critical to the successful adoption and use of a project management system. According to the findings of the study, employee attitude is one of the most important and effective factors impacting their performance. As previously demonstrated, employee attitudes, viewpoints, and corporate culture all influence the adoption of a PMS.

### **2.5.2. Company Culture**

It has been suggested by Armstrong (2015) that improved organisational performance can be accomplished by aligning and integrating the vision, mission, values, and organisational cultures held by both people and the organisation as a whole. The authors of Ehlers and Lazenby (2010) define organisational culture as a set of important, sometimes unspoken assumptions, beliefs, behavioural standards, and values that all members of a company share.

Organisational culture is defined as performance-oriented culture characterized by transparency about performance goals, willingness to take risks, accountability, trust, and relationships between managers and employees leads to a common understanding of the PMS implementation inside a company. According to Saratun (2016) organisational culture refers to the shared meaning held by employees that distinguishes the company from other institutions. The conclusion that employee and manager participation is essential for building an organisational culture that supports PMS implementation may be drawn as a result of these findings.

### **2.5.3. Participation of Employees in PMS decisions**

Participation of employees in the establishment of a performance management system is essential. Employees, according to Narcisse and Harcourt (2015), desire to be involved in the development of performance requirements for their jobs. Coulter (2010) goes on to say that the implementation of a performance management system is not just the responsibility of a company's senior executives; employees at all levels should be involved in both the formulation and implementation of the company's strategy, according to Coulter. The examples provided above indicate how critical it is for employees to be aware of the required standards of behavior, and how this can be accomplished by encouraging employees to participate in and engage in PMS procedures and procedures in general.

### **2.5.4. Manager's competence regarding appraisal methods**

According to Armstrong (2015), employees believe their managers are not skilled enough to explain their performance as well as the goal of evaluating their performance. The role of the supervisor has an impact on the overall process of implementing the performance management system in the organisation. Throughout the organisation, supervisors meet with their subordinates on a regular basis to discuss the fundamental objectives of their component in the organisational hierarchy, as well as their subordinates' contributions to the achievement or failure of those objectives.

According to Coulter (2010) who agrees with the findings of Armstrong (2015) "implementation of institutional strategy integrated in PMS is not only the responsibility of the institution's senior management, but staff at all levels should play a rôle in both planning and implementing the plan". Further, he asserts that both supervisors and employees are encouraged to participate in the entire process of implementing PMS in order to recognize their own deficiencies as well as their own strengths and potentials that can either benefit or harm the system.

A successful performance management system is one in which supervisors understand the organisation's strategic objectives as well as how their own job responsibilities and those of their subordinates contribute to the achievement of those objectives. Performance appraisers should receive training that equips them with the knowledge and skills to connect their own and their subordinates' activities with the stated institutional objectives and planned outcomes in order to effectively implement PMS.

#### **2.5.5. Development of employees**

Generally speaking, employee development permits the systematic identification of existing and future training requirements for an organisation and its employees. The utilization of qualified workers to plan and lead the implementation process, according to Park, Song, Lim (2016) is essential for efficient PMS implementation. According to Seign (2010) job analysis and performance assessments are used to identify staff development requirements,

which are then

used in a variety of mechanisms such as performance appraisals, feedback, and performance coaching to ensure PMS implementation. Consequently, it is reasonable to conclude that employee training should be provided in order to manage, motivate, and evaluate employee performance, as well as to ensure that employees' skills are appropriately placed within the organizational structure in order to maximize their ability to meet job requirements. In this way, the needs of both the personnel and the institution are satisfied.

#### 2.5.4. Structure of the organisation

In their definition of organizational structure, Mishra (2014) state that it is the formal grouping of work tasks into coordinated groups. According to Ehlers and Lazenby (2010) organizational structure is a framework within which the strategic process of implementing PMS must take place in order for the organization's objectives to be met. Following that, the authors state that if the organizational structure is unclear, employees' tasks are likely to be confused as well, resulting in poor performance as a result of the deployment of the PMS (Project Management System).

Nelongo (2016) also points out that the public service context includes elements of the public service structure design, which includes sections, units, and oversight bodies established at both the national and organizational levels to ensure effective implementation of the PMS process, as well as elements of public service structure design (Nelongo, 2016). Instead of arguing that institutional bureaucratic difficulties inhibit PMS implementation, Antaiyang,

met through the use of mechanisms such as performance appraisals, feedback, and performance coaching to ensure PMS implementation. Consequently, it is reasonable to conclude that employee training should be provided in order to manage, motivate and evaluate employee performance, as well as to ensure that employees' skills are appropriately placed within the organisational structure in order to maximize their ability to meet job requirements. In this way, the needs of both the personnel and the institution are satisfied.

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(2015) claims that addressing these obstacles can promote PMS implementation. Overall, the information shown above indicates that the organisational structure should be re-evaluated in light of the objectives and activities outlined in the organisation's strategic plan, as well as the amount of money available.

### **2.5.7. Managers' Commitment and their leadership skills**

Organisational commitment, according to Mishra (2014) is based on employees' belief in and acceptance of the organisation's goals, as well as individual efforts toward achieving those goals. Saravanja (2011) underlines the necessity of active leadership, managerial commitment, and assistance in the deployment of performance management systems (PMSs). Since the type of leadership an organisation has, may have a significant impact on the success or failure of the business, Mishra (2014) argues that effective PMS deployment is a process that is primarily aided by the dedication of management to the process. Accordingly, it is obvious that managers' desire to commit time and attention to the implementation of a performance management system (PMS) can have an impact on how effectively a performance management system is implemented.

## **2.6. PERCEPTION OF EMPLOYEES ON PMS IMPLEMENTATION**

Various scholars in the field of organisational justice believe that an employee's level in the organisation has an impact on their perceptions of fairness; employees at higher levels in an organisation have higher perceptions of

fairness. This is due to the fact that most PMS methods favour those at higher levels within the organisation over those at lower levels.

Monis and Sreedhar (2010) found that nearly 70% of respondents were happy with the way their performance reviews were conducted. Although the study did not look into the relationship between perceived fairness of performance appraisals and employee performance, it is possible that such a positive perception motivates employees to work toward the organisation's objectives.

Ahmed, *et al.* (2011) investigated the relationship between perceived fairness of performance appraisals and employee behavior, as well as the commitment of institutions, in their study. Employees in the banking industry were found to be neutral when it came to perceived fairness in performance appraisals and institution commitment, according to the findings. The institutions' commitment is derived from job satisfaction, which has a chain effect that influences the benefit system through improved performance. In other words, the research implicitly suggests a positive and significant relationship between employee perceptions of performance appraisal and worker performance, similar to Monis and Sreedhar's (2010) findings.

Employee perceptions of a performance appraisal system were investigated by Boachie-Mensah and Seidu (2012) who discovered that employees perceive the system to be subjective and influenced by some errors. The findings of Fakharyan, *et al.* (2012) who conducted a study on employees' perceptions about the effectiveness of performance appraisals in a Pakistani organisation,

may provide additional evidence supporting the positive relationship between work performance and perceived fairness in performance appraisals. According to the findings of the study, the sampled employees were satisfied with their workplace's performance appraisals, indicating that work performance and organisational commitment were both high.

Bekele, *et al.* (2014) also looked at how employees felt about performance reviews and how that affected their work performance. The findings of the study, like those of Ahmed *et al.* (2011) and Monis & Sreedhar (2010) show that the average employee has a negative perception of performance appraisal. Finally, the various surveys show that when employees are satisfied with how a performance appraisal is conducted, work performance improves.

## **2.7. THE RELATIONSHIP BETWEEN PMS AND JOB SATISFACTION**

However, Job satisfaction generally reflects how an employee feels about his or her job. It includes how an employee feels about the conditions within which he works and thus influences his attitudes towards his work. It is also concerned with rewards as employees' feelings towards their organisation may be influenced by rewards Zhong, Wayne, Liden, (2016). Zhong, Wayne, Liden, (2016) defines job satisfaction is as the pleasurable emotional state resulting from the appraisal of one's job as achieving or facilitating one's job values. Job dissatisfaction, on the other hand, is the undesirable emotional state an employee encounters if he realises that his job prevents him from attaining his values. Satisfaction is categorized as intrinsic, extrinsic or total.

According to Zhong et al. (2016) job satisfaction helps organisations in identifying work behaviours including organisational citizenship and absenteeism. In like manner, Mone and London (2015) asserts that organisations can identify or track employee turnover with job satisfaction. It is also indicative of job performance Mone and London (2015). As a result, an organisation's efforts in increasing its employees' job satisfaction can mitigate undesirable work attitudes like absenteeism Mone and London (2015).

The implementation of PMS can be influenced by many factors, but in relation to this study, the researcher will focus on what the employee's attitude as aspects that impact the implementation of PMS. Related literature includes a study conducted by Swanepoel, *et al.*, (2016) which indicates that employees perceived the PMS as being ineffective. However, Sharma, *et al.*, (2016) state that the performance appraisals design does not matter, but what matters the most is the employees' positive opinions about the appraisal. According to Swanepoel, *et al.* (2016) as related evidence in which the workers noticed or observed PMS as an ineffective strategy. Also, Sharma, *et al.* (2016) pointed that performance appraisals method does not have any impact, but what have an impact most is the staff's positive opinion pertaining the appraisal.

## **2.8. EMPIRICAL EVIDENCE ON THE IMPLEMENTATION OF PMS**

PMS was evaluated by Dewettinck and van Dijk (2013) for the clarity of its targets and expectations, as well as the degree to which they were tied to the participants' personal performance, growth, and career advancement goals.

They discovered strong links between PMS and goal-setting, control, and expectation theories, among other things, during their analysis. The PMS was calculated by evaluating "worker job engagement," which encompasses elements such as employee self-esteem and comfort with their positions, as well as, most crucially, employees' recognition that their labour is valued and contributes positively to the firm's overall performance. Fairness impression was included as a mediator in the study, but not as a component of an effective performance management system.

Teeroovengadum *et al.* (2019) view PMS from three different angles: strategic, developmental, and administrative. According to the conclusions of a second study by Lappalainen *et al.* (2019) PMS has two primary functions: judgemental and developmental. The first is evaluative and helps with personnel decisions, while the second is developmental and relates to an individual's potential for high performance Mone and London (2015) which leads to improved organisational outcomes (Kagaari *et al.*, 2010). According to the study, it is possible to govern employee performance by effectively regulating its determinants; hence this topic should be investigated from this perspective (Kang & Choi, 2019).

An effective performance management system, according to Mone and London (2015) has a considerable impact on staff performance, particularly when it focuses on goal setting and assessment criteria. Standardization of performance objectives, increased performance feedback, development of more accurate/relevant performance measures (Harper & Tricia, 2005) the

opportunity for remedial skills development, and individual career development programs are all examples of performance management systems (PMS). All of these features of PMS help to boost performance Teeroovengadum et al. (2019).

## **2.9. PERFORMANCE MANAGEMENT SYSTEM FRAMEWORKS**

The researcher for this study was of the opinion that comprehending the many frameworks that guide the design and execution of the PMS could necessitate investigations on the implementation of the PMS. As a result, the researcher concentrates on the Balanced Score Card (BSC) structure. This framework can be utilized in the implementation of strategies that are related to PMS. Aspects of BSC are divided into three categories. The first is the employee viewpoint, which focuses on the essential internal activities, such as communication, that drive the organisation toward implementing PMS. The second perspective is the customer perspective, which evaluates the performance of an organisation through the eyes of a client.

Last but not least, there is the business perspective, which is concerned with the results of strategy and the business processes required for organisational effectiveness and efficiency, which in turn helps to improve the overall performance of the organisation. In a nutshell, the requirements for successful strategy implementation, as established and discussed above, are utilized to determine the strategy constraints and the rationale for selecting a given strategy for implementation. PMS is effectively implemented when tactics are

successfully implemented, and this is true in the same way for PMS. The BSC model also implies that managers should be proactive and deliberately focus on variables that promote long-term success rather than solely concentrating on short-term results.

## **2.10. CHALLENGES IN THE PMS IMPLEMENTATION**

The researcher believes that it is appropriate to discuss challenges associated with the implementation of the performance management system in this study because the purpose of this study is to identify perceived constraints affecting the implementation process and to make recommendations that can be used to inform the implementation process in the Namibian context. Any implementation method or system is bound to encounter roadblocks, especially when contradictory viewpoints are held by different individuals in the same organisation. This is the situation that the researcher is interested in learning about from employees (both upper and lower level) on the deployment of a performance management system in the current study.

In addition, according to Gotore (2011) putting in place a performance management system is difficult since a system may appear to be effective on paper but be difficult to put into action in practice when implemented. In his opinion, PMS implementation is difficult because decision makers are preoccupied with what they want the system to do while crucial performance areas are neglected, resulting in a system that is out of sync with institutional goals. As a result, Nelongo (2016) analyses the difficulties related with the

implementation of a PMS. His initial claim is that the lengthy implementation phase produces irritation since he expects to see immediate benefits. Because the variables that are related with performance are not aligned and consistent, the problem is aggravated further. It is believed that a lack of clearly defined jobs and responsibilities, institutional capabilities and structures, as well as a lack of clarity about the organisation's outcomes and institutional goals, are all contributing factors to this situation (2016).

Nelongo (2016) asserts that, in order to successfully apply PMS, it is necessary to create an environment of mutual trust and respect between managers and supervisors and their employees at all levels on one side, and their employees at all levels on the other. It is also stated that the procedure is carried out in a fair and objective manner that is transparent and honest with the participants. Even if change management is a difficult task in and of itself, it is vital in order to manage performance that one be aware of changes in the environment and is able to adapt to these changes through the use of change management techniques and procedures. Since communication is so vital in the implementation of any performance management system, it can be a difficult task to complete successfully on the first attempt. In future, businesses, according to the researcher, may run across difficulties in their operations. Challenges, on the other hand, should be met straight on and transformed into learning opportunities when they show themselves to the team.

## 2.11. THEORETICAL FRAMEWORK UNDERPINNING THE STUDY

The use of the Balanced Score Card (BSC) as a conceptual framework in the implementation of the PMS is based on what the organisation ultimately intends to achieve. This means that a BSC model of one institution cannot be copied and applied to another institution, or the same model cannot be applied across the board to all institutions, because it is a process or tool that should be tailor-made for specific outcomes hence this becomes our literature gap in terms of the framework used in this study.

Performance management is commonly confused with performance appraisal. However, there are important distinctions. In a performance management system, supervisors formalise their evaluations of employees annually. It emphasizes the support function of managers as coaches rather than judges and focuses on the future (Nel *et al.* 2011). PMS has been criticised as a top-down, bureaucratic system owned by HR rather than line managers, which is the focus of this study. Many think it's just a way to control people. A performance management system that focuses on what went wrong rather than on future development needs, seemed backward-looking.

Performance management systems and appraisal programs also existed separately. They have little or no connection to commercial needs. Line managers usually dismiss performance management systems as time consuming and unimportant. Employees have hated managers who lack skills, are biased, and merely go through the motions when conducting appraisals. Unfortunately,

annual performance reviews have become a shame.

## **CONCEPTUAL FRAMEWORK**

The Performance Management conceptual framework of Ferreira and Otley (2009) starts with the vision and mission of the institution as they are a broad orientation of the beliefs system of an organisation and what the institution perceives to achieve. The vision and mission serve their purpose only when they are communicated and acted upon. When an organisation that does not have a clear vision and mission, the control system of the organisation is affected, which in turn affects the implementation process of PMS. According to Ferreira and Otley (2009), the organisation's stated vision and mission need to be turned into desired outcomes through actions such as strategic planning, performance measures, and setting of targets. They continue to state that it is possible for an organisation to have clear goals and objectives spelt out in various mission statements and activities, but have not thought of what actions will be necessary to achieve such goals, for example, strategic planning failure.

Mostly due to failures in strategic planning alternatively, an organisation may decide that it will not operate through a detailed planning process, but adopt a more flexible, adaptive approach to respond to environmental uncertainties (it is thought better not to plan but to have the capacity to respond quickly to events as they unfold). In the Performance Management and Control framework, the organisational structure is

emphasised as a key to control the system of the organization; the organisational structure could be a constraint on the use of control system and design in this framework. The Performance Management and Control framework, relates to the identification of the key organisational objectives and the processes and methods involved in assessing the level of achievement in each of these objectives. It also shows the process of formulating and implementing strategies and plans, as well as the performance measurement and evaluation processes associated with implementation. This framework also includes the process of setting performance targets and the levels at which such targets are set, and finally draws attention to rewards systems used by organisations and to how these are influenced by achievement or failure to meet performance targets (Ferreira and Otley, 2009).

## **2.12 SUMMARY**

The understanding of this chapter emanates from the guiding concepts of PM and PMS. The factors that can influence employees' perceptions, and reviewed challenges in the process of implementing the PMS have also been discussed. The main focus of this chapter has been more on the implementation process of the PMS, and the relevant theoretical frameworks. The literature reviews that exist on PMS Policy and frameworks tend to focus on the administration arm of the government, who are the heads of administration in each office, ministry and agency in the Namibian public service.

