



UNIVERSITY of LUSAKA

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SCHOOL OF BUSINESS, ECONOMICS AND MANAGEMENT

**ASSESSING THE EFFECTIVENESS OF TRAINING AND DEVELOPMENT
PROGRAMS IN ENHANCING WORKFORCE COMPETENCIES:
A CASE OF THE ZAMBIA REVENUE AUTHORITY (ZRA)**

A DISSERTATION

**SUBMITTED TO THE SCHOOL OF BUSINESS, ECONOMICS AND
MANAGEMENT IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR
THE AWARD OF THE BACHELOR'S DEGREE IN HUMAN RESOURCE
MANAGEMENT**

BY

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DECLARATION

I, Athina Zaloumis, student number HRM20222254, hereby declare that this dissertation titled “Assessing the Effectiveness of Training and Development Programs in Enhancing Workforce Competencies: A Case of the Zambia Revenue Authority (ZRA)” is my own original work. It has been carried out in partial fulfilment of the requirements for the Bachelor’s Degree in Human Resource Management at the University of Lusaka.

This dissertation has not been submitted before, either in whole or in part, for any academic award at this or any other institution.

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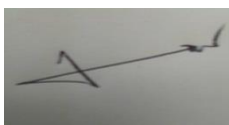
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DEDICATION

I dedicate this dissertation to my family, whose unwavering support, encouragement, and belief in my potential have been the foundation of my academic journey. Your love and sacrifice have made this achievement possible.

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ABSTRACT

Training and development programmes are widely recognized as essential for building an effective, adaptive workforce in public and private institutions, directly boosting productivity, efficiency, and sustainable development. The aim of this study was to assess the effectiveness of training and development programs in enhancing workforce competencies at the Zambia Revenue Authority (ZRA). A quantitative research design was employed using 109 distributed questionnaires, of which 104 valid responses were analyzed using the Statistical Package for Social Sciences (SPSS).

The findings indicated that although employees showed high awareness of training policies (91.3%) and had access to diverse programs—particularly on-the-job training (88.5%)—the overall impact on competencies remained moderate. Technical skills improved moderately ($M = 3.88$), while leadership competencies lagged ($M = 3.41$). Only 68.2% reported positive effects on job performance, with 40.4% expressing dissatisfaction. Strategic alignment was partial, and monitoring and evaluation mechanisms were weak ($M = 3.42$). Implementation challenges were substantial, including workload barriers (84.1%), limited program availability (70.7%), and resource constraints (64.6%).

The study concludes that although ZRA has established a solid training structure, operational pressures, skill gaps, and insufficient evaluation limit its effectiveness. Strengthening leadership training, improving strategic alignment, ensuring workload-balanced scheduling, and enhancing post-training evaluation are recommended.

Keywords: *Training and development policies, workforce competencies, strategic alignment, implementation challenges, Zambia Revenue Authority.*

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CHAPTER ONE

INTRODUCTION AND BACKGROUND

1.0 Introduction

This study focuses on assessing the effectiveness of training and development programs in enhancing workforce competencies within organizations with Zambia Revenue Authority as a case study. The chapter provides a background to the study, outlines the problem statement, research objectives, research questions, significance and scope of the study, and lastly operational definitions of key terms.

1.1 Background to the Study

In Zambia, systemic challenges in workforce capacity are particularly evident within the Zambia Revenue Authority (ZRA), the country's primary agency responsible for tax collection and administration. The ZRA was established on April 1, 1994, as a semi-autonomous institution under the Zambia Revenue Authority Act (Chapter 321 of the Laws of Zambia). This creation formed part of a broader tax reform programme launched in 1992, prompted by sharp declines in government revenues from around 30 percent of GDP in the late 1970s to just 13 percent in the early 1990s. The reform merged the former Departments of Income Tax and Customs and Excise from the Ministry of Finance into a unified body, aiming to modernise revenue administration, enhance efficiency through competitive staffing and management practices, and boost tax collection outside the constraints of traditional civil service rules (ZRA, 2024.).

Zambia became only the second African country (after Uganda in 1992) to adopt this semi-autonomous revenue authority model, with support from international partners such as the United Kingdom's Department for International Development (DFID), which assisted in operationalising the institution by recruiting experts. From its inception, the ZRA has prioritised professionalisation and capacity building to strengthen its effectiveness in revenue mobilisation, trade facilitation, and compliance enforcement, particularly in complex sectors like mining (Mubian, 2024).

