

Effects of Extrinsic Rewards on Employee's Performance in Public Institutions in Rwanda: A Case Study of Rwanda Revenue Authority

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Abstract: Rewards are a great way to boost employee performance. In today's world, many people have what's-in-it-for me mentality that affects their work. Rewards are an important motivational factor for everyone. Searle, John G, says reward is basically to motivate the behaviors of employees towards their work, every business use rewards like training, salary, promotion and other types of bonuses to encourage employees towards high level of performances. The purpose of this study was to determine the effects of extrinsic rewards on employee performance in public institutions in Rwanda, with specific focus on Rwanda Revenue Authority. Specific objectives for the study included; to assess the effects of employee's training on employee's performance in Rwanda Revenue Authority, to determine the effect of employee's promotions on employee's performance in Rwanda Revenue Authority, to examine the effects of employee's recognition on employee's performance in Rwanda Revenue Authority and to examine the relationship between extrinsic rewards and employee's performance in Rwanda Revenue Authority. A descriptive research design was adopted using both qualitative and quantitative data collection approaches. The study target population comprises 550 employees of Rwanda Revenue Authority headquarter office, from which a simple size of 226 respondents was obtained through multistage sampling technique. A closed ended questionnaire was used to collect primary data which was analysed in both descriptive and inferential statistics. The results reveal that 99.1% majority of the respondents agreed that training increases the employees' performance, while all (100%) respondents agreed that promotion improves both competence and commitment of employees. An ANOVA establishes a significant relationship between employee training, promotion, recognition and employee performance. Based on these findings the study concluded that extrinsic rewards influence employees' performance in Rwanda. Thus, the study recommends that extrinsic reward in terms of training should be enhanced for improves employee performance at RRA, and by extension in all organizations in Rwanda.

Keywords: Completion of tasks/assignments, Creativity, desired output, Employee performance, extrinsic rewards, Intrinsic rewards, Quality

1. Introduction

1.1 Background of the Study

All organizations and institutions whether profit making or not have a major concern and challenge of how to effectively achieve high productivity levels among their employees. Human resources are greatly considered to be a crucial element in public administration since their output greatly influences public service delivery. Reward is achieved in many ways including cash and non-cash based rewards and awards. The study was conducted to examine the nature and effects of extrinsic rewards on employee performance in Rwanda's public institutions.

Traditionally, Human Resources were regarded as a burden to the organizations (Hampton, 1996). Hampton stated that in olden days workers were paid based on the piece rate, time rate where one would be paid according to the work he or she has accomplished in a given time. In later developments, there evolved human relations approach in managing employees at the work place. (Miles, 1997), reminds that the human relations approach treats people as human beings instead of machines as will be the case in earliest conceptions. In modern world a lot has changed in the work place with more emphasis on promoting pay and other benefits. (Robert, 2003), also argues that there is need to meet and introduce more motivating ways to meet employee's needs in the organization.

Many scholars define the concept of extrinsic rewards and performance as inseparable elements of any organization. (Armstrong, 2007) says that extrinsic rewards are how employees are rewarded according to their value to the organization. According to (Ratzbury, 2008), people will work where they expect a reward in terms of recognition. Therefore organizations must pay employees what they are worth of so that they may put in their fullest potential to achieve organization goals and objectives. In this study therefore, extrinsic rewards were conceptualized as recognition, learning opportunities and promotion. On the other hand, (Micahhel & Onell, 2014), regard employee performance as simply the record of outcomes achieved. (Karmha, 2016), however, looks at employee performance from a broader perspective and refers to it as both the behaviours and results of manpower when executing a task.

Accordingly, in this study, performance will operationally be measured by completion of tasks/assignments, achievement of desired outputs with minimum cost, accuracy, timeliness, quality, creativity and absenteeism. Employees who are highly motivated provide an organization with a competitive advantage because an employee's performance leads to the accomplishment of organizational goals. On the other hand, if the organization provides a demotivating environment for its employees, its workers will not be able to practice their skills, abilities, innovativeness and full commitment to the organization (Maicibi, 2006).