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY AND DESIGN**

#### **3.1. INTRODUCTION**

It is presented in this chapter how the technique employed in this study was used to gain insight into the research problem and to achieve the study's research objectives. This chapter discusses the various components of research design, including the research design, the population, the sample, the research instruments, the technique, the data analysis, and the ethical considerations.

#### **3.2. RESEARCH PHILOSOPHY ADOPTED FOR THE STUDY**

The positivist worldview is based on physical science and employs a systematic scientific research technique. To detect phenomena, positivist research uses numerical measurements and statistical analysis of measurements. The goal of positivist research is to discover, explain, assess, predict, and test theories. The positivist approach is based on the gathering of empirical data, or facts or information acquired through observation or experiment. As a result, it is possible to conclude that this paradigm lends itself to quantitative technique (Mukerji & Albon, 2014). Data is used to test theories in quantitative research, which is related to a deductive approach to theory creation (Saunders et al., 2016).

Based on the fact that the researcher strives to understand the distinctions that exist between humans and the world from their point of view, the positivist

philosophy has been embraced by the researcher. Explained in more detail by Saunders *et al.* (2016) as a research philosophy that seeks to discover, explain, assess, predict, and test theories. At the Namibia Revenue Agency in Windhoek, Namibia, the intended purpose of this study was to determine the impact of a performance management system on employee job satisfaction. Since the researcher is employing quantitative methods, the positivist worldview is the most appropriate for a quantitative research study.

### **3.3. RESEARCH APPROACH**

According to Saunders *et al.* (2016) research projects will always involve the use of theory. This theory is not necessary in the design of the research, but is usually present in the results and conclusions. In the notion of Saunders *et al.* (2016) the design of the research depends on the extent to which the theory is clear at the beginning of the research. There are two different approaches: inductive and deductive. In this research a deductive approach was used, the deductive approach is an approach where a theory is developed and a research strategy is designed to test the hypothesis.

The deductive approach enables the use of large quantitative data to test the hypothesis and is therefore used in this research (Saunders *et al.*, 2016). The result of this process tells the reader something about the theory that was studied (Bryman, 2008). To test the research hypotheses, quantitative data is collected through the survey method using a questionnaire and structured

interviews. Via the deductive approach more specific answers can be found to answer the research question.

### **3.4. RESEARCH DESIGN**

Du Plooy (2016) defines a research design as a plan for data collection and analysis that are undertaken to evaluate a particular theoretical perspective. With the theoretical perspective, explained above, research design guides the researcher in planning and implementing the study in a way that is most likely to achieve the intended goal. The intended goal in this study is to investigate the impact of performance management system on employee job satisfaction at the Namibia Revenue Agency in Windhoek Namibia.

This study was conducted using the quantitative research method, making use of descriptive survey design and correlational design to determine the effects of performance management systems on employee job satisfaction at Namibia Revenue Agency.

The quantitative method includes descriptive survey research, which was oriented towards statistical and quantifiable analysis of the data that had been collected. The researcher used questionnaires that consisted of structured, semi-structured questions, and Likert scales were used to collect information from the Namibia Revenue Agency (NAMRA) employees in Windhoek.

Questionnaires were used in order to gather standardised empirical data that is objective. The quantitative method technique, which was applied to this study, assisted the researcher to collect relevant information in order to understand and

determine all issues regarding the impact of the performance management system on employees' job satisfaction at the Namibia Revenue Agency in Windhoek Namibia.

According to McMillan and Schumacher (2010), the questionnaire will be provided to a targeted group and the research study will be tailored to that person. Quantitative research also aims to establish common links and trends inside an organisation, as well as allowing data to be examined and a theory to be generated regarding the subject being studied. Quantitative research has the advantage of allowing for the examination of a large number of examples for specific elements in a short period of time, and its results are highly generalizable. A disadvantage of quantitative research, according to Flick (2015), is that the qualities evaluated are not relevant to participants, and the statistical meanings connected with what is studied cannot be effectively considered.

Quantitative research is used to statistically test theories and also to quantify research hypotheses. In quantitative research, hypotheses frequently express causal predictions between two variables. Quantitative research emphasizes approach, procedure, and statistical measurements of variables because determining causal links represents the theoretical claim (Flick, 2016).

According to Flick (2016), the research instruments will be customized to a targeted person and statistics may be used to analyze data and develop a theory about the subject being investigated. Quantitative research allows rapid study of large numbers of cases for specific aspects, and conclusions are highly generalizable. Quantitative research has the drawback of not being relevant to participants and not taking into account the context of the meanings researched, according to

### 3.6. RESEARCH TECHNIQUE

The quantitative research approach is mostly used to statistically prove or reject hypotheses. In quantitative research, the hypothesis is frequently expressed as predictions about possible causal relationships between the constituent ideas described in the hypothesis. Quantitative research stresses the research approach, procedure, and statistical measurements of validity since determining the causal relationships represented by the hypotheses will result in the acceptance or rejection of the theoretical claim (McMillan and Schumacher, 2010).

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(2016).

### **3.6.1 Population:**

A population is defined as the group for which a study is aimed to develop information (Patton, 2013). To perform the study; a group of participants is required. The population for this study was the employees of Hosea Kutako NAMRA that are working at the organization. The study's population was the 240 workers at Hosea Kutako NAMRA and a sample was drawn using the simple probability sampling approach. This population size suited this study since it met the study institutions minimum criteria of 100 participants. The participants were suited to the study as they had first-hand experience of working at customs and would be able to provide meaningful input into the study.

### **3.6.2 Target Population**

In the words of Best and Khan (2012) the study's population is comprised of a group of elements that are of interest to the researcher and are currently being investigated by the researcher. It is the total group of persons who are the subject of the research and about whom specific information is requested that is referred to as the research population (Bless & Higson-Smith, 2015). Further, according to Bless and Higson-Smith (2015), the subset of the entire population that is being researched and whose features will be generalised to the entire population.

Simple random sampling, also known as probability random sampling, was used to choose NAMRA staff from a sample of Customs Centers in Windhoek, Namibia, according to a probability distribution. In the perspective of Brynard and Hanekom (2014) and Leedy (2015) randomisation is defined as picking a sample from the entire population in such a way that the characteristics of each unit in a random sample are as close as possible to the characteristics of the entire population. Using simple random sampling, according to Saunders et al. (2016) each person of the population has the same chance of being included in the sample, and each sample of a specific size has the same chance of being picked.

Slovene's Sampling Formula was used to calculate the sample size:

Sample Size Using 95% Interval

$$\text{Formula: } n = N / (1 + N(e^2))$$

Where: N = Population 240

n = Sample Size

$e = (1 - 0.95)^2 (0.05)^2$  margin of error

Confidence level 95%

Margin of error 5%

Therefore  $n = 240 / (1 + 240(e^2))$

**Sample Size (n) = 150**

### 3.6.4

#### Research Instruments

Research instruments are equipment that researchers use to collect data for research projects (Creswell, 2014). This research relied primarily on questionnaires because it applied a quantitative research method to achieve the desired results. As described by Saunders *et al.* (2016) there are two types of questionnaire administration, namely: self-administered questionnaires and questionnaires administered by interviewers. A self-administered, structured questionnaire was used in this study, and respondents were expected to read the questions and choose their preferred answers before recording them in the absence of the researcher. This is a data collection strategy in which respondents are expected to read the questions and choose their preferred answer before recording it in the absence of the researcher Saunders *et al.* (2016)

During the survey with NAMRA personnel, a structured questionnaire was devised to extract information from the participants. Closed-ended questions were included in the questionnaire. Closed-ended questions were used to gather information about the respondents' perceptions of the impact of a performance management system on their level of job satisfaction at their respective companies. According to Saunders *et al.* (2016) the researcher verified that the questionnaire was designed and laid out in accordance with the following questionnaire design and layout principles:

- Clarity and precision;
- No overlap in choice of answers;

- Use of familiar and natural language;
- No bias shown in words and phrases;
- Avoidance of double-barrelled questions;
- Explicit statement of alternatives; and
- Meeting of the validity and reliability criteria by the questions.

The questionnaires were distributed through personal hand delivery to the selected NAMRA employees. In certain instances, on-site meetings were conducted for that survey for those who needed more clarity on the questions. The questions were constructed in English and the questions were short for easy understanding. A five-point Likert scale was used, which is a widely used means for measuring attitudes. Respondents indicated their own perceptions by stating how strongly they agree or disagree with statements. A covering letter explaining the purpose of the research accompanied the questionnaire. The data collected was subject to be measured by nominal scales to describe differences, ordinal scales to rank items and interval scales to describe phenomena using numbers.

### **3.6.5 Data Analysis**

When it comes to data analysis, it is the process of converting raw data into useful information that will be of the greatest benefit to the organisation – in this case, NAMRA – as a whole (Brassington & Pettit, 2013). This knowledge, in its raw form, can be tremendously beneficial, but it can also be overwhelming. Trends or conflicts may emerge throughout the process of

organizing the data, and these must be emphasized for readers to notice and for the researcher to investigate further.

The researcher was aided by a statistician with extensive experience in quantitative research, who provided guidance on the results of the applicable data collection instrument or characteristics of the questionnaire, as well as appropriate data analyses obtained after the survey was completed, to the researcher. The data was prepared and entered into Microsoft Excel spreadsheets for computer analysis, and a thorough quality control process guaranteed that the results were based on precisely collected data. In other words, the information gathered was thoroughly reviewed and organised in a way that could be easily computerized.

The information was then converted into numerical values that could be used for computer classification and statistical analysis by the researcher. After importing the Excel document into STATISTICA, the data was coded in preparation for data analysis. The information was then organised into groups or classes based on qualities that were shared by the groupings or classes. Finally, the researcher summarised the raw data, which was then displayed in compact forms using Excel for simple interpretation by the audience. Descriptive statistics, according to Bless and Higson-Smith (2015) are concerned with the description or summary of the data gathered for a set of individual units of study. In order to convey the findings, a variety of descriptive statistics were used. To allow data to be seen from a variety of viewpoints, simple graphs, bar

charts, tables, and percentages were employed, allowing anomalies to be recognised and explored.

### **3.8 Validity and Reliability**

The main aim of the research study is to investigate the impact of performance management system on employee job satisfaction at Namibia Revenue Agency. Since, the findings can be used by the organization under study and as well as various other companies it is vital that the data produced is reliable. Hence, the researcher took utmost care in collecting accurate data, since; validity is one of the strengths of quantitative research (Saunders et al, 2017).

#### **3.8.1 Validity**

Validity assesses if the research measures what it claims to measure and how accurate the study results are, ensuring that the study follows the research protocol if it is examined. The study used the proper inquiry design to ensure research validity. The form and structure of the questions have a significant impact on the validity and reliability of the data obtained, as well as the response rate obtained (Cooper and Schindler, 2017). Triangulation of data was done to ensure that the proposed research has both validity and reliability, Pilot study also helped in ensuring the validity and reliability to be achieved through sending questionnaires directly to the employees of NAMRA and rejecting incomplete questionnaires. Secondary sources were also used and were collected through google scholar and university library link. The researcher ensured that her personal opinions are not incorporated in the analysis part since as the researcher works for the same organization (Creswell, 2018).

### 3.8.2 Reliability

Reliability refers to the consistency of study results. To be reliable, results must be consistent throughout time and accurately represent the entire population being studied. It's a positive indicator if the studies' findings match Schindler (2017). Pilot testing was conducted with the utmost care and concern to ensure high validity and dependability. Prior to data collection, the survey was pilot tested for reliability. All employees received the same questionnaire. The research instrument was also assessed by my research supervisor to ensure that it met the study's objectives and answered the research questions.

### 3.7. ETHICAL CONSIDERATIONS

The ethical features of this study were closely adhered to as a means of maintaining and adhering to the ethical standards and concerns that should be considered when conducting a research study. Before delivering the questionnaires or conducting interviews with the participants, written informed consent was obtained from each of the participants. It was required of the participants that they provide information voluntarily and without fear. The participants were also asked not to identify themselves by their real names in order to maintain anonymity and confidentiality of the information they provided to the field worker.

No information gleaned from the investigation would be made accessible to any interested institutions or third parties without first taking into account the ethical implications of the material. In addition, the assurance was included in the

surveys as a tool for gathering information. A permission form was required to be completed and signed by all of the participants who took part in the study. Permission to conduct the study was received from the Namibia Business School (NBS) Decentralised Ethics Research Committee in order to ensure that the rights of the participants were maintained during the research process.

### 3.8. SUMMARY

This chapter provided an overview of the research design that was used to guide this investigation. This chapter covered topics such as the population, sample size, research instruments, data collection procedures, data analysis, and ethical considerations. The findings of the study, as well as their analysis and interpretation, are presented in the following chapter (chapter 4).

#### 4.2 CHARACTERISTICS OF STUDY PARTICIPANTS OR PARTICIPANT DEMOGRAPHICS

##### 4.2.1. Response Rate

Table 4.1: Response rate (n=128)

Sample	Frequency	Percentage (%)
Top Managers	16	12.5%
Middle managers	20	15.6%
Operational managers	27	21.07%
Operational staff	53	41.4%
General hand staff	10	7.8%
Total	128	100%

The researcher received 128 responses from a sample of 150 questionnaires issued to randomly selected personnel (top, middle, and operational managers).

## CHAPTER FOUR

### DATA ANALYSIS, INTERPRETATION AND DISCUSSION OF FINDINGS

#### 4.1. INTRODUCTION

It is the purpose of this chapter to give an analysis and interpretation of data gathered through questionnaires from the Namibia Revenue Agency (NAMRA) staff. In addition to tables, cross-tabulations, graphs, and pie charts, the information gathered through questionnaires is presented in descriptive narrations. All of this is done in order to address the research objectives that were mentioned in chapter one. This Chapter offers information gathered from employees through the use of questionnaires.

#### 4.2 CHARACTERISTICS OF STUDY PARTICIPANTS OR PARTICIPANT DEMOGRAPHICS

##### 4.1.1. Response Rate

Table 4.1: Response rate (n=128)

Sample	Frequency	Percentage (%)
Top Managers	16	12.5%
Middle managers	20	15.63%
Operational managers	27	21.09%
Operational staff	55	42.97%
General hand staff	10	7.81%
<b>Total</b>	<b>128</b>	<b>85.33%</b>

The researcher received 128 responses from a sample of 150 questionnaires issued to randomly selected personnel (top, middle, and operational managers,

as well as staff) during the course of the study. In addition, these questionnaires were delivered individually to NAMRA personnel who offered their time to complete them. The researchers' efforts in securing questionnaire distribution and collection, as well as the collection of surveys soon after they had been satisfactorily completed by the respondents, were credited with the reported response rate. Furthermore, an  $(128/150 \times 100)$  85.33 per cent response rate is an excellent response rate for obtaining the opinions of NAMRA employees on the PMS implementation at the company.

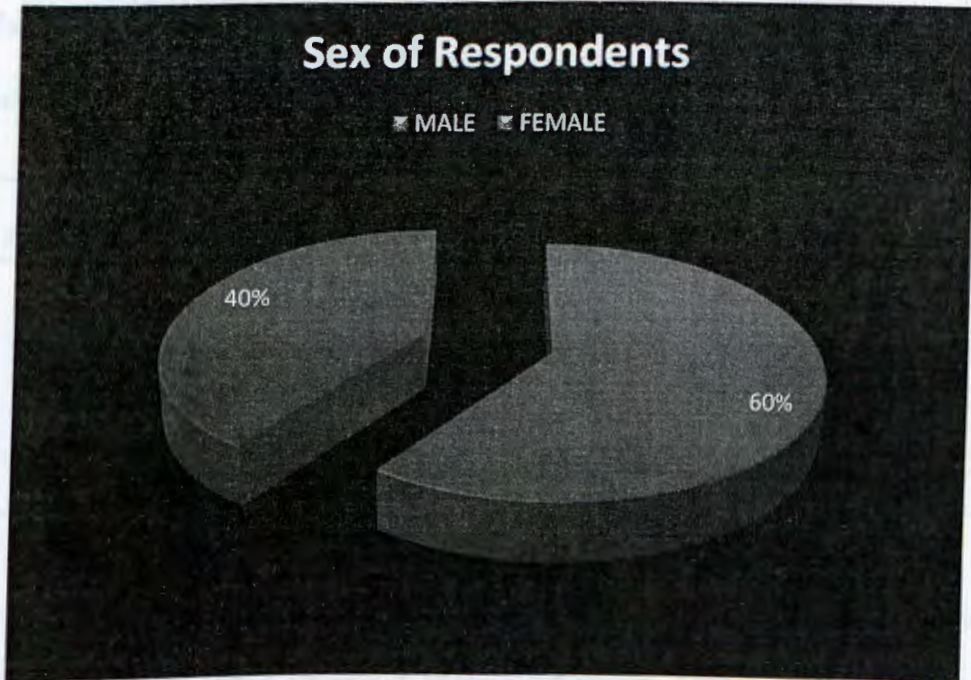
### **4.3. STRUCTURED QUESTIONNAIRES FINDINGS**

This section contains the findings of the study, which were gathered by the researcher in accordance with the objectives of the study. A total of 150 questionnaires were provided to NAMRA personnel (ranging from senior management to ordinary staff members) and a total of 128 questionnaires were returned by respondents, indicating a high response rate.