To support ongoing staff development, the ZRA has maintained a dedicated training school and implemented various capacity-building policies and programmes since its early years. These initiatives include specialised training in areas such as customs, direct and indirect taxes, auditing, and compliance monitoring, often through internal courses, workshops, and career development opportunities designed to broaden employees' skills across divisions. The emphasis on training reflects the organisation's recognition of the need for continuous professional enhancement to meet evolving revenue challenges (ZRA, 2025).

Despite these structures, the ZRA has repeatedly acknowledged persistent gaps in staff competencies, which undermine its ability to effectively collect revenue and manage compliance (ZRA, 2023). These deficiencies are especially critical in high-stakes sectors such as mining, where specialised expertise in auditing, transfer pricing, and regulatory oversight is essential to prevent revenue leakage and financial risks to the state. Such training shortfalls highlight broader systemic issues in aligning capacity-building efforts with operational demands.

This study therefore seeks to assess the effectiveness of training and development programmes at the ZRA in enhancing workforce competencies. By examining how these programmes align with institutional objectives and address identified capacity gaps, the research aims to provide evidence-based insights into the strengths and weaknesses of the ZRA's current approach. In doing so, it contributes to national priorities of strengthening public sector performance, improving revenue mobilisation, and promoting accountability, in alignment with Zambia's Vision 2030 and Sustainable Development Goal (SDG) 8, which emphasises inclusive and sustainable economic growth through productive employment and decent work.

1.2 Statement of the Problem

The effectiveness of training and development programs remains a critical issue in Zambia's public institutions, particularly within the Zambia Revenue Authority (ZRA). Despite having a training school and policy frameworks in place, evidence shows that the Authority continues to grapple with inadequate workforce competencies, which has undermined its capacity to execute its mandate effectively. For instance, the Auditor General's review of ZRA operations revealed that training for Customs officers was mostly confined to basic and orientation courses, with insufficient advanced and specialized programs to meet the evolving

demands of international trade (Auditor General, 2013). Furthermore, a SADC capacity-building diagnostic study highlighted that although ZRA had a dedicated training school, it was under-utilized, with training manuals and structured programs being minimal, while management skills were often neglected in favor of technical basics (SADC, 2009). More recently, ZRA's former Commissioner General, Kingsley Chanda, admitted that the Authority lacked adequately trained staff to conduct audits of multinational mining companies, a gap that left the state vulnerable to potential revenue losses (Lusaka Times, 2024). This was echoed again in 2024 when the Authority acknowledged that it was still "rebuilding capacity" to effectively audit the mining sector, a task requiring advanced technical and financial auditing skills (Zambian Observer, 2024). These repeated admissions of competence gaps underscore systemic deficiencies in the design, delivery, and evaluation of training and development programs at ZRA. Such deficiencies not only compromise revenue collection and compliance monitoring but also point to a broader institutional challenge of aligning staff competencies with organizational goals. It was therefore imperative to investigate how effective ZRA's training and development programs have been in enhancing workforce competencies, and how these programs can be restructured to strengthen institutional performance.

1.3 Research Objectives

1.3.1 General Objective

To assess the effectiveness of training and development programs in enhancing workforce competencies at Zambia Revenue Authority.

1.3.2 Specific Objectives

- i. To identify the training and development policies implemented at the Zambia Revenue Authority.
- ii. To ascertain employees' perceptions of the impact of these training and development policies on their Job-related competencies.
- i. To assess the alignment of training and development policies with the strategic objectives of the Zambia Revenue Authority.
- ii. To identify the challenges affecting the implementation of training and development programs at the Zambia Revenue Authority.

1.4 Research Questions

- i. What training and development policies are implemented at the Zambia Revenue Authority?
- ii. How do employees perceive the impact of training and development policies on their job-related competencies?
- iii. To what extent are training and development policies aligned with the strategic objectives of the Zambia Revenue Authority?
- iv. What challenges affect the implementation of training and development programs at the Zambia Revenue Authority?