Contextually, despite the fact that Rwanda has had several efforts to see that it improves employee performance, it is constrained by the financial resources at its disposal. It should thus be noted that addressing better human resources management in the public Institutions calls for a lot of resources. Due to this gap, the Public Service Reform Programme (PSRP) will be introduced by the Rwanda Government aimed at transforming the public service delivery, to make it affordable, effective, efficient and accountable in the utilization of public resources (Ministry of Public Service and Labour, 1997). With the introduction of the Public Service Reform Programme (PSRP), it will be compelling to research about the management of human resources in Rwanda's public institutions as a tool towards enhancement of service delivery.

According to (Kaguhangire, 2006), the performance of Rwanda's public servants for efficient and effective service delivery continues to be a priority agenda for the government of Rwanda. The type of rewards created to support the Rwanda Revenue Authority are crucial if increased performance of its employees is to be realized; hence the study was based on the assumption that rewards have effect on employee performance in the Rwanda's public institutions. On the other hand, (Armstrong, 2000) regard employee performance as simply the record of outcomes achieved. Accordingly, in this study, performance will operationally be measured by completion of tasks/assignments, achievement of desired outputs with minimum cost, accuracy, timeliness, quality, creativity and absenteeism. In 2015, the Rwandan transitional parliament revised Fiscal Laws and Regulation a law (No. 15/97) establishing the Rwanda Revenue Authority (RRA) as a body corporate charged with administering the collection of taxes and customs and excise duties on behalf of the government. The establishment of the RRA marked the beginning of a remarkable process of organisational development, which has seen the transformation of the government's capacity to manage revenue collection. Additionally, the Government wanted to improve its resource mobilisation capacity while providing the public with better quality and courteous services in a bid to mobilise more resources. This is achieved through effective administration and enforcement of the laws relating to those revenues. The RRA is also responsible for providing advice to the Government on tax policy matters relating to revenue collections.

1.2 Statement of the Problem

Many governmental institutions have invested heavily in the recruitment and motivation of employees within Rwanda. However issues of underperformance are prevalent. A number of studies have been conducted, but none have closely addressed the influence of extrinsic rewards on employee performance. This information gap provides an opportunity for this kind of study. In Rwanda, there is little published research on extrinsic rewards of employee performance and it is not clear what methods were used to determine extrinsic rewards of employee in Rwanda Revenue Authority.

The purpose of this research was to examine the relationship between extrinsic rewards and employees' performance in public institution. It has been observed that monetary incentives are mandatory in most institution for getting the fruitful results from employees. This analysis was made to investigate and to understand the employee's point of view towards extrinsic rewards whether it enhance employee's performance level or not. This research will also point out the importance of extrinsic rewards and its long term benefits for an organization in form of more interest of employees in organization operations for building strong relationship between organization and its employee's. Extrinsic motivation can come in the form of financial incentives rather than encouragement. Some organization they don't acknowledge the performance of their employees by giving them some bonus, Award, paying job leave, etc. Using incentives can boost all employees' motivation, pushing them to break personal performance records and reach new levels of productivity. Incentives have an advantage in that they can be equally attractive to both extrinsically and intrinsically motivated employees (William, 2013). For extrinsically motivated employees, incentives can provide a "carrot" to entice them to push their performance. For intrinsically motivated workers, incentives can allow them to set measurable, attainable goals.

1.3 Objectives of the Study

1.3.1 General Objective of the Study

The general objective of the study was to determine the effects of extrinsic rewards on employee's performance in public institutions in Rwanda.

1.3.2 Specific Objectives of the Study

- 1) To assess the effects of employee's training on employee's performance in Rwanda Revenue Authority.
- 2) To determine the effect of employee's promotions on employee's performance in Rwanda Revenue Authority.
- 3) To examine the effects of employee's recognition on employee's performance in Rwanda Revenue Authority.

1.4 Research Questions

- 1) How does employee's training affect the employee's performance in Rwanda Revenue Authority?
- 2) To what extent do employee's promotions affect employee's performance in Rwanda Revenue Authority?
- 3) What are the effects of employee's recognition on employee's performance in Rwanda Revenue Authority?