#### **4.2.1. Demographic information of the respondents**

The demographic information provided by the respondents is shown in this section. In this study, it is important for the researcher to include demographic information about the participants because it reveals their gender, age, position held within the NAMRA organisation, and years of experience, which provides insight and a clear understanding of the information gathered during the study.

#### 4.2.1.1 Respondent's sex



**Figure 4.1: Sex of Respondents**

For the Namibia Revenue Agency personnel who took part in this study, the pie chart depicts the data obtained on a nominal scale, with only two categories of sex (male and female) as depicted in the picture above. Only 128 employees took part in the questionnaire survey, out of a total of 150 employees, with 60 percent being men and 40 percent being women. As a result, the findings imply that males **are more likely than females to respond**. These results imply that the researcher **overlooked or failed to address the issue of gender identity**, which means that there is no balance between males and females' perspectives, attitudes, or points of view.

for 19.3 percent of the workforce, with 4 percent of top managers, 3.3 percent middle managers, 6.7 percent operational managers, 5.3 percent operational staff, and 0 percent general staff making up the workforce. This could imply that the respondents to this survey are primarily comprised of operational staff in the age range of 30 to 39 years old. These data demonstrate that when it comes to the efficiency of a performance management system, there is no significant difference between the sexes or between the ages of the participants.

#### 4.2.1.3. Employees Position and Years of Employment

**Table 4.3: A cross tabulation of Employees position in the institutional structure and years of employment**

Position	Less than 1 year		Two (2) years		Four - five years		More than 6 years		T. F	T. V
	F	V%	F	V%	F	V%	F	V%		
T. Managers	1	0	9	0	10	6.7	5	6.7	20	33.4
M. Managers	9	0.7	6	4	4	6	3	6	25	16.7
O. Managers	3	2	1	0.7	3	2	15	15.3	30	20
O. Staff	9	6	13	8.7	6	4	20	24.7	65	43.4
G. Staff	3	1.3	2	1.3	5	3.3	1	0.7	10	6.6
<b>Total</b>	<b>25</b>	<b>10</b>	<b>31</b>	<b>15.1</b>	<b>28</b>	<b>22</b>	<b>44</b>	<b>53.4</b>	<b>128</b>	<b>100</b>

The disparities in employees' positions and years of service in the Namibia Revenue Agency organisation are depicted in the table above. Based on the results of the 150 questionnaires that were distributed, it was discovered that 53.4 percent of the respondents, which included 6.7 percent of top managers, 6 percent of middle managers, 15.3 percent of operational managers, 24.7 percent of operational staff, and 0.7 percent of general staff, had been with the company for more than 6 years. While 22 percent of the respondents, which includes 6.7

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M. Managers	9	0.7	6	4	4	6	3	6	25	16.7
O. Managers	3	2	1	0.7	3	2	15	15.3	30	20
O. Staff	9	6	13	8.7	6	4	20	24.7	65	43.4
G. Staff	3	1.3	2	1.3	5	3.3	1	0.7	10	6.6
<b>Total</b>	<b>25</b>	<b>10</b>	<b>31</b>	<b>15.1</b>	<b>28</b>	<b>22</b>	<b>44</b>	<b>53.4</b>	<b>128</b>	<b>100</b>

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M. Managers	9	0.7	6	4	4	6	3	6	25	16.7
O. Managers	3	2	1	0.7	3	2	15	15.3	30	20
O. Staff	9	6	13	8.7	6	4	20	24.7	65	43.4
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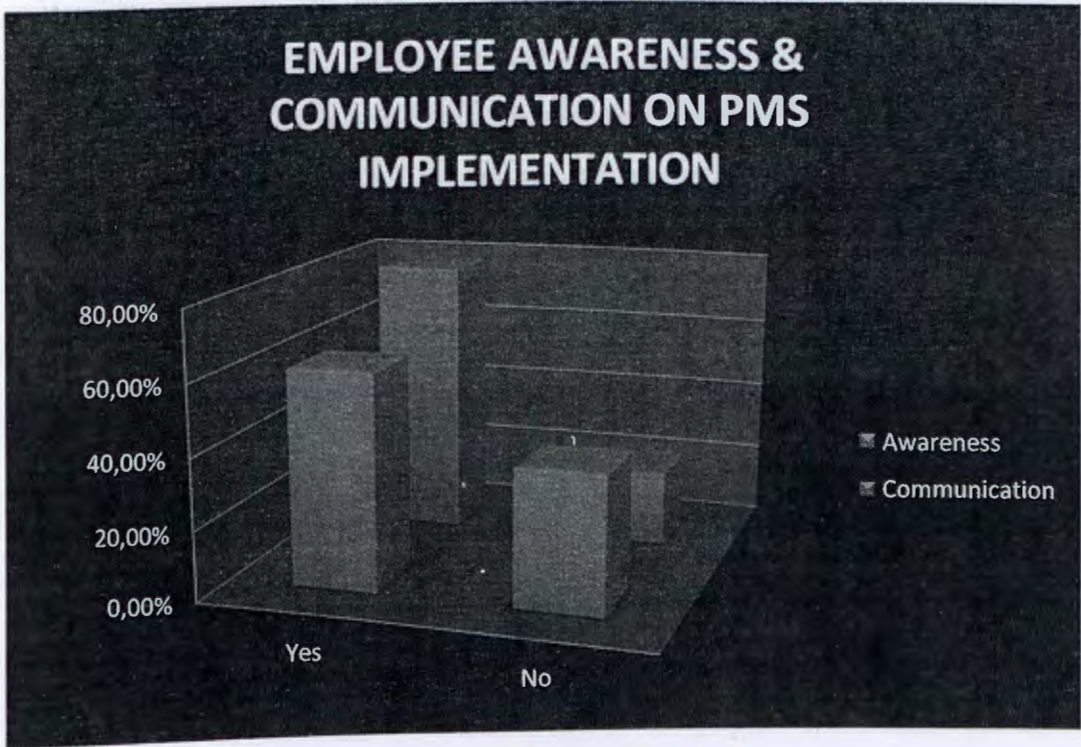
percent of top managers, 6 percent of middle managers, 2 percent of operational managers, 4 percent of operational personnel, and 3.3 percent of general staff, have worked for the company for four years or more.

However, 15.1 percent of the respondents, which includes 0 percent of top managers, 4 percent of middle managers, 0.7 percent of operational managers, 8.7 percent of operational staff, and 1.3 percent of general staff, have been with the company for four years or more. 0 percent of the respondents are top managers, 4 percent of middle managers, 0.7 percent of operational managers, 8.7 percent of operational staff, and 1.3 percent of general staff.

Finally, 10 percent of the respondents, which includes 0 percent of top managers, 0.7 percent of middle managers, 2 percent of operational managers, 6 percent of operational staff, and 1.3 percent of general personnel, have been with the company for more than four years. The data reveals that the respondents had a somewhat mature level of experience, as the majority of NAMRA personnel have worked for the organisation for more than 25 years.

#### **4.2.1. Perceptions of employees towards the impact of PMS on employee's job satisfaction**

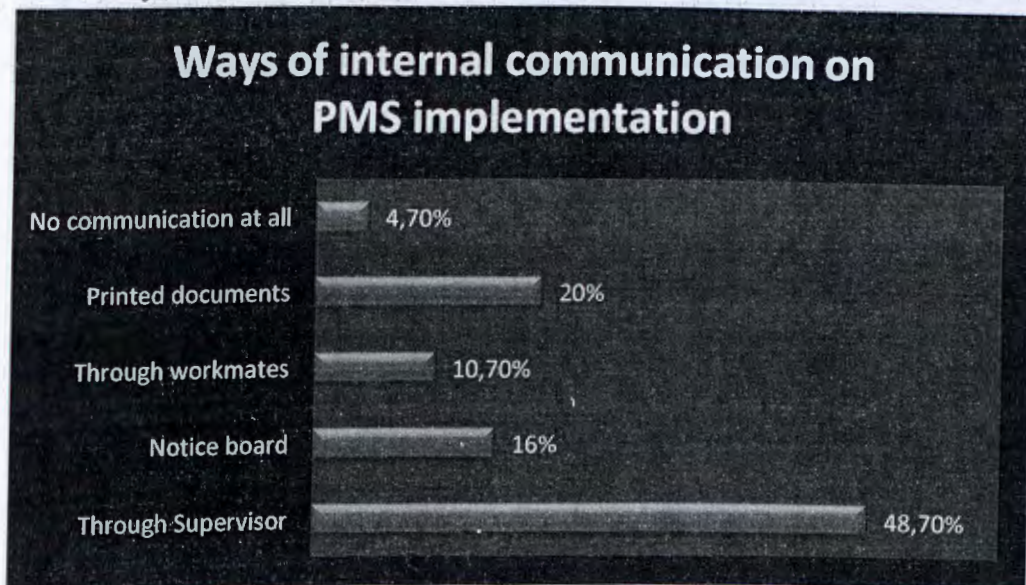
This section as reflected in the questionnaire focuses on employees' perceptions regarding the impact of performance management system on employee's job satisfaction, which is presented below.



**Figure 4.2: Employee Awareness and Communication on PMS**

The bar graph above depicts employees' understanding of the impact of implementing a performance management system on their job satisfaction, as well as whether the PMS has been disclosed internally, with 61.3 percent of employees aware of the PMS and 38.70 percent unaware of the PMS. In addition, 78.70 percent of respondents stated that the PMS had been communicated internally, while 21.30 percent stated that it had not been communicated internally, indicating a split. It is obvious from the above that the PMS has been conveyed internally and that the respondents are aware of the PMS; nonetheless, the point that has caused the employees of NAMRA to be unsatisfied is the manner in which it is being implemented.

#### 4.2.2. Ways of internal communication on PMS



**Figure 4.3: Ways of internal communication on PMS Implementation**

The bar chart shown in the preceding figure depicts the various replies received by the NAMRA organisation with regards to the various methods utilized to internally convey PMS to employees by the organisation. Results suggest that 48.70 percent of respondents believe that information on the PMS is internally disseminated by being directly discussed by a manager, as seen by the chart below. Internal communication about PMS was conducted through printed documents, according to 20 percent of respondents, and 16 percent through a notice board with pertinent PMS information that was distributed.

In addition, 10.70 percent of respondents indicated that communication about PMS was conducted through other co-workers, and 4.70 percent stated or indicated that there was no communication about PMS implementation at all, according to the results of the survey. It is clear from the chart above that the

majority of internal communication about PMS was done by having the respondents' supervisors directly explain it to them.

### 4.3. Aspects that Influence Employee's job satisfaction

Using the 5-point Likert Scale, which is ordinal and permits comparison of gathered data, the respondents were asked to score their perception with regard to the mentioned features of the influence of PMS on job satisfaction. The replies were ranked in the following order:

1= Fully Agree; 2= Agree; 3= I do not know; 4= Disagree; 5=Strongly Disagree.

**Table 4.4: Employees' perceptions on aspects of implementation of PMS**

Statement	1(Frequency) (valid %)	2(Frequency) (valid %)	3(Frequency) (valid %)	4(Frequency) (valid %)	5(Frequency) (valid %)	Total (Frequency) (Valid %)
Supervisors aware of subordinates, functions	19 (12.7%)	35 (23.3%)	40 (26.7%)	0 (0%)	30 (19.3%)	128 (100%)
Employee participation	19 (12.7%)	33 (22%)	25 (16.7%)	28 (14.4%)	25 (16.7%)	128 (100%)
Job description aligned KPI	0 (0%)	25 (16.7%)	28 (33.3%)	50 (33.3%)	25 (16.7%)	128 (100%)
Lack of organisational culture	34 (22.7%)	28 (14.3%)	24 (13.3%)	30 (20%)	30 (20%)	128 (100%)
Skilled and competent staff	28 (14.3%)	39 (26%)	27 (18%)	20 (13.3%)	14 (9.3%)	128 (100%)
Management is responsible for PMS implementation.	28 (14.3%)	40 (26.7%)	20 (13.3%)	20 (13.3%)	20 (13.3%)	128 (100%)

After the Likert scale questions were answered correctly, the data was collected. The data is presented in the form of frequency and percentage replies from NAMRA employees to the six criteria. According to the results of the survey, which are presented in the preceding table, NAMRA employees' perceptions on the impact of the PMS on job satisfaction are divided into three categories: positive, neutral, and negative. In terms of job satisfaction, it is

obvious that respondents had differing opinions on the following components of the PMS's implementation:

Initially, the information presented on whether or not employees' managers are fully aware of the responsibilities of their subordinates. Approximately 26.7 percent of respondents answered that they did not know, 23.3 percent agreed that supervisors are fully knowledgeable, and the remaining 19.3 percent disagreed. According to the survey results, the majority of respondents (32 percent) disagreed with the notion of employee involvement and participation in performance standard setting, while 22 percent acknowledged that employees do participate in standard setting. The remaining 16.7 percent responded that they were unsure.

In response to the question of whether their job descriptions are linked to key performance indicators (KPIs) on which employees' performance is evaluated, 33.3 percent of those who answered the question disagreed, 16.7 percent agreed, and 33.3 percent said they were unsure. In addition, the data on a lack of commitment and teamwork revealed that the vast majority of respondents (37.3 percent) agreed that there is a lack of commitment and teamwork among the respondents.

On the other hand, when asked if the directorate has a sufficient and skilled workforce to carry out the strategic plan, 33.3 percent responded affirmatively, with only a handful dissenting. Lastly, the information gathered on management responsibility for the implementation reveals that the vast majority

of respondents (33.3 percent) stated that management is in charge of the PMS's implementation, while the remainder respondents did not share this perspective.

## **DISCUSSION OF FINDINGS**

This study's main finding is that employees perceive the implementation of PMS as being ineffective. It is evident that even though employees are aware of the PMS through the supervisors, it is found that operational rules and compliance procedures of an alignment strategy plan, annual plan and performance agreements during the implementation of PMS are not standardised. This is due to the findings of a lack of inclusivity as findings reveal that employees perceive managers as not engaging or communicating with the employees when it comes to issues regarding PMS, as no meetings have taken place. This has made both parties less committed, and also not to take PMS implementation seriously.

Additionally, the majority of employees perceive management as incapable of implementing PMS due to the employees' responses that reflected poor leadership, lack of communication understanding and the high lack of trust that employees have towards management at NAMRA. All the stated factors impacting employees' motivation of implementing PMS at NAMRA.

It was also found that employees felt that PMS can improve performance even though the implementation of PMS at NAMRA has shortcomings; employees still have positive future prospects towards the implementation of PMS. Contrary, management prospects of the implementation of PMS to be a failure are due to factors such as the budget, poor planning, poor ownership and management of the implementation process. This shows that unless managers change their mind-set towards finding innovative ways of implementing PMS, successful implementation of PMS will not be realised at NAMRA.

## **4.5. SUMMARY**

The information gathered in this chapter has been presented, examined, and interpreted in the form of tables, graphs, pie charts, percentages, and conversations, among other forms of visual representation (word explanation). The next chapter presents the conclusions and recommendations of the study.

In light of the information gathered in chapter 4, this chapter addresses the key messages presented in the literature (chapter 2) as well as the information gathered from the questionnaire, in connection with the research objectives outlined in chapter 1. It covers a discussion of the results under hierarchical control to come up with the findings, conclusions and recommendations of the study.

### 3.7. REITERATION OF THE RESEARCH OBJECTIVES

#### Main Objective

- To investigate the impact of the Performance Management System on employees' job-satisfaction at the Namibia Revenue Agency (NAMRA)

#### Sub-Objectives

- Examining employees' perceptions of the performance management system and employees' job satisfaction
- To investigate the performance management system strategies used by employees at the Namibia Revenue Agency
- To identify the relationship between the performance management system and employees' job satisfaction in the Namibia Revenue Agency

## CHAPTER FIVE

### SUMMARY OF FINDINGS, RECOMMENDATIONS AND CONCLUSIONS

#### 5.1. INTRODUCTION

In light of the information gathered in chapter 4, this chapter addresses the key arguments presented in the literature (chapter 2) as well as the information gathered from the questionnaires, in connection with the research objectives outlined in chapter 1. It covers a discussion of the results under literature control to come up with the findings, conclusions and recommendations of the study.

#### 5.2. REITERATION OF THE RESEARCH OBJECTIVES

##### Main Objective

- To investigate the impact of the Performance Management System on employees' job satisfaction at the Namibia Revenue Agency (NAMRA)

##### Sub-Objectives:

- Examining employees' understanding of the performance management system and employees' job satisfaction
- To investigate the performance management system strategies currently implemented by the Namibia Revenue Agency
- To identify the relationship between the performance management system and employees' job satisfaction in the Namibia Revenue Agency

- To recommend performance management innovative strategies aimed at solving encountered challenges making use of the expectancy theory.

