

IMPLEMENTATION OF TRAINING AND DEVELOPMENT PROGRAMS AND SERVICE QUALITY IN THE PUBLIC SECTOR: A CASE OF KENYA REVENUE AUTHORITY

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ABSTRACT

The study explored the impact of Training and Development (T&D) programs on service quality within the public sector, with a specific focus on the Kenya Revenue Authority (KRA). While T&D programs are widely recognized as vital for improving service delivery, there is limited understanding of how the planning, execution, and monitoring and evaluation (M&E) of these programs directly influence service quality within the KRA. This study addressed this gap by examining the following objectives: the effect of planning of T&D programs on service quality, the impact of execution of T&D programs on service quality, and the influence of M&E of T&D programs on service quality. The study adopted Human Capital, Service Quality, and Organizational Learning theories as the theoretical framework. A descriptive survey design was used, sampling 120 KRA employees through convenience sampling. Data collection involved semi-structured questionnaires, and the analysis was conducted using the Statistical Package for Social Scientists (SPSS), employing both descriptive and inferential statistics, including a multiple regression model. Results were presented in tables, charts, and graphs, while qualitative data was analyzed through content analysis. The study offered insights into the relationship between T&D programs and service quality, providing both theoretical and practical contributions to organizational development and public sector management.

Key Words: Implementation T&D Programs, Service Quality

BACKGROUND OF THE STUDY

In today's public sector, the importance of Training and Development (T&D) programs has gained significant attention, as these initiatives are central to improving service delivery and organizational performance. Globally, countries such as the United Kingdom and Nigeria have recognized the critical role that T&D plays in equipping public sector employees with the necessary skills to meet the evolving needs of the public. In the United Kingdom, the government emphasizes continuous learning and upskilling to ensure that civil servants remain efficient, adaptable, and responsive to changing public service demands (Holden, 2019). Similarly, in Nigeria, T&D programs are designed to tackle bureaucratic inefficiencies and inadequate service delivery, with a focus on human capital development to drive socio-economic progress (Adelakun & Ogunleye, 2019).

In Kenya, the Kenya Revenue Authority (KRA) is a critical institution in public service delivery, particularly in the realm of revenue collection and taxpayer engagement. As the agency responsible for administering and enforcing tax laws, KRA is pivotal to the country's economic stability and growth. However, like many public sector organizations, KRA faces challenges related to service delivery, which can affect taxpayer satisfaction and compliance. The KRA has invested in T&D programs to enhance employees' competencies in areas such as tax administration, ICT, customer service, and legal services, among others. Despite these efforts, there is limited empirical research that explores the direct link between T&D programs and service quality outcomes in the organization. This study aims to fill this gap by investigating how the planning, execution, and monitoring and evaluation (M&E) of T&D programs affect service quality at the KRA.

Statement of the Problem

Training and Development (T&D) programs are essential for improving service quality within public sector organizations, including the KRA. However, while T&D initiatives are widely implemented, there is a gap in understanding how these programs translate into improved service delivery outcomes. Previous studies have highlighted the importance of T&D in building employee competencies, but there is limited empirical evidence on the specific impact of planning, execution, and M&E of T&D programs on service quality at the KRA. This gap is particularly relevant given the operational complexities and challenges faced by KRA, such as high workloads, complex tax regulations, and rising taxpayer expectations. Without a comprehensive understanding of how T&D programs influence service quality, the organization may struggle to optimize its training investments and improve service delivery to taxpayers. This research seeks to address this issue by examining the relationship between T&D initiatives and service quality outcomes, with a specific focus on the KRA.

Objectives of the Study

- To examine the effect of planning of training and development programs on service quality at the Kenya Revenue Authority.
- To investigate the effect of execution of training and development programs on service quality at the Kenya Revenue Authority.
- To establish the effect of monitoring and evaluation of training and development programs on service quality at the Kenya Revenue Authority.

LITERATURE REVIEW

Empirical Review

Service Quality

Service delivery in the public sector is pivotal, as it directly shapes citizens' perceptions and experiences of government services (Smith & Johnson, 2019). In the context of the Kenya Revenue Authority (KRA), service delivery serves as the outcome influenced by the implementation of T&D initiatives. Effective service delivery processes ensure that public sector entities, including the KRA, offer services efficiently and effectively to citizens and clients. Research indicates that 85 out of 100 citizens consider efficient service

delivery a critical measure of government effectiveness (Wang & Zhang, 2019). High-quality service delivery is essential for fostering citizen satisfaction, building confidence in governance, and promoting socio-economic progress (Lee & Park, 2020). Studies have demonstrated that improvements in service delivery can lead to a 20-unit increase in citizen satisfaction levels (Patel & Gupta, 2020). Key indicators for evaluating service quality in public sector organizations include punctuality, precision, dependability, accessibility, transparency, and responsiveness. Research shows that 70 out of 100 citizens prioritize punctuality and dependability when assessing service quality (Garcia & Martinez, 2021).