1.5 Significance of the Study

The study may serve as a reference material for Rwanda Revenue Authority, other stakeholders, institutional

bodies of knowledge and all other Ministries and Development Agencies. Conceptually, this study seeks to empirically verify the effect of extrinsic rewards and employee performance. This may form a basis for subsequent research to explore other factors that could affect employee performance. Theoretically, the study seeks to confirm if the extrinsic rewards employed by organizations have a relationship with employee performance.

2. Research Methodology

2.1 Study Design

Study used descriptive research design using case study method. Both quantitative and qualitative analysis is done used for the data collected.

2.2 Target Population

The study population for this research was 550 employees of Rwanda Revenue Authority head quarter office.

2.2.1 Sample Size determination

The sample size was determined size is 226 calculated on the base of Solvin's method.

2.2.2 Sampling Techniques

The study used both probabilistic and non-probabilistic sampling techniques.

Table 2.1: Sample Size of Respondents and Sampling Technique (Proportionate)

Category of Population	Population Size	Sample Size	Sampling Technique
Executives	15	7	Purposive sampling
Senior Management	15	7	Purposive sampling
Supervisors	40	17	Purposive sampling
Junior staff	480	198	Simple Random sampling
Total	550	229	

Source: Human resource department of RRA, 2017

2.3 Data Collection Instruments

2.3.1 Questionnaire

Questionnaires were used to collect data from the employees of Rwanda Revenue Authority.

2.3.2 Interview Guide

An interview guide was prepared and used a semi-structured interview guide to conduct interviews with executive members, senior management, and supervisors at Rwanda Revenue Authority.

2.4 Data Processing and Analysis

This is treated as an important intermediary stage of the research between data collection and data analysis.

2.4.1 Quantitative Data Analysis

Quantitative data analysis was involved used of both descriptive and inferential statistics in the Statistical Package for Social Scientists (SPSS). Descriptive statistics was entail determination measures of frequency distributions; and percentages. Data was processed by editing, coding, entering, and then presented in comprehensive tables showing the responses of each category of variables. Inferential statistics was used including correlation analysis using a correlation coefficient using a regression equation in order to answer the research questions.

3. Research Findings and Discussions

3.1 The view of respondent's on training opportunities in RRA

Training thus consists of planned programmes designed to improve performance of employee, group or organizational levels.

Table 3.1: The views of respondents on training opportunity

Training Opportunity	SA	A	UN	D	SD
Training opportunities and work challenges	186(82.0%)	33(15%)	4(1.7%)	3(1.3%)	
Training opportunities enables employee to do things beyond the supervision	188(83.1%)	30(13.3%)	8(3.5%)	-	-
Training opportunities lead to opening up the minds to think creatively on the tasks given	169(74.8%)	27(11.9%)	14(3.5%)	16(7.0%)	
Training opportunities to enhance work productivity	193(5.4%)	33(14.6%)	-	-	-
Training opportunities helped to become an expert	156(69%)	28(12.4%)	20(8.8%)	22(9.7%)	-
Training opportunities and enhanced the skills in work related issues	179(79.2%)	40(17.9%)	7(3.1%)	-	-

Source: Primary data, 2017

Training is a systematic process of altering the behavior of employees in a direction that to achieve organization goals. Training is current orientation and helps

employee's master specific skills and abilities. The above table 4.2 shows the views of respondents on the importance of training on increasing employee

performance in RRA. 82.% of respondents agreed that training opportunities facility the employees of RRA coming up with new ideas on how to do work better and lead to advance several ways of dealing with work challenges and problems promptly and (83.1% & 13.3%) agreed that training enables employee's of RRA to things beyond the supervision and lead to do work without so much guidance while (74.8% & 11.9%), agreed that training opportunities helped the employee's of RRA to become the expert of their job duties. Policies are necessary to ensure that employee performance is evaluated, which in turn ensures that the appropriate training and development take place. There are so many benefits associated with training. (Cole, 2001) summarizes these benefits as : High morale employees who receive training have increased confidence and motivations, Lower cost of production, training eliminates risks because trained personnel are able to make better and economic use of material and equipment thereby reducing and avoiding waste, Lower turnover, training brings a sense of security at the workplace which in turn reduces labor turnover and absenteeism is avoided, Change management, training helps to manage change by

increasing the understanding and involvement of employees in the change process and also provides the skills and abilities needed to adjust to new situations.