### **5.3 Summary of findings from the quantitative data**

According to the demographic evidence gathered for this study, the majority of the respondents were male. As seen in chapter 4, questionnaires provided a 60 percent male response rate, whereas survey revealed a 100 percent male response rate. The higher percentage of male respondents reflects the discrepancy in representation between men and women in the NAMRA organisation. This is due to the knowledge in customs and excise that is necessary, which is not common among female customs and excise officers. This also highlights the fact that men have been the primary drivers behind the introduction of PMS at NAMRA. This was important to the researcher since it would ensure that a balanced view (including both male and female responses) was obtained in response to the research questions.

In addition to the foregoing, the demographic findings of this study reveal that the majority of the age group of the population sample to which the researcher administered the questionnaires was between 30-39 years, with the majority of respondents (30.6 percent) being operational staff members (frontline desk officers) and the majority of respondents (50 percent) being in management positions. As a result, NAMRA has a younger workforce than the industry average. According to the findings, the majority of PMS implementers at

NAMRA are middle and operational managers, with the exception of a few senior executives.

Furthermore, the data reported in Chapter 4 revealed that 53.4 percent of those who responded had been employed by NAMRA for more than six years at the time of the survey. 80 respondents have worked for their current employer for more than six years, according to the results of the survey. This indicates that the vast majority of respondents have been with NAMRA for a long period of time, and as a result, their perception of the influence of PMS implementation on job satisfaction was informed by their extensive knowledge of the organisation. As a result, the issue of longer-serving personnel worked to the study's advantage in terms of producing accurate data.

### **5.3. EMPLOYEES' VIEWS ON THE IMPACT OF PMS IMPLEMENTATION ON JOB SATISFACTION**

#### **5.4.1. Internal communication on PMS implementation**

Regarding the first and second objectives of this study, major findings indicate that the majority of NAMRA employees are aware of the impact of PMS implementation on job satisfaction, as evidenced by the lack of communication between top management and the general workforce, which results in job dissatisfaction. This conclusion was reached as a result of an affirmation that the majority of respondents did not believe that internal communication of the PMS at NAMRA had been adequately implemented. Moreover, the data revealed that, out of the overall sample, the vast majority of respondents

discussed PMS with supervisors as well as with co-workers, rather than with their managers. This indicates that NAMRA's PMS communication was unsuccessful, which could be one of the reasons for employee unhappiness with the company.

#### **5.4.2. The extent of commitment of the management**

The responses from the respondents indicated that there are no meetings with management regarding the implementation of the PMS, implying that the employees are not involved in the implementation of the PMS. Employee job unhappiness may be exacerbated at NAMRA as a result of a lack of meetings where employees and management discuss PMS, as revealed by the replies of the participants. Because the employees are not informed of any progress or limits faced by the company, this has an influence on the adoption of PMS in the organisation. The absence of PMS meetings at NAMRA confirms the conclusions of a high response survey, which found that the interaction between managers and employees does not result in a shared understanding. These findings are consistent with the viewpoint expressed by Ehlers and Lazenby (2010) who believe that a culture of openness about the performance agenda and activities, accountability, and the relationship between managers and employees are all factors that contribute to a common understanding of performance management systems. Overall, the findings indicate that there is a lack of common knowledge of PMS at NAMRA, as well as a lack of commitment on the part of management to apply PMS, which results in work

unhappiness among employees. The employees get demotivated and dissatisfied as a result of this, which makes it difficult to deploy a PMS system.

### **5.4.3. Leadership**

Surprisingly, the employees of NAMRA believe that their leaders are incapable of implementing a performance management system in the organisation. The findings of this study are consistent with Saravanja (2011)'s observation that the types of leaders who steer the implementation process are critical to the success of PMS implementation. In a nutshell, these findings indicate that there has been insufficient active leadership in the implementation of PMS.

## **5.4. EMPLOYEES' VIEWS ON THE IMPACT OF PMS IMPLEMENTATION ON JOB SATISFACTION**

Employees believe that a performance management system (PMS) can improve performance at NAMRA only if it is implemented and conveyed effectively to the organisation's employees, according to Chapter 4. The vast majority of NAMRA employees believe that the PMS can boost employee job satisfaction as well as the overall performance of the organisation's personnel. Employees will perceive a successful PMS deployment only when consistency, stakeholder integration, communication, and employee cohesiveness are used during the implementation of the PMS.

Workers at NAMRA continue to believe that, despite the findings of poor leadership and management commitment, PMS can help to clarify the current

confusion and can improve implementation through alignment of the strategic plan with the annual plan and performance agreements with regard to the implementation of PMS at the agency. This signifies that staff are well-versed on PMS and have a good attitude toward the system, which will result in increased job satisfaction for them. Employee job satisfaction is demonstrated by the findings, which show that respondents require understanding not only of the PMS itself, but also of how managers intend to implement the PMS in terms of integration, adaptation, and practical application to the NAMRA organisation setting in order for them to be satisfied in their jobs. Gotore (2011) expresses a similar point of view in Chapter 2, which is likewise supported by the evidence. According to Gotore (2011) gaining work satisfaction through the implementation of a PMS is a complex process, since a system may appear to be a good fit on paper but be difficult to implement in practice.

## **5.5. CHALLENGES EXPERIENCED DURING THE IMPLEMENTATION OF PMS**

In accordance with the aforementioned purpose, the findings of this study highlight a number of difficulties encountered during the implementation of the PMS system. However, one of the issues that came up often was a lack of trust between managers and employees when it came to the agreed-upon expected outcomes and deliverables at the National Association of Manufacturers. The lack of appropriate resources to carry out activities that have been planned was seen as a common difficulty by the vast majority of those who answered the survey questions. Also revealed in the survey was that half of the participants

did not believe that appropriate training on the performance management system was offered.

According to the findings in this respect, the most significant difficulties encountered in adopting PMS at NAMRA, which have a negative impact on employee job satisfaction, are the following:

- lack of trust between managers and employees;
- lack of adequate funding; and
- lack of training on PMS

#### **5.6.2. Challenges faced by managers during implementation of PMS**

Several obstacles that managers experience when adopting the PMS have been identified, according to the findings of the interviews. These include:

**Budget:** The responses provided by the participants revealed to the researcher that the activities of NAMRA and PMS are viewed to be two distinct activities. This is based on the fact that the majority of respondents stated that there is no budget for PMS implementation. As stated by OPM (2014) supervisors should consider the PMS as a crucial component of their management and supervisory function, rather than as additional labour, and that the PMS is merely a vehicle for carrying out government policies through the implementation of government initiatives.

- Resistance to change as well as lack of training and understanding,

- Fear of the unknown among employees
- Poor leadership,
- Limited communication between subordinates and management, and
- Chain of command not being followed

It is comparable to the ideas expressed by Nelongo (2016) who believes that there are several key obstacles to PMS implementation, and that these obstacles are the core cause of employee job differentiation. Performance-related values are not aligned or consistent across organisations, and roles and responsibilities are not clearly defined. Institutional capacity and structures are lacking, as is clarity about results and agenda.

Programs are not adequately linked to results, and budgets are not adequately linked to programs. In relation to the difficulty of a lack of money, Aguinis' (2013) point of view is diametrically opposed to Maphorisa (2010). According to Aguinis (2013) the benefit of implementing a PMS is that the system increases performance and job satisfaction within the constraints of available resources, and these are the primary goals of PMS, which can outweigh the costs associated with the system, such as time, effort, and financial resources.

## **5.7 POSSIBLE SOLUTIONS TO THE MANAGERS OF NAMRA**

This study reveals findings that are similar to those found in Chapter 2 of Ferreira and Ottley's PMS framework (2009). Ferreira and Ottley assert that the entire process of project management is influenced by contextual factors and organisational culture, and that the organisational structure, strategies, and

plans are the most important factors in project management. Employees inside the NAMRA organisation strongly suggested the following in connection to contextual elements, as revealed by the recommendations of those who answered the survey questions:

- Review mission and vision, provision of training on PMS and specialist's consultation on implementing PMS,
- Review of NAMRA structure, alignment of performance agreement and annual plan to the strategic plan of the directorate, review of job descriptions, performance review and evaluation must happen, as well as,
- Human Resource involvement and the alignment adequate budget to activities

Also highly recommended by the employees were organisational culture factors such as consistency: equal distribution of work, effective communication (the PMS process should be explained to each staff member) and cohesion: (involving all employees in structuring the year plan and costing of annual activities in order to achieve a shared goal).

## **5.8. CONCLUSIONS**

In light of the findings of the study, the researcher concluded that there is an absence of common understanding of the performance management system (PMS) a lack of consistency in the implementation process of the PMS, a lack of employee cohesiveness, and a lack of alignment between the strategic plan,

annual plan, and performance agreements at NAMRA, and that all of these factors have an impact on employee job satisfaction, and that they are caused by employees not being fully involved in the performance management system (PMS).

In addition, employees at NAMRA believe that the implementation of PMS has been ineffective due to issues such as weak leadership and dedication on the part of management, among other things. Poor strategic planning discussions with reference to PMS implementation did not take place, quarterly reviews and evaluations did not take place, and there were insufficient financial resources, all of which were considered to be contributing reasons to the problem. Interestingly, these findings are comparable to those of Ehlers and Lazenby (2010) who discovered that PMS plans are not properly executed as a result of strategy implementation difficulties such as a lack of clarity in institutions' vision management commitment and resource constraints (budgets not adequately aligned to planned strategy).

In accordance with the NAMRA report, the study has demonstrated that staff at NAMRA are not opposing the introduction of PMS, as previously claimed. Study results demonstrate that staff are optimistic about the deployment of a performance management system, which lends credence to this claim. The study, on the other hand, reveals that poor implementation of PMS is not due to employee resistance, but rather to other perceived factors and challenges such as incorrect implementation of PMS, non-alignment of activities with job descriptions, lack of employee engagement, and a poor relationship between

managers and employees, to name a few. The findings of this study, according to the researcher, also indicate that employees are aware of the goals of the performance management system. Contrary to expectations, managers did not have a clear knowledge of these objectives. It is critical for managers who are assigned with the implementation of the PMS to have the necessary skills and understanding of the issues that surround the deployment of the system. It is necessary for the researcher to underline that in order to implement PMS, an innovative strategic approach is required to address the major problems that NAMRA has, including a lack of training, a lack of proper money, and a lack of trust between managers and staff.

Consequently, this study recommends solutions to NAMRA managers who wish to engage in change management and re-familiarize themselves with the objectives of PMS in accordance with the Namibian PMS policy that directs public institutions through training. According to the findings of this study, in order to successfully adopt PMS, managers must have innovative knowledge and employ advanced techniques on how to best fit and adapt the PMS to NAMRA's requirements.

Finally, despite the fact that this study cannot be generalized to other ministries, it was successful in addressing the research problem inside the NAMRA of the Ministry of Finance, despite its limitations. Moreover, the findings of this study can be used to enlighten and educate NAMRA (managers and employees) as well as its stakeholders about their employees' perceptions, identified difficulties, and overall conclusions. This study has also met its objectives, and

recommendations are made to alleviate some of the difficulties encountered during the installation of the PMS at NAMRA.

## **5.9. RECOMMENDATIONS**

Based on the findings, this study recommends the following:

### **5.9.1. Recommendation 1**

During the cascading down of the strategic and annual plans to all employees with the goal of ensuring that all employees understand the plan, it is recommended that managers comply with the African Charter on values and principles of public service administration, as recommended by the Namibia Public Service in terms of Article 1: (capacity building in terms of leadership training and the implementation of change management techniques); and Article 16: (access to information)

### **5.9.2. Recommendation 2**

To ensure that the Ministerial Implementation Team is comprised of skilled persons, it is advised that NAMRA picks such individuals. The PMS must be effectively coordinated and communicated in order to maintain consistency in terms of management and employees' comprehension of the PMS as well as its practical application. During the installation process, this will increase the sense of ownership and synergy surrounding the PMS.

### **5.9.3. Recommendation 3**

The research urges that the organisation establishment (OE) and organisational structure of the NAMRA be examined. This will resolve the issue of programmers and projects being centralized, and it will also make it possible to clearly define the reporting lines in terms of the supervisor to subordinate ratio. This would allow the NAMRA to enhance and measure its performance in the regions within a specified budget in order to have an impact on communities. The organisation should also decentralize and devolve its tasks to regional NAMRA centers.

### **5.9.4. Recommendation 4**

A review of PMS policy is advocated, as well as the introduction of an audit of performance in public institutions, in order to include a clause on sanctions that will be applied to ministries that underperform in terms of implementing PMS, resulting in PMS being treated seriously.

### **5.9.5. Recommendation 5**

In light of the findings of this study, which revealed that employees lacked trust in their managers during the implementation of PMS, it is recommended that managers follow the principal rule of transparency plus accountability equals trust in order to regain employees' trust and ensure that PMS is implemented in a consistent manner. It is imperative that managers shift away from bureaucratic administrative ways of management and toward more human relation

approaches that engage employees and place a greater emphasis on employee satisfaction. Individual and organisational performance will be enhanced as a result of this.

#### **5.10. SUGGESTIONS FOR FUTURE RESEARCH**

- The researcher recommends that additional research be conducted to determine the impact of the relationship between employees and managers, as well as its impact on the implementation of the PMS and employee performance. The researcher also recommends that empirical evidence be collected to determine whether the successful implementation of the PMS improves employee relations in the public sector.
- Further investigation should be carried out on the budgets of institutions as well as the implementation of the PMS system. This research should be carried out with the goal of identifying the relationship between the institution's budget and its influence on the implementation of the PMS (performance management system).

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## APPENDICES

### APPENDIX 1: LANGUAGE EDITING CERTIFICATE



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#### LANGUAGE & COPY-EDITING CERTIFICATE

26<sup>th</sup> March 2022

RE: LANGUAGE, COPYEDITING AND PROOFREADING OF EMILIA EMBULA'S THESIS FOR THE MASTER OF BUSINESS ADMINISTRATION DEGREE OF THE NAMIBIA BUSINESS SCHOOL OF THE UNIVERSITY OF NAMIBIA

This certificate serves to confirm that I copyedited and proofread EMILIA EMBULA'S Thesis for the MASTER OF BUSINESS ADMINISTRATION DEGREE entitled: INVESTIGATING THE IMPACT OF THE PERFORMANCE MANAGEMENT SYSTEM ON EMPLOYEE JOB SATISFACTION: A CASE STUDY OF THE NAMIBIA REVENUE AGENCY WINDHOEK

I declare that I professionally copyedited and proofread the thesis and removed mistakes and errors in spelling, grammar, and punctuation. In some cases, I improved sentence construction without changing the content provided by the student. I also removed some typographical errors from the thesis and formatted the thesis so that it complies with the University of Namibia's guidelines.

I am a trained language and copy editor and have edited many Postgraduate Diploma, Masters' Thesis, Dissertations and Doctoral Dissertations for students studying with universities in Namibia, Zimbabwe, Eswatini, South Africa and abroad. I have also copy-edited company documents for companies in the region and abroad.

Please feel free to contact me should the need arise.

Yours Sincerely,

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THE IMPACT OF PERFORMANCE MANAGEMENT SYSTEM ON EMPLOYEES JOB SATISFACTION: A CASE STUDY OF NAMIBIA REVENUE AGENCY WINDHOEK A THESIS SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS OF THE DEGREE OF MASTER IN PUBLIC ADMINISTRATION OF UNIVERSITY OF NAMIBIA BY

EMILIA EMBULA STUDENT NUMBER: 219042349 MARCH 2022 MAIN SUPERVISOR; DR. AUSTIN MUSUNDIRE

**ABSTRACT** Namibia Customs now then NAMRA has identified Performance Management System (PMS) as a vehicle to achieve national goals and objectives. However, the PMS implementation appears ungainly, with little to show. To this end, the Namibia Revenue Agency in Windhoek should evaluate the influence of performance management on employee satisfaction. This study's goal is to determine whether employees and managers comprehend the impact and goals of the PMS. It also explores and offers solutions to NAMRA's management and staff. This study employed a quantitative research design. To further understand the impact of PMS on employee job satisfaction at NAMRA, structured questionnaires with a Likert scale were employed to collect data. The survey sampled 150 workers of the Namibia Revenue Agency (NAMRA). It is made up of 250 personnel of Hosea Kutako NAMRA. 150 people were chosen using simple random sampling method. The data from the questionnaires was analyzed using tables, graphs, and charts, and summarized. This study reveals that the employees perceive that PMS can improve performance at NAMRA if properly communicated, and they also show a good understanding of PMS objectives. However, they feel that the implementation of PMS at NAMRA is not ineffectively communicated and this affects or lead to job dissatisfaction. In the Directorate of Sport has failed and is ineffective, because it is not adapted to the current available setting and environment of sport. Additionally, the lack of prioritization of planned activities makes financial resources, and the application of PMS at NAMRA and its implementation difficult as it puts strain on the limited resources. This finding is reflected by the main challenges of non-participation of employees in decision making processes. This thesis recommends that a manager-employee relationship should be created to improve employee-manager relationship and communication on clear alignment of implementing the strategic plan, annual plan and performance agreements. This should be done in order to create and sustain a performance-orientated culture, which will enhance employees' commitment and dedication towards the achievement of the NAMRA objectives and goals as aligned to the National Development Plan five (NDP 5).