Training and development initiatives are instrumental in enhancing service delivery outcomes within public sector institutions like the KRA. Organizations that invest in employee training report a significant 30-unit improvement in service delivery performance (Kim & Park, 2022). Specifically, T&D programs contribute to a 25-unit decrease in service errors and a 15-unit increase in service efficiency (Chen & Liu, 2022). Metrics for assessing service delivery outcomes include customer satisfaction surveys, service response times, transaction processing error rates, and feedback mechanisms from service users. Organizations that actively seek and respond to customer feedback experience a 20-unit enhancement in service quality (Wang & Zhang, 2024). Despite the benefits, implementing T&D programs to improve service delivery can face challenges such as resistance to change, resource limitations, organizational culture barriers, and the need for continuous monitoring and evaluation to ensure effectiveness. Studies reveal that 40 out of 100 organizations encounter resistance to change during the implementation of T&D programs (Kim & Park, 2022). By examining the impact of T&D programs on service delivery outcomes, this study aims to enhance the efficiency, effectiveness, and overall quality of public services provided by the KRA to taxpayers and citizens.

Planning of Training & Development Programs on Service Quality

Nama, Daweti, Lourens, and Chikukwa (2022) investigated the role of coaching and mentoring in improving the skills of municipal employees identified through performance appraisals as lacking essential service capabilities. Utilizing a cross-sectional survey design, the study found that T&D, particularly coaching and mentoring, significantly enhanced employee performance and service delivery. However, the study did not explore the planning aspects of these training programs or assess how specific planning elements—such as needs assessment, goal setting, program design, and evaluation mechanisms—influence service delivery. Addressing these gaps, the current study aims to evaluate the effect of planning T&D programs on service quality within the KRA, providing insights into optimizing training program effectiveness to improve service quality. Karis (2022) examined the influence of on-the-job training on service delivery in the Kenya Forest Service (KFS). Using a descriptive research design and geographical sampling, the study sampled 162 employees at the Meru station. Findings indicated that training policies impact service delivery, with the length of training, level of training, and training curriculum all affecting service delivery outcomes. Employees recommended collaborative development of job training policies to address training needs, retention, and employee morale. However, the study did not delve deeply into the planning aspects of T&D programs. The current study seeks to assess how meticulous planning of T&D programs can optimize training effectiveness and enhance service quality within the KRA.

Chepkemboi and Kwasira (2019) analyzed the impact of staff training on service delivery at Moi Teaching and Referral Hospital (MTRH) using structured questionnaires. Their study found that staff training significantly and positively influenced service delivery. However, the study did not explore the specific planning components of training programs or effective training strategies. To address this, the present study aims to assess the effect of planning T&D programs on service quality at the KRA, focusing on strategic planning to enhance training effectiveness and service quality. Roba, Wachira, and Mwenda (2024) evaluated the role of strategic human resource planning on service delivery in Kenya using a descriptive design to examine HRM practices. Their findings concluded that strategic HR planning practices positively and significantly impact service delivery in county governments. However, the study did not specifically address

the planning of T&D programs within strategic HR planning. The current study seeks to fill this gap by assessing the effect of planning T&D programs on service quality within the KRA, exploring detailed planning processes to optimize training programs and improve service quality. Munen and Nyaga (2022) investigated the relationship between strategic planning and the performance of non-governmental organizations (NGOs) in Nairobi, Kenya, using a descriptive research design. The study concluded that strategic planning significantly affects NGO performance but did not specifically focus on planning T&D programs. The current study aims to assess how detailed planning of T&D programs impacts service quality within the KRA, enhancing service quality in the public sector through effective training planning. HassenYimam (2022) assessed the impact of training on employees' performance in a technology-focused academic institution using descriptive and inferential statistics. The study found that training design, needs assessment, delivery style, and evaluation significantly positively affected employee performance. However, it did not specifically explore how the planning of T&D programs affects overall service quality. Addressing this gap, the present study aims to evaluate the effect of planning T&D programs on service quality within the KRA, examining strategic planning to optimize training effectiveness and enhance service quality.