Table 3.3: Correlation between Training Opportunity and Employee's Performance

		Procurement performance	Training Opportunity
Employee's performance	Pearson Correlation	1	
	Sig. (2-tailed)		
	N	107	
Training Opportunity	Pearson Correlation	.523**	1
	Sig. (2-tailed)	.001	
	N	107	107

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

Table 4.3 indicates that there was a significant relationship between training opportunity and employee performance (R= .523, P< 0.01). This implies that availing adequate training opportunity to the employees would result to increased employee performance.

Table 4.4: The views of respondents on Employee promotion

Employee promotion	SA	A	UN	SD	D
Promotion improves on timely provision of services at work	208(92%)	12(5.3%)	5(2.2%)	-	-
Promotion makes one to become reliable and Promotion promotes accuracy at work	162(71.7%)	32(14.1%)	18(7.9%)	20(8.8%)	-
Promotion leads to be responsible and reduces the complaints	180(80.1%)	45(19.9%)	-	-	-
Promotion leads to provision of services that meet the standards of government	172(76.1%)	21(9.2%)	20(8.8%)	13(5.8%)	-
Promotion improves competence and improve commitment	159(70.4%)	27(11.9%)	15(6.6%)	25(11%)	-

Source: Primary data, 2017

Promotion is a Shifting of employee for a job of higher significance and higher compensation. The movement of an employee upward in the hierarchy of the organization, typically that leads to enhancement of responsibility and rank and an improved compensation package is a promotion. (92.% & 5.3%) of respondents are strongly agree and agree to the effect of promotion on improves the timely provision on services at RRA and (92.9% & 7.1%)were strongly agreed and agreed on the effect of promotion on promotes accuracy at work.

Many respondents give their opinion that promotion is strongly correlated with employee performance and there is a direct and positive association between promotional opportunities and job satisfaction. The reliance of the positive correlation between promotion and employee performance is on perceived justice by workers. Promotion improves competence of the employee at work and improves commitment of an employee at his/her duties as proved by (100%) of respondents were strongly agreed and agreed

Table 3.5: The views of respondents on Employee recognition

Employee recognition	SA	A	UN	SD	D
Recognition leads to more reports processed and leads to completion of more tasks at work	127(56.1%)	72(31.8%)	15(6.6%)	12(5.3%)	
Recognition reduces on work backlog and leads to serving of more new clients at work	165(73%)	21(9.2%)	23(10.1%)	17(7.5%)	
Recognition leads to provision of services that are of expected standards at work and leads to employees to cost their planned costs	189(83.6%)	29(12.8%)	4(1.8%)	4(1.8%)	
Recognition leads to completion of tasks within the set budgets at work and leads to provision of services that meet client satisfaction	173(76.5%)	50(22.1%)	3(1.3%)		

Source: Primary data, 2017

Extrinsic rewards are actually tangible rewards presented to the employees by the management. They could be in various forms like pay rises, promotion, bonuses and respective benefits. The rewards are termed as extrinsic because they external to the work itself, (Thomas, 2009). Table 6, shows the perception of RRA respondents on the effect of employee recognition to the employee performance in RRA. (65% & 31.8%) were strongly agreed and agreed on the effect of recognition on completion of more tasks at work and report preparation. Geller (1997) takes this further and connects the positive reinforcement of employee recognition with employee performance. The recognizing and rewarding employees set the standard and create a culture of employee appreciation. (83.6% & 12.8%) were strongly agree and agree on the effect of recognition on leads the provision of services that are of expected standards at work and employees to cast their planned costs.