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**DEDICATION** First of all I want to thank almighty god for his guidance and protection and the energy he gave me to keep me strong through my course of study. Secondly I want to dedicate this research to my family, and friends, who have been my inspiration and pillar of strength; I love you all so dearly and finally I want to thank and appreciate all those who financial contributed to my study, without your support I cannot manage to achieve anything. Thank you very much to you all!

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LIST OF ACRONYMS NAMRA Namibia Revenue Agency PM Performance Management PMS Performance Management  
System

## CHAPTER ONE

### INTRODUCTION

Introduction In general, performance management is vital in any organization, prompting many scholars to investigate the  
topic. Namibian researchers like Shafudah (2011) and Nelongo (2016) are cited in this paper. Shafudah (2011) evaluated the  
performance management process, whereas Nelongo (2016) examined the factors influencing the implementation of the  
Performance Management System. These studies did not seem to explore the impact of performance management  
systems on work satisfaction. This study at Namibia Revenue Agency in Windhoek, Namibia, will investigate the impact of  
performance management system on employee job satisfaction. Employees voiced discontent with the adoption of  
performance management system at NAMRA, and there appears to be opposition in the matter. The study will also  
examine the impact, employee attitudes, and whether employees and managers comprehend the performance

management system's impact and objectives. It also looks for ideas to help management deploy the system efficiently and effectively.

1.2. Background of the Study: Employees of the Namibia Revenue Agency (NAMRA) believe that there is a lack of transparency in the implementation of the performance management system (PMS), which has resulted in employee unhappiness with the implementation of the PMS. In the opinion of NAMRA personnel, the management has not communicated clearly about how the PMS will be used, who would have access to the information, how goals would be created and evaluated, or what would be done with the data. To acquire commitment, engagement, and buy-in from all users, according to the employees, there must be clear communication that fosters a sense of transparency during the installation of the project management system (PMS). As a result,

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the purpose of this research project is to determine the impact of a performance management system on employee

job satisfaction at the Namibia Revenue Agency (NRA). By definition, a performance management system (PMS) is a tool for tracking and evaluating the performance of employees in a consistent and measurable manner (Armstrong, 2015). Employees and all departments within the organization are able to contribute successfully to the achievement of the organization's strategic goals because of this system (Aguinis, 2010). According to DeCenzo and Robbins (2010), inadequate implementation of a project management system will fail to excite an organization's personnel, and as a result, their lack of job satisfaction will have a detrimental impact on their self-esteem and overall productivity levels. Each employee of the organization is encouraged to participate and commit to ensuring that NAMRA's strategic goals (ultimate outcomes) and strategic objectives (intermediate outcomes) are achieved. The NAMRA PMS policy outlines the inclusion, participation, and commitment of each and every employee of the organization in the implementation of PMS. Because of a lack of openness in the execution of PMS, it is in direct conflict with the policy, resulting in a research gap. In fact, a review of the literature reveals that the vast majority of previous studies have only examined the role of project management systems in terms of organizational performance (Elliot, 2016; Thursfield & Grayley, 2016), completely ignoring the role of project management systems in terms of employee work satisfaction. The impact of performance management on individual employees was explored in a research conducted by van der Kooy (2010). According to his findings, well-implemented performance management systems can help to increase the quality of workers' job while also enhancing the relationship between managers and their staff. As well, it aids in developing a better understanding of the organization's goals and job responsibilities. Utilizing a performance management system, which promotes and facilitates the development of a more dynamic workplace culture, can also boost psychological commitment among employees. However, the goal of this study is to investigate the missing link between the deployment of a project management system and employee work satisfaction. Because of the critical role that performance management systems play in an organization's success, it has been noticed that scholars and organizations alike continue to be interested in performance management systems. Many businesses invest significant sums of money in rewards and recognition programs with the intention of increasing employee loyalty and developing teamwork and goal-setting, and, as a result, increasing employee job satisfaction and increasing staff productivity (Denning, 2001). Positive attitudes in the workplace, such as job dissatisfaction with organizational procedures, processes, and systems, will block the attainment of organizational goals and are most likely to result in poor performance for the majority of employees with negative attitudes. When people comprehend and believe (expectancy) that their work (instrumentality) will result in desirable effects and that they will be positively rewarded (valence) as a result of their efforts, they are motivated to achieve their goals (Vroom, 1964). The same concept underpins an effective project management system that begins with a collaborative planning phase. Employers actively encourage their employees to create their own objectives and expectations, and they provide them with the resources and assistance they need to fulfill those objectives and expectations. In exchange for bigger prizes, it lays the framework for them to expect stronger performance in return for greater rewards. As a result, the theory provides an explanation for the effectiveness of PMS in terms of participative goal setting, implementation effort, and incentive strategy. Having dissatisfied or unhappy workers at work can result in high staff turnover, low productivity, and poor service delivery. All of these factors can have a detrimental impact on the organization's overall success. The opposite is true: employees who have positive attitudes toward their jobs, such as job satisfaction, can provide tremendous benefits to the organization by helping to create a positive working environment that aims to improve employees' competencies and knowledge to better prepare them to compete in today's competitive market, which will in turn improve their performance within the organization. Because of this,

the goal of this study is to investigate the impact of a performance management system on employee

job satisfaction in the workplace. In accordance with the Equity principle (Adams, 1963), employees want a fair work environment in which their efforts are recognized with the same outcomes as they perceive for their colleagues elsewhere in the organization. Employees' assessments of fairness and trust, according to Park et al. (2016), contribute to a good sense of self-worth and self-identity, which is a significant motivator for their workplace engagement.

1.3. Statement of the problem: Dissatisfaction with the manner in which the PMS is being implemented within Namibia Revenue Agency has been stated by employees, who attribute their dissatisfaction to a lack of openness in the organization's approach to PMS implementation. Individual employees at NAMRA are dissatisfied with the implementation of the PMS project, which is the research gap identified in this study. This study will help me, as a researcher, to bridge the gap that currently exists. While the management of the NAMRA organization has identified various weaknesses in their performance management system, they have also expressed concern about the risks that these deficiencies represent to both management and subordinates. Inability to integrate project management systems with strategic planning and human resource management systems, as well as organizational culture, structure, and all other major organizational systems and processes, is the most significant difficulty presented by project management system (PMS) implementation. They go on to assert that the performance management system is widely despised by all employees. This performance management research is being conducted in order to investigate the missing link between the impact of PMS implementation and employee work satisfaction in order to increase organizational performance and satisfy previously set strategic goals. Nonetheless, in order for the project management system to be successful and the organization's performance to improve, it must be integrated with human resource policies and activities such as learning and development, decision-making techniques, and performance-related compensation, among other things.

1.4. Objectives of the Study Main objective: To investigate the impact of Performance Management System on employees job satisfaction in Namibia Revenue Agency (NAMRA)

Sub-Objectives:

- Examining the different perception of employee's understanding of performance management system and employees job satisfaction
- To investigate the performance management systems currently implemented by Namibia Revenue Agency
- To identify the relationship between performance management system and employees job satisfaction in Namibia Revenue Agency (NAMRA).
- To recommend performance management innovative strategies from the findings aimed at solving encountered challenges by making use of the expectancy theory.

1.5. Research hypothesis: The hypothesis of this study is stated as shown below: H0: There is no significant relationship between PMS and job satisfaction of employees H1: There is a significant relationship between PMS and job satisfaction of employees

1.6. Significance of the study An investigation was carried out to determine the impact of the Namibia Revenue Agency's performance management system on employee job satisfaction in the Namibian capital of Windhoek. In order to better understand the influence of the Namibia Revenue Agency's performance management system on employee job satisfaction; this report will be distributed to managers and employees, as well as stakeholders. The findings of this study will contribute to the existing knowledge of the public sector and academics about the impact of performance management systems on employee job satisfaction. It will also identify challenges to the implementation of the PMS at NAMRA and give recommendations on how to improve the implementation of the PMS at the agency.

1.7. Limitations of the study Idealistically, the study would have been undertaken in all NAMRA centers throughout Namibia's public sector, however due to scheduling constraints, only the Hosea Kutako NAMRA center in Windhoek was able to participate. Due to the COVID 19 pandemic, which has become more prevalent in the Khomas region, data gathering may be hindered as a result of COVID-19 restrictions.

1.8. Delimitation of the study: The research was limited to the Hosea Kutako Airport NAMRA in the Khomas district of Windhoek, where Performance Management Systems have been in place for several years but have failed to provide the anticipated results due to employee perceptions of their effectiveness. Furthermore, the participants in this study were restricted to just those who were employed by the Namibia Revenue Agency (NAMRA). The conclusions of this study are also limited to the Namibia Revenue Agency (NAMRA) and cannot be extrapolated to other government departments.

1.9. Chapter Outline This thesis consists of 5 Chapters which are organized as follows: Chapter 1 is the introduction which provides

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the study, describes the context of the problem, the problem statement, and the objectives, significance of the study, limitations and the delimitations of the study.

Chapter 2 provides a guide of the study; it also discusses the theoretical framework and reviews existing literature of various authors on employees' perception of PMS implementation allied to this study. Chapter 3 is devoted to the research methodology used in developing this thesis. This Chapter focuses particularly on the research design, population of the study, sample, data gathering instruments and data analysis procedures from the quantitative perspectives. Chapter 4 presents and analyses the data extracted from the information gathered through questionnaires. It also presents the findings and discussions of the study in relation to the literature reviewed in chapter 2, and it is outlined in accordance with the research objectives of the study that are stated in Chapter 1. Chapter 5 presents conclusions and recommendations based on the findings in chapter 4.

1.10. Conclusion This chapter offered an overview of the study as well as its historical context. A description of the discovered problem as well as the prospective contribution that the researcher expects to make to the current knowledge on PMS implementation has also been included in this document. Furthermore, the chapter highlighted the study's limitations and delimitations, as well as a summary of the investigation, which helped to put the study's findings and conclusions into context overall. The following chapter will be devoted to a review of the literature on premenstrual syndrome (PMS).

## CHAPTER TWO

### LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1. Introduction The impact of project management systems on employee job satisfaction, as well as the concepts and aspects of project management system implementation, will be discussed in this chapter. The literature will provide insight into the current regulatory environment for PMS implementation in addition to addressing PMS objectives. The impact of project management systems on employee work satisfaction takes up the majority of the chapter. In order to acquire a better understanding of the study, many frameworks that contribute to the successful implementation of PMS are investigated.

2.2. Performance Management The purpose of this study is to examine the relationship between a performance management system and employee job satisfaction. The concept of performance management must, however, be grasped first in order to fully appreciate it. The definition of performance management given by Kalashe (2011) describes it as a goal-oriented activity that enables employees to improve their performance. According to Kalashe (2011), employee performance encompasses the employees' team mission, goals, and values, as well as established performance methods, sufficient resource allocation, coordination, individual understanding, skills, and communication. In the words of Nel et al. (2013), performance management entails putting in place systems and methods that translate strategic management goals into individual performance terms through human resource management. In this context, recruitment and selection functions contribute to an effort of strategically managing the institution by hiring the appropriate people and ensuring consistent appraisals of individuals, as well as planning and influencing their future performance. While Swanepoel (2008) dismisses Nel, et al (2013), claiming that performance appraisals are ineffective in improving performance because of their top-down approach, she emphasizes that performance appraisals are ineffective in improving performance because of their participation of all employees and is not solely the responsibility of the Human Resource Department, as Nel, et al (2013) do. According to Armstrong (2009), who agrees with Swanepoel (2008) that performance management is an integrated approach to performance that is based on the principle of managing by agreement rather than management by

command, in contrast to the traditional management method that emphasizes management by command. Finally, performance management can be defined as a process that involves employees and managers coming to an understanding and agreement on planned work activities, as well as setting expectations by aligning individual objectives with institutional goals, all of which is done with the goal of achieving both employee and organizational goals. This session dives into the opinions of numerous authors on the topic of the influence of project management systems on an organization.

2.3. The Concept of Performance Management System Understanding the distinction between performance management and the PMS is essential before digging deeper into the PMS concept. Unlike performance management, which has a much broader scope, performance management systems (PMS) are primarily concerned with the creation of clear job descriptions and staff performance plans that include important result areas and performance indicators, as well as the evaluation of those results. Because of the PMS, it is now feasible for supervisors and subordinates to have quarterly meetings about performance development. Quarterly reports are then used to evaluate employee performance in relation to the objectives set forth in performance plans. In order for the PMS to be effective, Gotore (2011) explains that the PMS must include an integrated, systematic process for improving the performance of institutional employees as well as the performance of the institution itself through planning, organizing, and leading (with authority and support), as well as visioning, influencing, and inspiring, as well as monitoring and evaluation (which allows for the remedial actions if needed). Therefore, internal factors such as organizational commitment, internal resource investment, performance-oriented culture, employee engagement and participation, appraisers' knowledge and skills development, clear definitions of goals and attitudes of employees are considered in Sole (2009)'s definition of performance management system (PMS). Clearly, the many perspectives on project management systems demonstrate that internal organizational challenges can have an impact on project management system adoption. The next sections examine the elements that influence employee views of the PMS, as well as the factors that influence its implementation.

2.4. The current PMS implemented by NAMRA For more than a decade, NAMRA has had a performance assessment system in place, with twice-yearly reviews of employee performance to evaluate first whether the performance expectation was being fulfilled, and second whether the worker being reviewed had performed well enough to get a pay raise. The system and its methods were very subjective, and judging whether or not the worker being examined deserved a wage raise came down to individual assessment. Because the assessment system lacked good communication between employees and management about how it works, as well as the support of any other evaluation methods, no rigorous measures to assure continuing performance improvements were in place. Staff unhappiness resulted, and employee performance suffered as a result. NAMRA has been using a new PMS for over eighteen months, which was first implemented for customer advisors and then for administrative and supervisory grades. Within the previous six months, a secondary PMS was implemented for the management population. Job autonomy, talent management, recruiting and selection, performance related pay (PRP), learning and development, and decision making are just a few of the HR policy and practice areas that are integrated within NAMRA PMS. The PMS has been merged with the bi-annual appraisal, however this is now under review and will most likely only be done once a year in the future for pay review purposes.

2.5. Factors that impact PMS implementation on employee's job satisfaction In the context of implementing a PMS, there are numerous elements that can influence employee work pleasure; nevertheless, for the sake of this study, the researcher will concentrate on what employees perceive as factors that influence PMS implementation and employee job satisfaction. Swanepoel and colleagues (2016) conducted a study in which they discovered that employees considered the PMS was ineffective. According to Sharma et al. (2016), the design of performance assessments is inconsequential; what matters is whether or not employees have good opinions of their performance appraisal. Following are some of the factors that may have an impact on employees' attitudes about the deployment of a project management system.

2.5.1. Employee's Attitudes In response to the benefits that they can earn, employees form attitudes toward other people and things in general that influence their work. They will enthusiastically support acts that are perceived to be more favorable, but those that are perceived to be more costly will be regarded negatively. According to Saravanja, soft skills, behavioral characteristics, and employee opinions on performance should all be included when evaluating employees (2011). Managers' and employees' behavioral characteristics, according to Waal (2002), are critical to the successful adoption and use of a project management system. According to the findings of the study, employee attitude is one of the most important and effective factors impacting their performance. As previously demonstrated, employee attitudes, viewpoints, and corporate culture all influence the adoption of a PMS.

2.5.2. Company Culture It has been suggested by William (2002) that improved organizational performance can be accomplished by aligning and integrating the vision, mission, values, and organizational cultures held by both people and

the organization as a whole. The authors of Ehlers and Lazenby (2010) define organizational culture as a set of important, sometimes unspoken assumptions, beliefs, behavioral standards, and values that all members of a company share. Organizational culture is defined as According to them, a performance-oriented culture characterized by transparency about performance goals, willingness to take risks, accountability, trust, and relationships between managers and employees leads to a common understanding of the PMS implementation inside a company. According to Odendaal and Roodt (2009), organizational culture refers to the shared meaning held by employees that distinguishes the company from other institutions. The conclusion that employee and manager participation is essential for building an organizational culture that supports PMS implementation may be drawn as a result of these findings.

2.5.3. Participation of Employees in PMS decisions Participation of employees in the establishment of a performance management system is essential. Employees, according to Narcisse and Harcourt, desire to be involved in the development of performance requirements for their jobs (2008). Coutler (2010) goes on to say that the implementation of a performance management system is not just the responsibility of a company's senior executives; employees at all levels should be involved in both the formulation and implementation of the company's strategy, according to Coutler. The examples provided above indicate how critical it is for employees to be aware of the required standards of behavior, and how this can be accomplished by encouraging employees to participate in and engage in PMS procedures and procedures in general.