Execution of Training & Development Programs on Service Quality

Amegayibor (2021) investigated the relationship between T&D methods and organizational performance in the local government sector, employing a quantitative approach and correlation design. The results indicated that T&D methods, such as job orientation, job rotation, workshops and conferences, and classroom lectures, significantly relate to organizational performance. Specifically, job orientation, workshops and conferences, and classroom lectures were significantly related to service delivery quality, whereas job rotation was not. However, the study did not address the execution phase of T&D programs and its impact on service quality. The current study aims to assess the effect of executing T&D programs on service quality within the KRA, focusing on the public sector. Mdhlalose (2020) evaluated the impact of T&D on organizational performance within the Department of Economic Development in the Gauteng Province using a case study approach, literature review, and statistical analysis. The descriptive quantitative research design revealed a positive impact of T&D on employee performance. However, the study identified that T&D programs often lacked relevance to employee tasks and did not explore how the execution of these programs affects service quality. Addressing this gap, the current study aims to assess the effect of executing T&D programs on service quality within the KRA, focusing on the public sector. Kinisa (2019) investigated the impact of employees' T&D practices on organizational performance within the Tanzania banking industry, specifically at NBC Bank in Mwanza city. The study revealed that training practices and methods were generally well-planned and systematic, although some employees expressed dissatisfaction with certain training methods, such as lecture-type and role-play techniques. Most employees perceived T&D programs as effective tools for enhancing individual and organizational performance. While employees received on-the-job training through various methods, they preferred mentoring, coaching, and job rotation as more effective for acquiring necessary skills and knowledge. Despite these positive findings, the study did not explore how the planning and execution of T&D programs specifically impact service quality. The current study aims to assess the effect of T&D program execution on service quality within the KRA, focusing on the public sector.

Abdijabbar (2023) examined the relationship between T&D and employee performance, as well as public service delivery. The study revealed a significant positive relationship between T&D and employee performance, and found that employee performance mediates the relationship between T&D and public service delivery. However, the study did not delve into the specific mechanisms through which T&D programs are planned and executed to enhance service delivery. Addressing this gap, the current study aims to assess the effect of planning and execution of T&D programs on service quality within the KRA. Ochieng, Lattanzi, Choge, Kaseje, and Thind (2022) explored the effectiveness of T&D program execution in enhancing service delivery outcomes in Kenya. The findings indicated that the quality of execution

significantly predicted service delivery standards, with well-implemented programs leading to tangible improvements in customer satisfaction and organizational performance. However, the study did not elaborate on the specific components or strategies involved in the execution process. To address this gap, the current study aims to assess the effect of executing T&D programs on service quality within the KRA.

Waweru (2021) examined the execution challenges and strategies related to T&D programs within public institutions in Kenya. The research uncovered prevalent obstacles such as resource constraints, inadequate infrastructure, and resistance to change, which impede the successful implementation of training initiatives. Conversely, proactive strategies like stakeholder engagement, capacity building, and performance monitoring were identified as effective measures to overcome execution challenges and enhance service delivery effectiveness. Although the study provided valuable insights into the barriers and strategies associated with T&D program execution, it did not specifically examine how the implementation of these strategies impacts service quality. To address this gap, the current study aims to assess the effect of executing T&D programs on service quality within the KRA. Njoroge (2023) conducted a comparative analysis of T&D program execution practices across various government departments in Kenya. The research revealed variations in execution quality, with some agencies showcasing exemplary practices while others faced challenges in achieving desired outcomes. The study underscored the significance of leadership commitment, staff involvement, and continuous improvement mechanisms in ensuring the successful execution of T&D programs and optimizing service delivery performance. Although the study highlighted key factors influencing T&D program execution, it did not explore the specific impact of these practices on service quality. To address this gap, the current study aims to assess the effect of executing T&D programs on service quality within the KRA.

Monitoring and Evaluation of Training & Development Programs on Service Quality

Hussein and Minja (2019) assessed the influence of devolution monitoring and evaluation on service delivery in Garissa County Government. Utilizing a descriptive survey research design, the study found that performance monitoring, measuring results, reporting and learning, and monitoring and evaluation systems significantly positively influenced service delivery. However, the study did not specifically focus on the monitoring and evaluation (M&E) of T&D programs. The current study aims to assess the effect of M&E of T&D programs on service quality within the KRA. Sumba (2022) investigated the influence of M&E practices on the implementation of development projects in Nairobi City County, Kenya. Employing a descriptive design with qualitative and quantitative approaches, the study revealed that M&E practices were only partially embraced and adequately implemented in development project actions within Nairobi City County. Additionally, the study identified a lack of accountability and transparency due to stakeholders' limited access to evaluation results and inadequate participatory decision-making practices during intervention implementation. However, the study did not specifically address the M&E of T&D programs. To bridge this gap, the current study aims to assess the effect of M&E of T&D programs on service quality within the KRA.