Table 3.6: Correlation between employee's recognition and employee's performance

		Organisation performance	Employee's recognition
Employee's performance	Pearson Correlation	1	
	Sig. (2-tailed)		
	N	107	
Employee's recognition	Pearson Correlation	.667**	1
	Sig. (2-tailed)	.005	
	N	107	107
**. Correlation is significant at the 0.01 level (2-tailed)			

Table 4.6 indicates that there was a significant relationship between employee recognition on employee's performance ($R=.667$, $P<0.01$). This means that addressing employee's recognition would result to increase in employee's performance.

Table 3.2: The views of respondent's on employee performance

Employee performance	SA	A	UN	SD	D
Quality in services offered depends salary rise	94(41.6%)	59(26.1%)			
Completion of tasks/assignments depends on recognition received from the bosses a depends on promotions	57(25.2%)	62(27.4%)	10(4.4%)	97(42.9%)	
Quantity depends on performance bonuses depends on promotions	126(55.8%)	67(29.6%)	18(8.0%)	15(6.6%)	
Timeliness in service done depends on how challenging the work is	88(38.9%)	135(59.7%)	3(1.3%)		

Source: Primary data, 2017

Employee performance is normally looked at in terms of outcomes. However, it can also be looked at in terms of behavior (Armstrong, 2000). Kenney et al. (1992) stated that employee's performance is measured against the performance standards set by the organization. There are a number of measures that can be taken into consideration when measuring performance for example using of salary rise, productivity, promotions efficiency, effectiveness, quality, etc. The above table shows the perception of respondent on employee performance in RRA. The results show that (41.6% & 26.1%) which is strongly agreed and agreed were appreciated the quality of services offered goes together with salary while 52.6% of respondents appreciated the completion of tasks/assignments are depends on recognition received from the bosses and depends on promotions.

The perception of respondents regarding on quantity depends on performance bonuses offered at work is (85.4%) and (98.6%) is the responses regarding on timeliness in service done depends on how challenging the work. All responses shows that in RRA gives more bonuses for their employees when the performance is exceeded the target of RRA and the timeliness depends on the job challenges.

Table 3.3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.278 ^a	.729	.078	278
a. Predictors: (Constant), employee training opportunities, employee promotion and employee recognition				

According to results in above Table 4.8 shown that, the model summary of all variables, Employee recognition, employee promotion and employee training opportunities were strongly affect the employee Performance in RRA ($R=0.278$) with variations in aspects of employee recognition, employee promotion and employee training opportunities contributed 7.8% to employee performance of RRA.

The rule of Thumb is that, usually an R square of more than 50% is considered as better. This study proves the rule of Thumb the R^2 is (0.729).

The rule of thumb is that, usually an R square of more than 50% is considered as better, this study show that R square is (0.729) implying that extrinsic rewards have a strong effect of employee performance.

Table 3.4: ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	31.610	3	7.323	6.231	.000 ^a
	Residual	.882	222	.010		
	Total	31.415	225			
a. Predictors: (Constant), employee training opportunities, employee promotion and employee recognition						
b. Dependent Variable: Employee performance						

ANOVA results further shown that aspects of variables employee training opportunities, employee promotion and employee recognition show the sig value (0.000) less than the level of significance (0.05). The F-statistics ($F=6.231$) is greater than the P-value (0.000) hence a further confirmation that the aspect of extrinsic rewards influence

the employee's performance of Rwanda Revenue Authority. Further, the residual value (0.882) is less than the regression value (31.610) which means that sub-variables of independent variable, employee training opportunities, employee's promotion and employee recognition influenced the employee performance in RRA.

Table 3.5: Coefficients^a

Model		Unstandardized Coefficients			t	Sig.
		B	Std. Error	Std. Error		
1	(Constant)	.146	.081		1.728	.023
	Training opportunities	.743	.34	.843	22.050	.001
	Employee promotion	.813	.061	.064	1.631	.0015
	Employee recognition	.731	.036	.015	.122	.000
a. Variable: Employee performance						

Using linear regression analysis from SPSS data bases, employee training opportunities, employee promotion and employee recognition were regressed to find out how they affect the employee's performance in RRA.

$$Y = 0.146 + 0.743x_1 + 0.813x_2 + 0.731x_3 + \epsilon$$

From the table 4.10, the researcher regress employee training opportunities, employee promotion and employee recognition. The researcher used regression analysis to estimate the effect they have on the dependent variable.