2.5.4. Manager's competence on appraisal methods According to Armstrong, employees believe their managers are not skilled enough to explain their performance as well as the goal of evaluating their performance (2009). The role of the supervisor has an impact on the overall process of implementing the performance management system in the organization. Throughout the organization, supervisors meet with their subordinates on a regular basis to discuss the fundamental objectives of their component in the organizational hierarchy, as well as their subordinates' contributions to the achievement or failure of those objectives. According to Coulter (2010), who agrees with the findings of Armstrong (2009), "implementation of institutional strategy integrated in PMS is not only the responsibility of the institution's senior management, but staff at all levels should play a role in both planning and implementing the plan." Further, he asserts that both supervisors and employees are encouraged to participate in the entire process of implementing PMS in order to recognize their own deficiencies as well as their own strengths and potentials that can either benefit or harm the system. A successful performance management system is one in which supervisors understand the organization's strategic objectives as well as how their own job responsibilities and those of their subordinates contribute to the achievement of those objectives. Performance appraisers should receive training that equips them with the knowledge and skills to connect their own and their subordinates' activities with the stated institutional objectives and planned outcomes in order to effectively implement PMS.

2.5.5. Development of employees Generally speaking, employee development permits the systematic identification of existing and future training requirements for an organization and its employees. The utilization of qualified workers to plan and lead the implementation process, according to Nyambezi (2009), is essential for efficient PMS implementation. According to Seign (2010), job analysis and performance assessments are used to identify staff development requirements, which are then met through the use of mechanisms such as performance appraisals, feedback, and performance coaching to ensure PMS implementation. Consequently, it is reasonable to conclude that employee training should be provided in order to manage, motivate and evaluate employee performance, as well as to ensure that employees' skills are appropriately placed within the organizational structure in order to maximize their ability to meet job requirements. In this way, the needs of both the personnel and the institution are satisfied.

2.5.6. Structure of the organization In their definition of organizational structure, Odendaal and Roodt (2009) state that it is "the formal grouping of work tasks into coordinated groups." According to Ehlers and Lazenby (2010), organizational structure is a framework within which the strategic process of implementing PMS must take place in order for the organization's objectives to be met. Following that, the authors state that if the organizational structure is unclear, employees' tasks are likely to be confused as well, resulting in poor performance as a result of the deployment of the PMS (Project Management System). Nelongo (2016) also points out that the public service context includes elements of the public service structure design, which includes sections, units, and oversight bodies established at both the national and organizational levels to ensure effective implementation of the PMS process, as well as elements of public service structure design (Nelongo, 2016). Instead of arguing that institutional bureaucratic difficulties inhibit PMS implementation, Zeffane (1994) claims that addressing these obstacles can promote PMS implementation. Overall, the information shown above indicates that the organizational structure should be reevaluated in light of the objectives and activities outlined in the organization's strategic plan, as well as the amount of money available.

2.5.7. Managers Commitment and their leadership skills Organizing commitment, according to Yeh (2007), is based on employees' belief in and acceptance of the organization's goals, as well as individual efforts toward achieving those goals. Saravanja (2011) underlines the necessity of active leadership, managerial commitment, and assistance in the deployment of project management systems (PMSs). Because the type of leadership an organization has may have a significant impact on the success or failure of the business. On the other hand, Kreklow (2006) argues that effective PMS deployment is a process that is primarily aided by the dedication of management to the process. Accordingly, it is obvious that managers' desire to commit time and attention to the implementation of a project management system (PMS) can have an impact on how effectively a project management system is implemented.

2.6. Perception of employees PMS implementation Various scholars in the field of organizational justice believe that an employee's level in the organization has an impact on their perceptions of fairness; employees at higher levels in an organization have higher perceptions of fairness. This is due to the fact that most PMS methods favor those at higher levels within the organization over those at lower levels. Monis and Sreedhara (2010) found that nearly 70% of respondents were happy with the way their performance reviews were conducted. Although the study did not look into the relationship between perceived fairness of performance appraisals and employee performance, it is possible that such a positive perception motivates employees to work toward the organization's objectives. Ahmed, et al. (2011) investigated the relationship between perceived fairness of performance appraisals and employee behavior, as well as the commitment of institutions, in their study. Employees in the banking industry were found to be neutral when it came to perceived fairness in performance appraisals and institution commitment, according to the findings. The institutions' commitment is derived from job satisfaction, which has a chain effect that influences the benefit system through improved performance. In other words, the research implicitly suggests a positive and significant relationship between employee perceptions of performance appraisal and worker performance, similar to Monis and Sreedhara's (2010) findings. Employee perceptions of a performance appraisal system were investigated by Boachie-Mensah and Seidu (2012), who discovered that employees perceive the system to be subjective and influenced by some errors. The findings of Fakharyan, et al. (2012), who conducted a study on employees' perceptions about the effectiveness of performance appraisals in a Pakistani organization, may provide additional evidence supporting the positive relationship between work performance and perceived fairness in performance appraisals. According to the findings of the study, the sampled employees were satisfied with their workplace's performance appraisals, indicating that work performance and organizational commitment were both high. Bekele, et al. (2014) also looked at how employees felt about performance reviews and how that affected their work performance. The findings of the study, like those of Ahmed et al. (2011) and Monis & Sreedhara (2010), show that the average employee has a negative perception of performance appraisal. Finally, the various surveys show that when employees are satisfied with how a performance appraisal is conducted, work performance improves.

2.7. Relationship between PMS and Job satisfaction However, Job satisfaction generally reflects how an employee feels about his or her job. It includes how an employee feels about the conditions within which he works and thus influences his attitudes towards his work. It is also concerned with rewards as employees' feelings towards their organization may be influenced by rewards (Kim, s2005). Schwepker (2001) defines job satisfaction is as the pleasurable emotional state resulting from the appraisal of one's job as achieving or facilitating one's job values. Job dissatisfaction, on the other hand, is there undesirable emotional state an employee encounters if he realizes that his job prevents him from attaining his values. Satisfaction is categorized as intrinsic, extrinsic or total. According to Wegge et al. (2007), job satisfaction helps organizations in identifying work behaviors including organizational citizenship and absenteeism. In like manner, (Saari, 2004) asserts that organizations can identify or track employee turnover with job satisfaction. It is also indicative of job performance (Chen, 2006). As a result, an organization's efforts in increasing its employees' job satisfaction can mitigate undesirable work attitudes like absenteeism (Cohen et al., 2007). The implementation of PMS can be influenced by many factors, but in relation to this study, the researcher will focus on what the employee's attitude as aspects that impact the implementation of PMS. Related literature includes a study conducted by Swanepoel, et al., (2016), which indicates that employees perceived the PMS as being ineffective. However, Sharma, et al., (2016) state that the performance appraisals design does not matter, but what matters the most is the employees' positive opinions about the appraisal. According to Swanepoel, et al, (2016) as related evidence in which the workers noticed or observed PMS as an ineffective strategy. Also, Sharma, et al, (2016) pointed that performance appraisals method does not have any impact, but what have an impact most is the staff's positive opinion pertaining the appraisal.

2.8. Empirical evidence on the implementation of PMS PMS was evaluated by Dewettinck and van Dijk (2013) for the clarity of its targets and expectations, as well as the degree to which they were tied to the participants' personal performance, growth, and career advancement goals. They discovered strong links between PMS and goal-setting,

control, and expectation theories, among other things, during their analysis. The PMS was calculated by evaluating "worker job engagement," which encompasses elements such as employee self-esteem and comfort with their positions, as well as, most crucially, employees' recognition that their labor is valued and contributes positively to the firm's overall performance. Fairness impression was included as a mediator in the study, but not as a component of an effective performance management system. Teeroovengadum et al. (2019) look at PMS from three different angles to better comprehend it: strategic, developmental, and administrative. According to the conclusions of a second study by Lappalainen et al. (2019), PMS has two primary functions: judgemental and developmental. The first is evaluative and helps with personnel decisions, while the second is developmental and relates to an individual's potential for high performance (McAfee & Champagne, 1993), which leads to improved organizational outcomes (Kagaari et al., 2010). According to the study, it is possible to govern employee performance by effectively regulating its determinants; hence this topic should be investigated from this perspective (Kang & Choi, 2019). An effective project management system, according to Taylor and Pierce (1999), has a considerable impact on staff performance, particularly when it focuses on goal setting and assessment criteria. Standardization of performance objectives, increased performance feedback, development of more accurate/relevant performance measures (Harper & Tricia, 2005), the opportunity for remedial skills development, and individual career development programs are all examples of performance management systems (PMS). All of these features of PMS help to boost performance (Nankervis & Compton, 2006).

2.9. Performance Management System Frameworks The researcher for this study was of the opinion that comprehending the many frameworks that guide the design and execution of the PMS could necessitate investigations on the implementation of the PMS. As a result, the researcher concentrates on the Balanced Score Card (BSC) structure. This framework can be utilized in the implementation of strategies that are related to PMS. Aspects of BSC are divided into three categories. The first is the employee viewpoint, which focuses on the essential internal activities, such as communication, that drive the organization toward implementing PMS. The second is the customer perspective, which focuses on the customer's perspective. The second perspective is the customer perspective, which evaluates the performance of an organization through the eyes of a client. Last but not least, there is the business perspective, which is concerned with the results of strategy and the business processes required for organizational effectiveness and efficiency, which in turn helps to improve the overall performance of the organization. In a nutshell, the requirements for successful strategy implementation, as established and discussed above, are utilized to determine the strategy constraints and the rationale for selecting a given strategy for implementation. PMS is effectively implemented when tactics are successfully implemented, and this is true in the same way for PMS. The BSC model also implies that managers should be proactive and deliberately focus on variables that promote long-term success rather than solely concentrating on short-term results.

2.10. Challenges of implementing the PMS implementation The researcher believes that it is appropriate to discuss challenges associated with the implementation of the performance management system in this study because the purpose of this study is to identify perceived constraints affecting the implementation process and to make recommendations that can be used to inform the implementation process in the Namibian context. Any implementation method or system is bound to encounter roadblocks, especially when contradictory viewpoints are held by different individuals in the same organization. Exactly this is the situation that the researcher is interested in learning about from employees (both upper and lower level) on the deployment of a performance management system in the current study. In addition, according to Gotore (2011), putting in place a performance management system is difficult since a system may appear to be effective on paper but be difficult to put into action in practice when implemented. In his opinion, PMS implementation is difficult because decision makers are preoccupied with what they want the system to do while crucial performance areas are neglected, resulting in a system that is out of sync with institutional goals. As a result, Nelongo (2016) analyzes the difficulties related with the implementation of a PMS. His initial claim is that the lengthy implementation phase produces irritation since he expects to see immediate benefits. Because the variables that are related with performance are not aligned and consistent, the problem is aggravated further. It is believed that a lack of clearly defined jobs and responsibilities, institutional capabilities and structures, as well as a lack of clarity about the organization's outcomes and institutional goals, are all contributing factors to this situation (2016). Nelongo (2016) asserts that, in order to successfully apply PMS, it is necessary to create an environment of mutual trust and respect between managers and supervisors and their employees at all levels on one side, and their employees at all levels on the other. It is also stated that the procedure is carried out in a fair and objective manner that is transparent and honest with the participants. Even if change management is a difficult task in and of itself, it is vital in order to manage performance that one be aware of changes in the environment and is able to adapt to these changes through the use of change management techniques and procedures. Because communication is so vital in the implementation of any performance management system, it can be a difficult task to complete successfully on the first attempt. In the future, businesses,

according to the researcher, may run across difficulties in their operations. Challenges, on the other hand, should be met straight on and transformed into learning opportunities when they show themselves to the team.

2.11. Literature Gaps The use of the Balanced Score Card (BSC) as a conceptual framework in the implementation of the PMS is based on what the organization ultimately intends to achieve. This means that a BSC model of one institution cannot be copied and applied to another institution, or the same model cannot be applied across the board to all institutions, because it is a process or tool that should be tailor-made for specific outcomes hence this becomes our literature gap in terms of the framework used in this study. Performance management is commonly confused with performance appraisal. But there are important distinctions. In a performance management system, supervisors formalize their evaluations of employees annually. It emphasizes the support function of managers as coaches rather than judges and focuses on the future (Nel et al. 2011). PMS has been criticized as a top-down, bureaucratic system owned by HR rather than line managers, which is the focus of this study. Many think it's just a way to control people. A performance management system that focused on what went wrong rather than on future development needs seemed backward-looking. Performance management systems and appraisal programs also existed separately. They have little or no connection to commercial needs. Line managers usually dismiss performance management systems as time consuming and unimportant. Employees have hated managers who lack skills, are biased, and merely go through the motions when conducting appraisals. Unfortunately, annual performance reviews have become a sham (Swanepoel, Erasmus, & Schenk, 2008, pp.369-370).

2.12. Conclusion The understanding of this chapter emanates from the guiding concepts of PM and PMS. The factors that can influence employees' perceptions, and reviewed challenges in the process of implementing the PMS have also been discussed. The main focus of this chapter is more on the implementation process of the PMS, and the relevant theoretical frameworks. The literature reviews that exist on PMS Policy and frameworks tend to focus on the administration arm of the government, who are the heads of administration in each office, ministry and agency in the Namibian public service.

## CHAPTER THREE

### RESEARCH METHODOLOGY AND DESIGN

3.1. Introduction It is presented in this chapter how the technique employed in this study was used to gain insight into the research problem and to achieve the study's research objectives. This chapter discusses the various components of research, including the research design, the population, the sample, the research instruments, the technique, the data analysis, and the ethical considerations.

3.2. Research Philosophy: Interpretivism According to interpretivism, it is necessary for the researcher to comprehend the disparity between humans in their role as social actors in order to conduct effective study (Saunders et al., 2009). The philosophy of this research will be interpretivism, and its foundation will be the belief that research into the social world necessitates a different logic of research techniques than research into the natural world. Based on the fact that the researcher strives to understand the distinctions that exist between humans and the world from their point of view, the interpretivism philosophy has been embraced by the researcher. Explained in more detail by Saunders et al. (2007), interpretivism is used for research involving people rather than objects and is particularly well suited for business and management research, particularly in fields such as organizational behavior (including marketing) and human resource management. At the Namibia Revenue Agency in Windhoek, Namibia, the intended purpose of this study is to determine the impact of a performance management system on employee job satisfaction. Because the researcher is employing quantitative methods, the interpretivism philosophy is the most appropriate for a quantitative research study.

3.3. Research Approach; deductive and inductive According to Saunders et al. (2007), research projects will always involve the use of theory. This theory is not necessary in the design of the research, but is usually present in the results and conclusions. In the notion of Saunders et al. (2007), the design of the research depends on the extent to which the theory is clear at the beginning of the research. There are two different approaches: inductive and deductive. In this research a deductive approach was used, the deductive approach is an approach where a theory is developed and a research strategy is designed to test the hypothesis. The deductive approach enables the use of large quantitative data to test the hypothesis and is therefore used in this research (Saunders et al., 2009). The result of this process tells the reader something about the theory that was studied (Bryman, 2008). To test the research hypothesis, quantitative data are collected and data analysis are done of the data collected through the survey method using a questionnaire and structured interviews. Via the deductive approach more specific answers can be found to answer the research question.

3.4. Research design Du Plooy (1996:67) defines a research design as a plan for data collection and analysis that are undertaken to evaluate a particular theoretical perspective. With the theoretical perspective, explained above, research

design guides the researcher in planning and implementing the study in a way that is most likely to achieve the intended goal. The intended goal in this study is to investigate the impact of performance management system on employee's job satisfaction at Namibia Revenue Agency in Windhoek Namibia. This study was conducted by using quantitative research method making use of descriptive survey design and co-relational design in order to determine prevalence and relationships among variables and to forecast events from current data and knowledge. The study also used the positivist research paradigm as the research philosophy as the research used a quantitative research method as the researcher seek to unearth the impact of performance management system on employee's job satisfaction hence it is best to adopt the positivist. The quantitative method includes descriptive survey research, which was oriented towards statistical and quantifiable analysis of the data that had been collected. The researcher used questionnaires that consisted of structured, semi structured questions, and Linkert scales were used to collect information from the Namibia Revenue Agency (NAMRA) employees in Windhoek. Questionnaires were used in order to gather standardized empirical data that is objective. The quantitative method technique, which was applied to this study, assisted the researcher to collect relevant information in order to understand and determine all issues regarding the impact of performance management system on employee's job satisfaction at Namibia Revenue Agency in Windhoek Namibia.

3.5. Research Strategy; Case study Research strategies, according to Saunders and colleagues (2007a), are chosen in accordance with the study's topic and aims, the range of available knowledge, the time period and available resources, as well as the philosophical substantiation of the researcher. The case study method, as defined by Robson (2007), is the research strategy that is most appropriate for this investigation. The case study method is defined as follows: 'a strategy for conducting research that involves an empirical investigation of a particular contemporary phenomenon within its real-life context using multiple sources of evidence'. There are a variety of justifications for employing this strategy. First and foremost, the opportunity to get a comprehensive awareness of the research context and the methods involved (Morris and Wood, 1991). Second, the case study approach is a typical strategy in business and management studies research, and it is used to answer the questions "why," "what," and "how." It is used to answer the questions "why," "what," and "how." Furthermore, a variety of data collection techniques, some of which can be utilized in conjunction, can be employed (s).