Chukwudi, Osibanjo, Bolodeoku, and Ogniyemi (2022) examined the impact of M&E of Learning and Development (L&D) outcomes on employee productivity using a survey research design to gather quantitative data. The study found that M&E of L&D outcomes significantly influenced employee productivity. However, while the study emphasized the importance of M&E practices in enhancing employee productivity, it did not specifically focus on service quality aspects within the public sector. Addressing this gap, the present study aims to assess the effect of M&E of T&D programs on service quality within the KRA. Muthoni, Ouko, and Githui (2021) assessed M&E for quality service delivery in pre-primary schools in Murang'a County, Kenya, using both qualitative and quantitative methods. The findings highlighted a strong relationship between M&E and quality service delivery in pre-primary schools. However, the study focused on the education sector and did not specifically explore the M&E of T&D programs in the public sector. To address this, the current study aims to assess the effect of M&E of T&D programs on service quality within the KRA. Beluhu (2020) investigated the effect of a monitoring and evaluation framework on the success of a developmental

educational project in Jig-Jiga district. Employing a case study design, the study revealed that the community was not involved in any M&E of the educational projects, highlighting a significant gap in the participatory aspect of M&E processes within the educational sector. However, the study did not specifically address the M&E of T&D programs in the public sector. To address this gap, the present study aims to assess the effect of M&E of T&D programs on service quality within the KRA. Nama, Daweti, Lourens, and Chikukwa (2022) explored the potential of coaching and mentoring to enhance the capabilities of municipal employees lacking essential skills for providing essential services. Using a cross-sectional survey design, the results indicated that trained employees were more inclined to enhance service delivery. This study underscores the significance of coaching and mentoring as effective mechanisms for skill development and performance improvement among municipal employees, ultimately contributing to improved service delivery. However, while the study focused on the impact of coaching and mentoring, it did not specifically address the M&E of T&D programs in the public sector. To bridge this gap, the current study aims to assess the effect of M&E of T&D programs on service quality within the KRA.

Theoretical Framework

Human Capital Theory

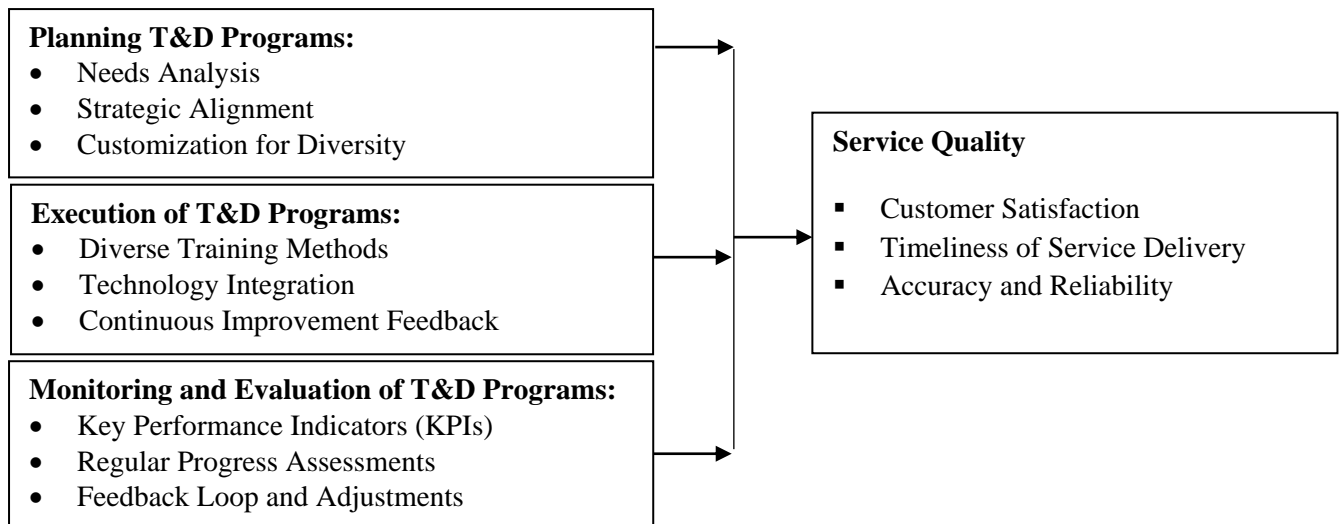
Gary Becker's Human Capital Theory, as outlined in his seminal work "Human Capital: A Theoretical and Empirical Analysis, with Special Reference to Education" (1964), serves as a foundational perspective for this study. The theory posits that investments in employee education and training contribute to the accumulation of human capital, leading to increased productivity and improved organizational outcomes. In the context of the KRA, this theory suggests that strategic investments in T&D programs enhance employee competencies, thereby boosting organizational performance and service quality. By aligning T&D initiatives with organizational goals, the KRA can effectively develop its workforce, ensuring that employees possess the necessary skills and knowledge to meet the demands of their roles and contribute to the organization's success.