- Basing to the above equation, all variables has positive relationship on the employee performance in RRA. When employee training increased by 1 unit and remaining other variables constants, the employee performance will increase at (0.743).
- When employee promotion increased by 1 unit and remaining other variables constants, the employee performance of RRA will increase at (0.813) and when employee recognition by 1 unit and remaining other variables constants, the employee's performance will increase at (0.731).

Table 3.6: relationship between extrinsic rewards and employee's performance

Organization performance	Organization performance Innovation strategies		
	Pearson Correlation	1	.764
Sig. (2-tailed)		.000	
N	226	226	
Innovation strategies	Pearson Correlation	0.764	1
	Sig. (2-tailed)	.000	
	N	226	226
**. Correlation is significant at the 0.01 level (2-tailed).			

Pearson correlation coefficient, (r=0.764) shows that there is a positive high correlation between extrinsic rewards and employee's performance, where the P-value

(0.000<0.05). This was an indication that if procedures for increasing the extrinsic reward diversification has positive effect on employee's performance in RRA.

4. Summary, Conclusion and Recommendations

This study sought to examine the. Effects of extrinsic rewards on employee's performance in public institutions in Rwanda, a case RRA. The study employed a descriptive research design and used a questionnaire to collect primary data from employee of RRA Institution. The study based its findings on the data from 226 responses which was 98% of the total questionnaire administered. The study considered employee performance as dependent variable while independent variables included employee training opportunity, employee promotion and employee recognition.

4.1.1 To assess the effects of employee's training on employee's performance in Rwanda Revenue Authority

Training is a systematic process of altering the behavior of employees in a direction that to achieve organization goals. Training is current orientation and helps employee's master specific skills and abilities. The results show the views of respondents on the importance of training on increasing employee performance in RRA. 99.1% of respondents agreed that training opportunities facility the employees of RRA coming up with new ideas on how to do work better and lead to advance several ways of dealing with work challenges and problems promptly and (86.7% & 13.3%) agreed that training enables employee's of RRA to things beyond the supervision and lead to do work without so much guidance

4.1.2 To determine the effect of employee's promotions on employee's performance in Rwanda Revenue Authority.

Promotion is a Shifting of employee for a job of higher significance and higher compensation. (92.9% & 7.1%) of respondents are strongly agree and agree to the effect of promotion on improves the timely provision on services at RRA and (92.9% & 7.1%) were strongly agreed and agreed on the effect of promotion on promotes accuracy at work.

4.1.3 To examine the effects of employee's recognition on employee's performance in Rwanda Revenue Authority.

The findings on RRA respondents on the effect of employee recognition to the employee performance in RRA indicated (65% & 35%) were strongly agreed and agreed on the effect of recognition on completion of more tasks at work and report preparation.

The recognizing and rewarding employees set the standard and create a culture of employee appreciation. (83.6% & 12.8%) were strongly agree and agree on the effect of

recognition on leads the provision of services that are of expected standards at work and employees to cast their planned costs.

Pearson correlation coefficient, ($r=0.764$) shows that there is a positive and significant relationship between extrinsic rewards and employee's performance, where the P-value ($0.000<0.05$). This was an indication that if procedures for increasing the extrinsic reward diversification has positive effect on employee's performance in RRA.

4.2 Conclusions

Based on the results of the study, it became clear that training, promotion and recognition were contributed at high level on employee's performance in RRA. Although the respondents were aware of the various aspects of training, promotion and recognition. All respondents indicated that training, promotion and recognition are the parties of extrinsic rewards influenced the employee's performance in public institution especially in RRA.

4.3 Recommendations

Consequently, employee promotion should possess an objective criterion of employee performance which can be viewed by the management as fair.

Training opportunity should be seen not only as the thread that ties together all human resource practices, but also as the instrument for establishing and signaling when and how work practices should change.

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