3.6. Research Methods Frequently, the phrases "qualitative" and "quantitative" are employed in order to distinguish between different data gathering approaches and different data processing procedures (Saunders et al., 2007). According to Brymand and Bell (2007), qualitative research is a research approach in which the majority of the data is collected and analyzed through the use of words rather than quantitative methods. On the other hand, quantitative research involves the collection of numerical data, which allows for the development of a numerical picture of the linkages between theory and research. In this study, a quantitative research method was employed, which included the use of quantitative data collection methodologies as well as statistical analysis procedures. The quantitative data for this study was gathered by a questionnaire, and the results were quantitatively analyzed.

### 3.7. Research techniques

3.7.1 Population: Hosea Kutako NAMRA employees, mostly the operational staff, will represent the majority of the study's participants (240 in all), according to the researchers (Best & Khan, 2012).

3.7.2 Target Population In the words of Best and Khan (2012), the study's population is comprised of a group of elements that are of interest to the researcher and are currently being investigated by the researcher. It is the total group of persons who are the subject of the research and about whom specific information is requested that is referred to as the research population (Bless & Higson-Smith, 2015). Further, according to Bless and Higson-Smith (2015), the subset of the entire population that is being researched and whose features will be generalized to the entire population is referred to as a sample of the entire population. The population of this study is made up mostly of all employees of Hosea Kutako NAMRA, with the majority of them being operational staff, and this forms the employees in this study. It is a group of elements that have particular qualities that are relevant to the study that is referred to as the target population. Consequently, for the purposes of this study, the target population consists of Hosea Kutako NAMRA employees, primarily the operational staff, who total 240 in number and represent the majority of the target population.

3.7.3 Sample: A sample size of 150 people will be considered out of a total population of 240 people, and this will be chosen using simple random sampling to identify the individuals who will participate. "A subset of the total elements" under inquiry by the researcher, according to Best and Khan (2012), is what they mean by a sample. This means that the researcher selects one-sixth of the entire population as a sample in order to obtain a diverse range of viewpoints from the sample population. The study's sample was drawn from the Hosea Kutako NAMRA, which included approximately 150 participants. A simple random probability sampling technique was utilized in this study on the impact of performance management systems on employee job satisfaction because each element in the population has an equal chance of

being selected and because it was representative of the population of the study. As defined by the American Psychological Association, sampling is the act of selecting a small group of respondents from a larger defined target population, with the assumption that what is learned about the small group will allow researchers to draw conclusions about the broader group (Hair et al. 2013). The basic random sample method was used in this investigation, which was conducted in a laboratory setting. Simple random sampling, also known as probability random sampling, was used to choose NAMRA staff from a sample of Customs Centers in Windhoek, Namibia, according to a probability distribution. In the perspective of Brynard and Hanekom (2014) and Leedy (2015), randomization is defined as picking a sample from the entire population in such a way that the characteristics of each unit in a random sample are as close as possible to the characteristics of the entire population. Using simple random sampling, according to Welman et al. (2008), each person of the population has the same chance of being included in the sample, and each sample of a specific size has the same chance of being picked. Slovene's Sampling Formula was used to calculate the sample size Sample Size Using 95% Interval Formula:  $n = N / (1 + N(e^2))$  Where:  $N =$  Population 240  $n =$  Sample Size  $e = (1 - 0.95)^2 (0.05^2)$  margin of error Confidence level 95% Margin of error 5% Therefore  $n = 240 / (1 + 240(e^2))$  Sample Size ( $n$ ) = 150

3.74 Research Instruments Research instruments are equipment that researchers use to collect data for research projects. They are also known as research instruments (Creswell, 2008). This research relied primarily on questionnaires because it is a quantitative research method that was employed to achieve the desired results. As described by Saunders et al. (2009:395), there are two types of questionnaire administration, namely self-administered questionnaires and questionnaires administered by interviewers. A structured questionnaire was used in this study, and respondents were expected to read the questions and choose their preferred answer before recording it in the absence of the researcher. This is a data collection strategy in which respondents are expected to read the questions and choose their preferred answer before recording it in the absence of the researcher (Hair et al., 2003:265). During the structured interviews with NAMRA personnel, a structured questionnaire was devised to extract information from the participants. Closed-ended questions were included in the questionnaire, as well as open-ended questions. Closed-ended questions were used to gather information about the respondents' perceptions of the impact of a performance management system on their level of job satisfaction at their respective companies. According to Dillon, Madden, and Firtle (1990), the researcher verified that the questionnaire was designed and laid out in accordance with the following questionnaire design and layout principles: • Clarity and precision; • No overlap in choice of answers; • Use of familiar and natural language; • No bias shown in words and phrases; • Avoidance of double-barreled questions; • Explicit statement of alternatives; and • Meeting of the validity and reliability criteria by the questions. The questionnaires were distributed through personal hand delivery to the selected NAMRA employees. In certain instances, on-site meetings were conducted for those interviewees who needed more clarity on the questions. The entire NAMRA employee completed the questionnaire. Thus, the research is a fair reflection of the perceptions of the respondents. The questions were constructed in English and the questions were short for easy understanding. A five-point Likert scale was used, which is a widely used means for measuring attitudes. Respondents indicated their own perceptions by stating how strongly they agree or disagree with statements. A covering letter explaining the purpose of the research accompanied the questionnaire. The data collected was subject to be measured by nominal scales to describe differences, ordinal scales to rank items and interval scales to describe phenomena using numbers.

3.75 Data Analysis When it comes to data analysis, it is the process of converting raw data into useful information that will be of the greatest benefit to the organization – in this case, NAMRA – as a whole (Brassington & Pettit, 2013). This knowledge, in its raw form, can be tremendously beneficial, but it can also be overwhelming. Trends or conflicts may emerge throughout the process of organizing the data, and these must be emphasized for readers to notice and for the researcher to investigate further. The researcher was aided by a statistician with extensive experience in quantitative research, who provided guidance on the results of the applicable data collection instrument or characteristics of the questionnaire, as well as appropriate data analyses obtained after the survey was completed, to the researcher. The data was prepared and entered into Microsoft Excel spreadsheets for computer analysis, and a thorough quality control process guaranteed that the results were based on precisely collected data. In other words, the information gathered was thoroughly reviewed and organized in a way that could be easily computerized. The information was then converted into numerical values that could be used for computer classification and statistical analysis by the researcher. After importing the Excel document into STATISTICA, the data was coded in preparation for data analysis. The information is then organized into groups or classes based on qualities that are shared by the groupings or classes. Finally, the researcher summarized the raw data, which was then displayed in compact forms using Excel for simple interpretation by the audience. Descriptive statistics, according to Welman et al. (2008), are concerned with the description or summary of the data gathered for a set of individual units of study. In order to convey the findings, a variety of descriptive statistics were

used. To allow data to be seen from a variety of viewpoints, simple graphs, bar charts, tables, and percentages were employed, allowing anomalies to be recognized and explored.

3.8. Ethical Consideration The ethical features of this study were closely adhered to as a means of maintaining and adhering to the ethical standards and concerns that should be considered when conducting a research study. Before delivering the questionnaires or conducting interviews with the participants, written informed consent was obtained from each of the participants. It was required of the participants that they provide information voluntarily and without fear. The participants were also asked not to identify themselves by their real names in order to maintain the anonymity and confidentiality of the information they provided to the field worker. No information gleaned from the investigation would be made accessible to any interested institutions or third parties without first taking into account the ethical implications of the material. In addition, the assurance was included in the surveys as a tool for gathering information. A permission form was required to be completed and signed by all of the participants who took part in the study. Permission to conduct the study was received by the Namibia School of Business (NBS) Ethic Research Committee in order to ensure that the rights of the participants were maintained during the research process.

3.9. Conclusion This chapter provided an overview of the research design that was used to guide this investigation. This chapter covered topics such as the population, sample size, research instruments, data collection procedures, data analysis, and ethical considerations. The findings of the study, as well as their analysis and interpretation, are presented in the following chapter (chapter 4).

## CHAPTER FOUR

### DATA PRESENTATION AND ANALYSIS

4.1. Introduction It is the purpose of this chapter to give an analysis and interpretation of data gathered through questionnaires from Namibia Revenue Agency (NAMRA) staff. In addition to tables, cross tabulations, graphs, and pie charts, the information gathered through questionnaires is presented in descriptive narrations and descriptive narrations. All of this is done in order to address the research objectives that were mentioned in chapter one. This Chapter offers information gathered from employees through the use of questionnaires.

#### 4.2 Characteristics of study participants or participant demographics

4.1.1. Response Rate Table 1: Response rate (n=150) Sample Frequency Percentage (%) Top Managers 16 10.7% Middle managers 20 13.33% Operational managers 27 18% Operational staff 55 36.7% General hand staff 10 6.70% Total 150 85.4%

The Namibia Revenue Agency received 150 responses from a sample of 150 questionnaires issued to randomly selected personnel (top, middle, and operational managers, as well as staff) during the course of the study (NAMRA). In addition, these questionnaires were delivered individually to NAMRA personnel who offered their time to complete them. Overall, the 150 responses represent a response rate of (128) 85.4 percent based on the sample size. The researchers' efforts in securing questionnaire distribution and collection, as well as the collection of surveys soon after they had been satisfactorily completed by the respondents, were credited with the reported response rate. Furthermore, an 85.4 percent response rate is an excellent response rate for obtaining the opinions of NAMRA employees on the PMS implementation at the company.

4.2. Structured Questionnaires Findings This section contains the findings of the study, which were gathered by the researcher in accordance with the objectives of the study. A total of 150 questionnaires were provided to NAMRA personnel (ranging from senior management to ordinary staff members), and a total of 128 questionnaires were returned by respondents, indicating a high response rate.

4.2.1. Demographic information of the respondents The demographic information provided by the respondents is shown in this section. In this study, it is important for the researcher to include demographic information about the participants because it reveals their gender, age, position held within the NAMRA organization, and years of experience, which provides insight and a clear understanding of the information gathered during the study.

##### 4.2.1.1 Respondent's sex

Sex of Respondents MALE FEMALE 0.6 0.4

For the Namibia Revenue Agency personnel who took part in this study, the pie chart depicts the data obtained on a nominal scale, with only two categories of sex (male and female) as depicted in the picture above. Only 128 employees took part in the questionnaire survey, out of a total of 150 employees, with 60 percent being men and 40 percent being

women. As a result, the findings imply that males are more likely than females to respond. These results imply that the researcher overlooked or failed to address the issue of gender identity, which means that there is no balance between males and females' perspectives, attitudes, or points of view.

4.2.1.2 Respondents by Age and Position Table 2: A cross tabulation of Number of respondents by age and employee position in the institution structure. Position Top Managers Middle managers Operational Managers Operational staff General staff Age F V % F V % F V % F V % F V % T. F T. V 20 - 29 0 0 1 0.7 6 4 30 20 2 1.3 39 26 30 - 39 2 1.3 3 2 9 6 24 16 8 5.3 46 30.6 40 - 49 6 4 5 3.3 10 6.7 8 5.3 0 0 29 19.3 50 > 12 8 16 10.7 5 3.3 3 2 0 0 36 24 Total 20 13.3 25 16.7 30 20 65 43.3 10 10 150 99.9

The frequency and percentages of responders by position in the age categories listed in the table above are shown in the table above. A total of 30.6 percent of respondents are between the ages of 30 and 39 years old, with top managers accounting for 1.3 percent of the total, middle managers accounting for 2% of the total, operational managers accounting for 6% the total, operational staff accounting for 16 percent of the total, and general staff accounting for 5.3 percent. Twenty-first-century workers represent a total of 26 percent of those who responded, with no top managers, only 0.7 percent middle managers, only 4 percent operational managers, only 20 percent operational staff, and 1.3 percent general staff making up the rest of the group. It is the third age group, which together accounted for 24 percent of the whole sample, with 8 percent being top managers, 10.7 percent middle managers, 3.3 percent operational managers, 2 percent operational staff, and 0 percent general staff making up the complete sample. Finally, the 40 – 49 age group accounts for 19.3 percent of the workforce, with 4 percent of top managers, 3.3 percent middle managers, 6.7 percent operational managers, 5.3 percent operational staff, and 0 percent general staff making up the workforce. This could imply that the respondents to this survey are primarily comprised of operational staff in the age range of 30 to 39 years old. These data demonstrate that when it comes to the efficiency of a performance management system, there is no significant difference between the sexes or between the ages of the participants.

4.2.1.3 Employees Position and Years of Employment Table3: A cross tabulation of Employees position in the institutional structure and years of employment.

Position Less than 1 year Two (2) years Four - five years More than 6 years F V % F V % F V % F V % T. F T. V T. Managers 0 0 0 0 10 6.7 10 6.7 20 33.4 M. Managers 1 0.7 6 4 9 6 9 6 25 16.7 O. Managers 3 2 1 0.7 3 2 23 15.3 30 20 O. Staff 9 6 13 8.7 6 4 37 24.7 65 43.4 G. Staff 2 1.3 2 1.3 5 3.3 1 0.7 10 6.6 Total 15 10 22 15.1 33 22 80 53.4 150 100

The disparities in employees' positions and years of service in the Namibia Revenue Agency organization are depicted in the table above. Based on the results of the 150 questionnaires that were distributed, it was discovered that 53.4 percent of the respondents, which included 6.7 percent of top managers, 6 percent of middle managers, 15.3 percent of operational managers, 24.7 percent of operational staff, and 0.7 percent of general staff, had been with the company for more than 6 years. While 22 percent of the respondents, which includes 6.7 percent of top managers, 6 percent of middle managers, 2 percent of operational managers, 4 percent of operational personnel, and 3.3 percent of general staff, have worked for the company for four years or more. However, 15.1 percent of the respondents, which includes 0 percent of top managers, 4 percent of middle managers, 0.7 percent of operational managers, 8.7 percent of operational staff, and 1.3 percent of general staff, have been with the company for four years or more. 0 percent of the respondents are top managers, 4 percent of middle managers, 0.7 percent of operational managers, 8.7 percent of operational staff, and 1.3 percent of general staff. Finally, 10 percent of the respondents, which includes 0 percent of top managers, 0.7 percent of middle managers, 2 percent of operational managers, 6 percent of operational staff, and 1.3 percent of general personnel, have been with the company for more than four years. The data reveals that the respondents had a somewhat mature level of experience, as the majority of NAMRA personnel have worked for the organization for more than 25 years.

4.2.1. Perceptions of employees towards the impact of PMS on employee's job satisfaction This section as reflected in the questionnaire focuses on employees' perceptions regarding the impact of performance management system on employee's job satisfaction, which is presented below.

EMPLOYEE AWARENESS & COMMUNICATION ON PMS IMPLEMENTATION Awareness Yes No 0.6129999999999999  
0.38700000000000001 Communication Yes No 0.78700000000000003 0.2129999999999999

The bar graph above depicts employees' understanding of the impact of implementing a performance management system on their job satisfaction, as well as whether the PMS has been disclosed internally, with 61.3 percent of employees aware of the PMS and 38.70 percent unaware of the PMS. In addition, 78.70 percent of respondents stated that the PMS had been communicated internally, while 21.30 percent stated that it had not been communicated internally, indicating a split. It is obvious from the above that the PMS has been conveyed internally and that the respondents are aware of the

PMS; nonetheless, the point that has caused the employees of NAMRA to be unsatisfied is the manner in which it is being implemented.

#### 4.2.2. Ways of internal communication on PMS

Ways of internal communication on PMS implementation Through Supervisor Notice board Through workmates Printed documents No communication at all 0.4869999999999999 0.16 0.107 0.2 4.7E-2

The bar chart shown in the preceding figure depicts the various replies received by the NAMRA organization with regards to the various methods utilized to internally convey PMS to employees by the organization. Results suggest that 48.70 percent of respondents believe that information on the PMS is internally disseminated by being directly discussed by a manager, as seen by the chart below. Internal communication about PMS was conducted through printed documents, according to 20 percent of respondents, and 16 percent through a notice board with pertinent PMS information that was distributed. In addition, 10.70 percent of respondents indicated that communication about PMS was conducted through other coworkers, and 4.70 percent stated or indicated that there was no communication about PMS implementation at all, according to the results of the survey. It is clear from the chart above that the majority of internal communication about PMS was done by having the respondents' supervisors directly explain it to them.

4.3. Aspects that Influence Employee's job satisfaction Using the 5-point Likert Scale, which is ordinal and permits comparison of gathered data, the respondents were asked to score their perception with regard to the mentioned features of the influence of PMS on job satisfaction. The replies were ranked in the following order: 1= Fully Agree; 2= Agree; 3= I do not know; 4= Disagree; 5=Strongly Disagree.