Service Quality Theory

Service Quality Theory, particularly the SERVQUAL model developed by Parasuraman, Zeithaml, and Berry (1988), is integral to the theoretical framework of this study. The SERVQUAL model outlines five dimensions of service quality: reliability, responsiveness, assurance, empathy, and tangibles. These dimensions provide a comprehensive framework for assessing and evaluating service quality across various contexts. In this study, the SERVQUAL model is utilized to examine how the implementation of T&D programs influences and enhances service quality within the KRA. By investigating the impact of T&D initiatives on each dimension of the SERVQUAL model, the study aims to provide insights into how organizational efforts contribute to improving service quality and meeting stakeholder expectations.

Conceptual Framework

The conceptual framework provides a graphical representation of the predicted relationships between the independent and dependent variables. In this study, service delivery is the dependent variable, while the independent variables are the planning, execution, and monitoring and evaluation (M&E) of T&D programs. The framework illustrates how each independent variable is expected to influence service quality within the KRA.



Independencies

Dependent Variable

METHODOLOGY

The study adopts a descriptive survey research design, which facilitates a thorough approach to both data collection and analysis. This design is particularly suited to the study's objectives, as it allows for the acquisition of detailed information regarding the implementation and effects of T&D programs on service quality. Descriptive research is valuable for providing an in-depth analysis of the current state of phenomena, addressing the causes and effects by answering pertinent research questions as suggested by Mugenda and Mugenda (2003).

The research is guided by four independent variables: planning, execution, and monitoring and evaluation of T&D programs. These variables are examined for their effects on the dependent variable, service quality. Service quality is influenced by various indicators such as customer satisfaction, timeliness of service delivery, and accuracy and reliability. The study operationalizes these variables using nominal scales and assesses them through Likert-scale questions, allowing for nuanced responses and comprehensive analysis. The study is situated within the Kenya Revenue Authority, located in Nairobi County, the capital city of Kenya. Nairobi, with a population exceeding 4.3 million as per the 2019 census by the Kenya National Bureau of Statistics (KNBS), serves as a dynamic urban center with significant economic and cultural importance. Covering an area of approximately 696 square kilometers, Nairobi is densely populated and strategically positioned to facilitate regional connectivity and trade. Administratively, it is divided into 11 sub-counties, 17 electoral constituencies, and 85 wards, providing a robust framework for governance and tailored service delivery to its diverse population.

The target population for this study comprises 200 employees of the Kenya Revenue Authority who are directly involved in or affected by T&D programs. These employees are categorized into various departments, including finance officers, human resource personnel, ICT staff, legal service and board coordination officers, marketing and communication officers, and operations officers. By focusing on this specific group, the study aims to gain comprehensive insights into the dynamics between T&D initiatives and service quality outcomes within the organizational framework of the KRA. To ensure representativeness and reliability of the findings, the study employs a disproportionate stratified sampling technique. A sample size of 120 individuals, representing approximately 30% of the total population, is selected to provide a more accurate and reliable representation. This sample includes 24 finance officers, 18 human resource personnel, 15 ICT staff, 21 legal service and board coordination officers, 18 marketing and communication officers, and 24 operations officers. By implementing this sampling strategy, the study gathers comprehensive data from a diverse range of

stakeholders, enabling the researchers to obtain insights into the perceptions, experiences, and behaviors of key employees regarding the impact of T&D program implementation on service quality within the KRA.

Data collection is conducted using a semi-structured questionnaire designed to elicit primary data from participants. The questionnaire integrates both open-ended and closed-ended questions, providing flexibility in responses while maintaining a structured approach to data gathering. Utilizing a 5-point Likert scale, the questionnaire allows respondents to express their levels of agreement or disagreement with various statements, facilitating a nuanced understanding of participant perspectives. The questionnaire is divided into two sections: the first focuses on collecting demographic data to provide context for the analysis, while the second explores the relationships between the independent variables (planning, execution, and monitoring and evaluation of T&D programs) and the dependent variable (service quality). Prior to its deployment, the questionnaire undergoes rigorous evaluation to ensure its validity and reliability. Content and construct validity are assessed through expert opinion, and reliability is measured using Cronbach's alpha, aiming for an ideal alpha value of 0.7 to indicate strong reliability. A pilot study is conducted with 12 respondents from the KRA staff stationed in Sameer Business Park, Mombasa Road. This pilot study, representing 10% of the total sample size, serves to pre-test the questionnaire's validity and reliability, identifying and addressing any potential weaknesses in the research instruments. The feedback from the pilot study ensures the suitability of the questionnaire for the main study, enhancing the accuracy and reliability of the research findings.

Data collection procedures involve obtaining necessary permissions from relevant authorities, including an introductory letter from the University and a research permit from the National Commission for Science, Technology, and Innovation (NACOSTI). Subsequently, permission is sought from the Kenya Revenue Authority to conduct the study within its premises. The researcher personally administers the questionnaires to the selected respondents, providing a two-week timeframe for completion. Follow-up visits are conducted to reinforce the importance of participation, aiming to achieve a high response rate and ensure the comprehensiveness of the data collected. The collected data is analyzed using the Statistical Package for Social Scientists (SPSS). Descriptive statistics, including mean and standard deviation, are employed to summarize the quantitative data, while inferential statistics, such as hypothesis testing and multiple regression analyses, are used to examine the relationships between the study variables. Fisher's test is also utilized to analyze the effects of individual variables on one another. Qualitative data derived from open-ended questions undergo content analysis to identify key themes and patterns. The results are presented using frequency tables, percentages, and the regression model, providing a clear and comprehensive representation of the findings. Ethical considerations are paramount throughout the research process. The researcher ensures that all data is handled with the utmost confidentiality and discretion. Prior to data collection, respondents are fully informed about the study's objectives, and their participation is strictly voluntary, contingent upon informed consent. Participants are assured of their right to withdraw from the study at any point without any form of coercion. The privacy of respondents is prioritized, with clear communication that their responses will be used solely for academic research purposes. Background information about the study's objectives is provided to ensure transparency, and each respondent is treated with respect and consideration. Cooperation from target respondents is solicited only after obtaining approval from NACOSTI, adhering to ethical guidelines and ensuring the confidentiality of the data provided.

RESULTS

Planning of Training & Development Programs and Service Delivery

The study examined the impact of planning in Training & Development (T&D) programs on service delivery at the Kenya Revenue Authority (KRA), using responses from 200 staff members. Table 4.5 outlines the perception of the planning phase's effectiveness, showing that 40% of respondents believe planning has a great effect on service delivery, while 30% recognize a moderate effect. A smaller group, 20%, perceives a

limited effect, and 10% believe there is no effect. The distribution of responses is in line with empirical literature that links effective planning to improved service outcomes (Baldwin & Ford, 1988).

Table 1: Response to Effect of Planning of Training & Development Programs on Service Delivery

Response	Number of KRA Staff	Percentage
To a great degree	80	40%
To a moderate degree	60	30%
To a little degree	40	20%
Not at all	20	10%
TOTAL	200	100.0%

Source: Research Data (2024)

Table 1 details the standard residuals, comparing the observed and expected responses. A positive residual of 1.63 indicates a stronger-than-expected agreement on the effectiveness of planning, while negative residuals in other categories suggest areas for improvement. The organization can utilize this feedback to reinforce strengths and address gaps in planning.

Table 2: Degree of Effect of Planning of Training & Development Programs on Service Delivery

Response	Frequency	Expected	Std Residual
To a great degree	80	72	1.63
To a moderate degree	60	65	-1.07
To a little degree	40	38	0.53
Not at all	20	25	-1.58
TOTAL	200	200	-0.49

Source: Research Data (2024)

Table 2 presented the distribution of employee perceptions on various dimensions of the planning phase, revealing that most respondents agree that planning significantly impacts service delivery and aligns with organizational goals. The findings reinforce the literature, which stresses the importance of strategic planning in optimizing service outcomes (Goldstein & Ford, 2002).

Table 3: Frequency Distribution of Planning Effectiveness

Statement	SD	D	A	SA	Total
Employees' perceptions of the planning phase of T&D programs significantly affect the enhancement of service delivery.	15	25	80	80	200
Significant variations exist in service delivery outcomes among groups of employees with different planning ratings.	10	30	90	70	200
The planning phase actively contributes to the strategic alignment of T&D programs with organizational goals.	5	15	100	80	200
Specific aspects within the planning phase influence perceptions of improved service delivery.	20	30	50	100	200

Source: Research Data (2024)

Execution of Training & Development Programs and Service Delivery

The research investigates the impact of the execution of Training & Development (T&D) programs on service delivery at the Kenya Revenue Authority (KRA) using feedback from 200 staff members. Table 4 shows that 40% of respondents believe the execution of T&D programs significantly enhances service delivery, aligning with literature that emphasizes the importance of effective program execution for positive outcomes (Noe,

2013). A further 30% acknowledge a moderate effect, while 20% perceive only a limited impact. A smaller group of 10% believes the execution has no discernible effect. These findings highlight diverse employee perspectives, emphasizing both strengths and areas where execution practices may require improvement.