Table: Employees perceptions on aspects of implementation of PMS Statement 1(Frequency) (valid %) 2(Frequency) (valid %) 3(Frequency) (valid %) 4(Frequency) (valid %) 5(Frequency) (valid %) Total (Frequency) (Valid %) Supervisors aware of subordinates, functions 19 (12.7%) 35 (23.3%) 40 (26.7%) 29 (19.3%) 29 (19.3%) 150 (100%) Employees participation 19 (12.7%) 33 (22%) 25 (16.7%) 48 (32%) 25 (16.7%) 150 (100%) Job description aligned KPI 0 (0%) 25 (16.7%) 50 (33.3%) 50 (33.3%) 25 (16.7%) 150 (100%) Lack of organizational culture 34 (22.7%) 56 (37.3%) 30 (20%) 30 (20%) 30 (20%) 150 (100%) Skilled and competent staff 50 (33.3%) 39 (26%) 27 (18%) 20 (13.3%) 14 (9.3%) 150 (100%) Management is responsible for PMS implementation. 50 (33.3%) 40 (26.7%) 20 (13.3%) 20 (13.3%) 20 (13.3%) 150 (100%)

After the Likert scale questions were answered correctly, the data was collected. The data is presented in the form of frequency and percentage replies from NAMRA employees to the six criteria. According to the results of the survey, which are presented in the preceding table, NAMRA employees' perceptions on the impact of the PMS on job satisfaction are divided into three categories: positive, neutral, and negative. In terms of job satisfaction, it is obvious that respondents had differing opinions on the following components of the PMS's implementation: Initially, the information presented on whether or not employees' managers are fully aware of the responsibilities of their subordinates. Approximately 26.7 percent of respondents answered that they did not know, 23.3 percent agreed that supervisors are fully knowledgeable, and the remaining 19.3 percent disagreed. According to the survey results, the majority of respondents (32 percent) disagreed with the notion of employee involvement and participation in performance standard setting, while 22 percent acknowledged that employees do participate in standard setting. The remaining 16.7 percent responded that they were unsure. In response to the question of whether their job descriptions are linked to key performance indicators (KPIs) on which employees' performance is evaluated, 33.3 percent of those who answered the question disagreed, 16.7 percent agreed, and 33.3 percent said they were unsure. In addition, the data on a lack of commitment and teamwork revealed that the vast majority of respondents (37.3 percent) agreed that there is a lack of commitment and teamwork among the respondents. On the other hand, when asked if the directorate has a sufficient and skilled workforce to carry out the strategic plan, 33.3 percent responded affirmatively, with only a handful dissenting. Lastly, the information gathered on management responsibility for the implementation reveals that the vast majority of respondents (33.3 percent) stated that management is in charge of the PMS's implementation, while the remainder respondents did not share this perspective.

4.5. Conclusion The information gathered in this chapter has been presented, examined, and interpreted in the form of tables, graphs, pie charts, percentages, and conversations, among other forms of visual representation (word explanation). The reason for employing discussion is because facts tend to be more complex and capable of displaying the sequences of interpreted data than discussion does.

## CHAPTER FIVE

### DISCUSSION OF FINDINGS

5.1. Introduction In light of the information gathered in chapter 4, this chapter addresses the key arguments presented in the literature (chapter 2), as well as the information gathered from the questionnaires, in connection to the research objectives outlined in chapter 1.

5.2. Reiteration of the research objectives Main Objective • To investigate the impact of Performance Management System on employees job satisfaction in Namibia Revenue Agency (NAMRA)

Sub-Objectives:

- Examining the different perception of employee's understanding of performance management system and employees job satisfaction
- To investigate the performance management systems strategies currently implemented by Namibia Revenue Agency
- To identify the relationship between performance management system and employees job satisfaction in Namibia Revenue Agency (NAMRA).
- To recommend performance management innovative strategies from the findings aimed at solving encountered challenges by making use of the expectancy theory.

5.3. Demographic information of the respondents According to the demographic evidence gathered for this study, the vast majority of respondents are male. As seen in chapter 4, questionnaires provided a 60 percent male response rate, whereas interviews revealed a 100 percent male response rate. The higher percentage of male respondents reflects the discrepancy in representation between men and women in the NAMRA organization. This is due to the knowledge in customs and excise that is necessary, which is not common among female customs and excise officers. This also highlights the fact that men have been the primary drivers behind the introduction of PMS at NAMRA. This was important to the researcher since it would ensure that a balanced view (including both male and female responses) was obtained in response to the research questions. In addition to the foregoing, the demographic findings of this study reveal that the majority of the age group of the population sample to which the researcher administered the questionnaires was between 30-39 years, with the majority of respondents (30.6 percent) being operational staff members (frontline desk officers), and the majority of respondents (50 percent) being in management positions. As a result, NAMRA has a younger workforce than the industry average. According to the findings, the majority of PMS implementers at NAMRA are middle and operational managers, with the exception of a few senior executives. Furthermore, the data reported in Chapter 4 revealed that 53.4 percent of those who responded had been employed by NAMRA for more than six years at the time of the survey. 80 respondents have worked for their current employer for more than six years, according to the results of the survey. This indicates that the vast majority of respondents have been with NAMRA for a long period of time, and as a result, their perception of the influence of PMS implementation on job satisfaction was informed by their extensive knowledge of the organization. As a result, the issue of longer-serving personnel worked to the study's advantage in terms of producing accurate data.

5.4. Employees' views on the impact of PMS implementation on job satisfaction

5.4.1. Internal communication on PMS implementation Regarding the first and second objectives of this study, major findings indicate that the majority of NAMRA employees are aware of the impact of PMS implementation on job satisfaction, as evidenced by the lack of communication between top management and the general workforce, which results in job dissatisfaction. This conclusion was reached as a result of an affirmation that the majority of respondents did not believe that internal communication of the PMS at NAMRA had been adequately implemented. Moreover, the data revealed that, out of the overall sample, the vast majority of respondents discussed PMS with supervisors as well as with coworkers, rather than with their managers. This indicates that NAMRA's PMS communication was unsuccessful, which could be one of the reasons for employee unhappiness with the company.

5.4.2. The extent of commitment of the management The responses from the respondents indicated that there are no meetings with management regarding the implementation of the PMS, implying that the employees are not involved in the implementation of the PMS. Employee job unhappiness may be exacerbated at NAMRA as a result of a lack of meetings where employees and management discuss PMS, as revealed by the replies of the participants. Because the employees are not informed of any progress or limits faced by the company, this has an influence on the adoption of PMS in the organization. The absence of PMS meetings at NAMRA confirms the conclusions of a high response survey, which found that the interaction between managers and employees does not result in a shared understanding. These findings are consistent with the viewpoint expressed by Ehlers and Lazenby (2010), who believe that a culture of openness about

the performance agenda and activities, accountability, and the relationship between managers and employees are all factors that contribute to a common understanding of performance management systems. Overall, the findings indicate that there is a lack of common knowledge of PMS at NAMRA, as well as a lack of commitment on the part of management to apply PMS, which results in work unhappiness among employees. The employees get demotivated and dissatisfied as a result of this, which makes it difficult to deploy a PMS system.

5.4.3. Leadership Surprisingly, the employees of NAMRA believe that their leaders are incapable of implementing a performance management system in the organization. The findings of this study are consistent with Saravanja's (2011) observation that the types of leaders who steer the implementation process are critical to the success of PMS implementation. In a nutshell, these findings indicate that there has been insufficient active leadership in the implementation of PMS.

5.5. Employees' views on the impact of PMS implantation on job satisfaction Employees believe that a performance management system (PMS) can improve performance at NAMRA only if it is implemented and conveyed effectively to the organization's employees, according to Chapter 4. The vast majority of NAMRA employees believe that the PMS can boost employee job satisfaction as well as the overall performance of the organization's personnel. Employees will perceive a successful PMS deployment only when consistency, stakeholder integration, communication, and employee cohesiveness are used during the implementation of the PMS. Workers at NAMRA continue to believe that, despite the findings of poor leadership and management commitment, PMS can help to clarify the current confusion and can improve implementation through alignment of the strategic plan with the annual plan and performance agreements with regard to the implementation of PMS at the agency. This signifies that staff are well-versed on PMS and have a good attitude toward the system, which will result in increased job satisfaction for them. Employee job satisfaction is demonstrated by the findings, which show that respondents require understanding not only of the PMS itself, but also of how managers intend to implement the PMS in terms of integration, adaptation, and practical application to the NAMRA organization setting in order for them to be satisfied in their jobs. Gotore (2011) expresses a similar point of view in Chapter 2, which is likewise supported by the evidence. According to Gotore (2011), gaining work satisfaction through the implementation of a PMS is a complex process, since a system may appear to be a good fit on paper but be difficult to implement in practice.

5.6. Challenges experienced during the implementation of PMS In accordance with the aforementioned purpose, the findings of this study highlight a number of difficulties encountered during the implementation of the PMS system. However, one of the issues that came up often was a lack of trust between managers and employees when it came to the agreed-upon expected outcomes and deliverables at the National Association of Manufacturers. The lack of appropriate resources to carry out activities that have been planned was seen as a common difficulty by the vast majority of those who answered the survey questions. Also revealed in the survey was that half of the participants did not believe that appropriate training on the performance management system was offered. According to the findings in this respect, the most significant difficulties encountered in adopting PMS at NAMRA, which have a negative impact on employee job satisfaction, are the following: ??lack of trust between managers and employees; ??lack of adequate funding; and

??lack of training on PMS

5.6.2. Challenges faced by managers during implementation of PMS Several obstacles that managers experience when adopting the PMS have been identified, according to the findings of the interviews. These include: Budget: The responses provided by the participants revealed to the researcher that the activities of NAMRA and PMS are viewed to be two distinct activities. This is based on the fact that the majority of respondents stated that there is no budget for PMS implementation. As stated by OPM (2014), supervisors should consider the PMS as a crucial component of their management and supervisory function, rather than as additional labor, and that the PMS is merely a vehicle for carrying out government policies through the implementation of government initiatives. • Resistance to change as well as lack of training and understanding, • Fear of the unknown among employees

- Poor leadership,
- Limited communication between subordinates and management, and
- Chain of command not being followed

It is comparable to the ideas expressed by Nelongo (2016), who believes that there are several key obstacles to PMS implementation, and that these obstacles are the core cause of employee job differentiation. Performance-related values are not aligned or consistent across organizations, and roles and responsibilities are not clearly defined. Institutional

capacity and structures are lacking, as is clarity about results and agenda. Programs are not adequately linked to results, and budgets are not adequately linked to programs. In relation to the difficulty of a lack of money, Aguinis' (2013) point of view is diametrically opposed to Maphorisa's (2010). According to Aguinis (2013), the benefit of implementing a PMS is that the system increases performance and job satisfaction within the constraints of available resources, and these are the primary goals of PMS, which can outweigh the costs associated with the system, such as time, effort, and financial resources.

## 5.7 Possible solutions to the managers of NAMRA

This study reveals findings that are similar to those found in Chapter 2 of Ferreira and Otley's PMS framework (2009). Ferreira and Otley assert that the entire process of project management is influenced by contextual factors and organizational culture, and that the organizational structure, strategies, and plans are the most important factors in project management. Employees inside the NAMRA organization strongly suggested the following in connection to contextual elements, as revealed by the recommendations of those who answered the survey questions: • Review mission and vision, provision of training on PMS and specialists consultation on implementing PMS,

- Review of NAMRA structure, alignment of performance agreement and annual plan to the strategic plan of the directorate, review of job descriptions, performance review and evaluation must happen, as well as,

- Human Resource involvement and the alignment adequate budget to activities

Also highly recommended by the employees were organizational culture factors such as consistency: equal distribution of work, effective communication (the PMS process should be explained to each staff member), and cohesion: (involving all employees in structuring the year plan and costing of annual activities in order to achieve a shared goal).

## 5.8. Conclusion

In light of the findings of the study, the researcher concluded that there is an absence of common understanding of the project management system (PMS), a lack of consistency in the implementation process of the PMS, a lack of employee cohesiveness, and a lack of alignment between the strategic plan, annual plan, and performance agreements at NAMRA, and that all of these factors have an impact on employee job satisfaction, and that they are caused by employees not being fully involved in the project management system (PMS). In addition, employees at NAMRA believe that the implementation of PMS has been ineffective due to issues such as weak leadership and dedication on the part of management, among other things. Poor strategic planning discussions with reference to PMS implementation did not take place, quarterly reviews and evaluations did not take place, and there were insufficient financial resources, all of which were considered to be contributing reasons to the problem. Interestingly, these findings are comparable to those of Ehlers and Lazenby (2010), who discovered that PMS plans are not properly executed as a result of strategy implementation difficulties such as a lack of clarity in institutions' vision management commitment and resource constraints (budgets not adequately aligned to planned strategy).

In accordance with the NAMRA report, the study has demonstrated that staff at NAMRA are not opposing the introduction of PMS, as previously claimed. Study results demonstrate that staff are optimistic about the deployment of a project management system, which lends credence to this claim. The study, on the other hand, reveals that poor implementation of PMS is not due to employee resistance, but rather to other perceived factors and challenges such as incorrect implementation of PMS, non-alignment of activities with job descriptions, lack of employee engagement, and a poor relationship between managers and employees, to name a few. The findings of this study, according to the researcher, also indicate that employees are aware of the goals of the project management system. Contrary to expectations, managers did not have a clear knowledge of these objectives. It is critical for managers who are assigned with the implementation of the PMS to have the necessary skills and understanding of the issues that surround the deployment of the system. It is necessary for the researcher to underline that in order to implement PMS, an innovative strategic approach is required to address the major problems that NAMRA has, including a lack of training, a lack of proper money, and a lack of trust between managers and staff.

Consequently, this study recommends solutions to NAMRA managers who wish to engage in change management and re-familiarize themselves with the objectives of PMS in accordance with the Namibian PMS policy that directs public institutions through training. According to the findings of this study, in order to successfully adopt PMS, managers must have innovative knowledge and employ advanced techniques on how to best fit and adapt the PMS to NAMRA's requirements.

Finally, despite the fact that this study cannot be generalized to other ministries, it was successful in addressing the research problem inside the NAMRA of the Ministry of Finance, despite its limitations. Moreover, the findings of this study can be used to enlighten and educate NAMRA (managers and employees) as well as its stakeholders about their employees' perceptions, identified difficulties, and overall conclusions. This study has also met its objectives, and recommendations are made to alleviate some of the difficulties encountered during the installation of the PMS at NAMRA.

## 5.9. Recommendations

Based on the findings, this study recommends the following:

### 5.9.1. Recommendation 1

During the cascading down of the strategic and annual plans to all employees with the goal of ensuring that all employees understand the plan, it is recommended that managers comply with the African Charter on values and principles of public service administration, as recommended by the Namibia Public Service in terms of Article 1: (capacity building in terms of leadership training and the implementation of change management techniques); and Article 16: (access to information)

### 5.9.2. Recommendation 2

To ensure that the Ministerial Implementation Team is comprised of skilled persons, it is advised that NAMRA pick such individuals. The PMS must be effectively coordinated and communicated in order to maintain consistency in terms of management and employees' comprehension of the PMS as well as its practical application. During the installation process, this will increase the sense of ownership and synergy surrounding the PMS.

### 5.9.3. Recommendation 3

We urge that the organization establishment (OE) and organizational structure of the National Association of Manufacturers and Traders (NAMRA) be examined. This will resolve the issue of programmers and projects being centralized, and it will also make it possible to clearly define the reporting lines in terms of the supervisor to subordinate ratio. This would allow the NAMRA to enhance and measure its performance in the regions within a specified budget in order to have an impact on communities. The organization should also decentralize and devolve its tasks to regional NAMRA centers.

### 5.9.4. Recommendation 4

A review of PMS policy is advocated, as well as the introduction of an audit of performance in public institutions, in order to include a clause on sanctions that will be applied to ministries that underperform in terms of implementing PMS, resulting in PMS being treated seriously.

### 5.9.5. Recommendation 5

In light of the findings of this study, which revealed that employees lacked trust in their managers during the implementation of PMS, it is recommended that managers follow the principle rule of transparency plus accountability equals trust in order to regain employees' trust and ensure that PMS is implemented in a consistent manner. It is imperative that managers shift away from bureaucratic administrative ways of management and toward more human relation approaches that engage employees and place a greater emphasis on employee satisfaction. Individual and organizational performance will be enhanced as a result of this.

## 5.10. Suggestion for future research

• The researcher recommends that additional research be conducted to determine the impact of the relationship between employees and managers, as well as its impact on the implementation of the PMS and employee performance. The researcher also recommends that empirical evidence be collected to determine whether the successful implementation of the PMS improves employee relations in the public sector. • Further investigation should be carried out on the budgets of institutions as well as the implementation of the PMS system. This research should be carried out with the goal of identifying the relationship between the institution's budget and its influence on the implementation of PMS (project management system).

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EMPLOYEE AWARENESS & COMMUNICATION ON PMS IMPLEMENTATION Awareness Yes No 0.6129999999999999 0.38700000000000001 Communication Yes No 0.78700000000000003 0.21299999999999999

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