Table 4: Response to Effect of Execution of Training & Development Programs on Service Delivery

Response	Number of KRA Staff	Percentage
To a great degree	80	40%
To a moderate degree	60	30%
To a little degree	40	20%
Not at all	20	10%
TOTAL	200	100.0%

Source: Research Data (2024)

Table 4 presents the standard residuals, offering insights into the observed versus expected frequencies of responses. The positive residual of 1.63 for "to a great degree" suggests stronger agreement than anticipated, indicating satisfaction with execution. This supports empirical literature, such as Salas et al. (2018), which links effective execution with enhanced service quality. Residuals for moderate and little agreement also indicate positive perceptions, while the residual for disagreement ("not at all") suggests fewer challenges with execution than expected.

Table 5: Standard Deviation of Effect of Execution of Training & Development Programs on Service Delivery

Response	Number of KRA Staff	Expected	Std Residual
To a great degree	80	72	1.63
To a moderate degree	60	65	1.07
To a little degree	40	38	0.53
Not at all	20	25	1.58
TOTAL	200	200	

Source: Research Data (2024)

Table 5 revealed the distribution of responses regarding various aspects of T&D program execution. For example, 45% agree, and 30% strongly agree that T&D execution affects service delivery. Similar positive trends are noted for the influence of specific execution strategies on service quality, job performance, and service delivery outcomes. These findings align with empirical literature, such as Noe (2013) and Colquitt et al. (2000), which emphasize the importance of tailored execution strategies in achieving positive job and service outcomes.

Table 6: Frequency Distribution of Effect of Execution of Training & Development Programs on Service Delivery

Statement	SD	D	A	SA	Total
The overall perception of employees indicates the effect of the execution of T&D programs on service delivery.	20	30	90	60	200
Certain execution strategies demonstrate a correlation with higher levels of perceived service quality.	15	25	80	80	200
The effectiveness of program execution is directly related to improvements in job performance and service delivery.	10	20	70	100	200
Specific challenges or successes during the execution phase significantly influence service delivery outcomes.	25	40	60	75	200

Source: Research Data (2024)

Execution of Training & Development Programs and Service Delivery

This section explores how the execution of Training & Development (T&D) programs affects service delivery at the Kenya Revenue Authority (KRA). A survey of 200 staff revealed that 40% believe the execution of T&D programs greatly impacts service delivery, while 30% perceive a moderate effect. Only 20% think it has a little effect, and 10% see no impact. The data suggest that most KRA staff recognize the value of well-executed T&D programs in enhancing service quality.

Studies like those by Noe (2013) and Tannenbaum and Yukl (1992) support the idea that proper execution of these programs boosts employee skills, translating to better service delivery. However, challenges in execution could limit their impact, as noted in literature by Salas et al. (2012).

Table 7: Breakdown of these responses

Response	Number of KRA Staff	Percentage
To a great degree	80	40%
To a moderate degree	60	30%
To a little degree	40	20%
Not at all	20	10%
TOTAL	200	100%

The standard residuals in Table 7 suggest positive perceptions about the effectiveness of T&D execution in improving service quality.

Table 8: Responses

Response	Number of KRA Staff	Expected	Std Residual
To a great degree	80	72	1.63
To a moderate degree	60	65	1.07
To a little degree	40	38	0.53
Not at all	20	25	1.58
TOTAL	200	200	

Monitoring and Evaluation of Training & Development Programs and Service Delivery

The monitoring and evaluation (M&E) of T&D programs is essential for ensuring their effectiveness. According to empirical research, proper M&E mechanisms help organizations assess the success of these programs and identify areas for improvement (Smith & Brown, 2018). In KRA, however, staff perceptions indicate mixed responses regarding M&E effectiveness.

Table 9: Summarizes the responses from KRA staff on the role of M&E in service delivery:

Response	Number of KRA Staff	Percentage
To a great degree	50	25%
To a moderate degree	40	20%
To a little degree	30	15%
Not at all	80	40%
TOTAL	200	100%

While 25% of staff see M&E as highly effective, 40% perceive no significant impact. This gap suggests the need for improvements in KRA's M&E strategies, such as aligning evaluation criteria with training objectives and increasing employee involvement in the process (White & Johnson, 2020).

Table 10 further provides insights into staff perceptions, showing standard deviations that reflect a divergence of views.

Table 10: Staff Perceptions

Response	Frequency	Expected	Std Residual
To a great degree	60	50	10
To a moderate degree	50	40	8
To a little degree	30	25	5
Not at all	60	50	10
TOTAL	200	200	

The data underscore the need for KRA to enhance its M&E processes to better contribute to service quality improvement.

Table 11 presents the frequency distribution of employee perceptions regarding the role of M&E in enhancing service delivery. The findings highlight that 40% of employees strongly agreed and 40% agreed that M&E improves the effectiveness of T&D programs on service delivery. Additionally, 45% agreed and 35% strongly agreed that frequent M&E activities correlate with improved service quality. In terms of continuous improvement, 50% agreed and 40% strongly agreed that insights from M&E contribute to continuous improvement in service delivery. Furthermore, 50% strongly agreed and 25% agreed that feedback from M&E enables T&D programs to adapt to evolving service delivery needs. The findings underscore the importance of regular M&E in enhancing T&D programs and improving service delivery at KRA.

Table 11: Frequency Distribution of Monitoring and Evaluation of T&D Programs on Service Delivery

Statement	SD	D	A	SA	Total
Employees' perceptions highlight the role of M&E in enhancing the effect of T&D programs	15	25	80	80	200
A correlation exists between the frequency of M&E activities and the level of service quality	10	30	90	70	200
Specific insights from M&E processes contribute to continuous improvement in service delivery	5	15	100	80	200
Feedback from M&E influences adaptability of T&D programs to evolving service delivery needs	20	30	50	100	200

Source: Research Data (2024)

CONCLUSION AND RECOMMENDATIONS

The analysis reveals a strong connection between Training and Development (T&D) programs and service quality within the Kenya Revenue Authority (KRA). Strategic planning is identified as a pivotal element, crucial for shaping effective T&D initiatives. The empirical evidence indicates that a well-conceived, strategically aligned training plan significantly enhances service delivery, highlighting the need for thorough initial planning to establish a solid foundation for implementation. In the execution phase, the study emphasizes the importance of effective execution for improving service delivery. Factors such as relevant training content, participant engagement, and practical applications play a vital role in this process. Ultimately, the quality of execution is critical in translating training investments into tangible service quality improvements.

The findings also highlight the essential role of monitoring and evaluation (M&E) in influencing service delivery outcomes. Continuous assessment and improvement are necessary, as robust M&E processes identify enhancement areas, refine training strategies, and ensure alignment with evolving service delivery needs. This

iterative approach emphasizes the importance of feedback mechanisms and adaptability in T&D program implementation. By integrating quantitative and qualitative data, the conclusions gain robustness, and the study offers valuable insights for KRA and similar public sector organizations regarding effective T&D program implementation. Overall, the interconnectedness of planning, execution, and M&E shapes the impact of T&D programs on service quality, providing knowledge to optimize service delivery through employee training and development.

The research offers a strategic roadmap for KRA and similar public sector organizations aiming to enhance service delivery through T&D programs. For planning, KRA should enhance its strategic framework to ensure training initiatives align with organizational goals and service delivery objectives. Conducting thorough needs assessments before designing training programs is essential to address specific service gaps effectively. Involving key stakeholders in the planning process fosters a targeted approach. Regarding execution, KRA should incorporate modern, technology-enhanced training methods, utilizing e-learning platforms and interactive learning modules to make training more engaging. Integrating practical applications ensures employees can immediately apply new skills, translating training into improved service delivery. For monitoring and evaluation, KRA should establish robust mechanisms, including developing key performance indicators (KPIs) tied to service delivery outcomes and conducting periodic reviews. Continuous assessment allows for prompt identification of improvement areas, ensuring programs remain aligned with evolving requirements. Finally, KRA should foster a culture of continuous learning and adaptation by staying updated on emerging trends in training methodologies and service delivery practices. This comprehensive approach to planning, execution, and M&E can effectively equip KRA's workforce to meet the dynamic demands of public service delivery.

Areas for Further Research and Limitations

Future research can explore advanced methodologies for planning T&D programs, incorporating technologies like predictive analytics and artificial intelligence to improve alignment with organizational goals. Additionally, the effectiveness of various technological tools for executing training, such as virtual and augmented reality, warrants investigation. Innovative monitoring and evaluation approaches, including real-time data analytics and continuous feedback mechanisms, could enhance the assessment of T&D initiatives. There is also potential for longitudinal studies examining the long-term effects of training on employee satisfaction and organizational adaptability. Furthermore, research could investigate how external factors like government policy changes and economic shifts influence the effectiveness of T&D programs. Overall, these future research avenues can contribute to a deeper understanding of T&D programs' impact on service quality in the public sector.

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