1.5 Significance of the Study

The study is significant as it provides an empirical basis for understanding how training and development programs influence not just routine task performance but the strategic capacity of a revenue-focused institution like the Zambia Revenue Authority (ZRA). By examining the alignment of training initiatives with organizational goals, the research sheds light on whether human capital investments translate into enhanced institutional adaptability, decision-making efficiency, and the ability to respond to complex fiscal challenges. Furthermore, the study offers insights into the perceptual gaps between management and employees regarding the relevance and effectiveness of capacity-building efforts, highlighting areas where training may fail to address real-world operational needs. The findings can guide evidence-based reforms in professional development policies, ensuring that training resources are optimally allocated to strengthen technical, managerial, and analytical competencies critical for revenue collection and governance. Beyond ZRA, the study contributes to broader public sector knowledge by illustrating how targeted training programs can enhance institutional resilience, workforce motivation, and the long-term sustainability of performance-oriented public organizations.

1.6 Scope of the Study

The study was geographically and institutionally scoped to Lusaka, focusing specifically on the Zambia Revenue Authority (ZRA) Headquarters, located at Revenue House, Plot No. 1704, Kalambo Road, Villa Elizabetha. This location served as the central operational hub for

ZRA and housed a wide range of personnel responsible for critical functions such as tax collection, auditing, compliance enforcement, and policy implementation. The study targeted employees within grades ZRA05 to ZRA10, as these staff members represented the core operational and managerial workforce directly involved in executing the Authority's revenue collection strategies and were most likely to have participated in or been impacted by the organization's training and development programs. By concentrating on this defined cohort, the research generated in-depth insights into how training policies were experienced across different levels of responsibility, from senior operational staff to middle managers, and how these programs contributed to the development of both technical and managerial competencies. The study deliberately excluded employees below grade ZRA05 and above grade ZRA10 to maintain focus on those directly engaged in day-to-day operational and supervisory functions, ensuring that the findings were specific, relevant, and actionable for institutional training policy evaluation. The temporal scope was limited to the current and recent training programs implemented over the past five years, allowing the study to assess contemporary practices, their effectiveness, and the challenges affecting implementation, while providing a realistic understanding of workforce development dynamics within ZRA Headquarters in Lusaka.

1.7 Operational Definitions of Key Terms

Training and Development Programs: Training and development programs refer to structured initiatives implemented by an organization to enhance employees' knowledge, skills, and competencies, with the goal of improving individual performance and achieving organizational objectives (Noe, 2017).

Workforce Competencies: Workforce competencies are the combination of knowledge, skills, abilities, and behaviors that employees possess and demonstrate in performing their job tasks effectively, contributing to the organization's strategic goals (Boyatzis, 1982).

Employee Perceptions: Employee perceptions are the attitudes, beliefs, and subjective assessments that employees hold regarding the effectiveness, relevance, and impact of organizational programs, such as training and development, on their job performance and career growth (Robbins & Judge, 2019).

Strategic Alignment: Strategic alignment is the degree to which training and development initiatives are designed and implemented to support the overarching goals, priorities, and operational strategies of an organization (Kaplan & Norton, 2006).

Organizational Performance: Organizational performance refers to the extent to which an organization achieves its goals and objectives efficiently and effectively, including measures of productivity, quality, and service delivery outcomes (Richard et al., 2009).

Capacity Building: Capacity building is the process through which an organization systematically enhances the skills, knowledge, and capabilities of its employees to perform their duties more effectively and adapt to evolving work requirements (UNDP, 2015).

Implementation Challenges: Implementation challenges refer to obstacles, limitations, or barriers that hinder the effective delivery, uptake, and outcomes of training and development programs within an organization (Salas et al., 2012).

1.8 Chapter Synthesis

Chapter One serves as the introduction to the overall study. It sets the general background, establishes the research problem, gives the research objectives, justification, scope, and limitation of the study. It also contains a brief examination of the most important concepts within the research topic.

Chapter Two is also dedicated to extensive literature review. It tries to operationalize key concepts, critically review past empirical and theoretical researches on the topic, and provide the conceptual framework of the research.

Chapter Three discusses the research strategy employed when carrying out the study. It explains the research design, the population of the study, sampling procedures employed, data collection instruments, and the procedure taken. This chapter also provides information on reliability, validity, and ethical issues noted in the study.

Chapter Four discusses the presentation and analysis of data collected. It reports the findings of the study using descriptive and inferential statistical techniques, and takes into account the overarching themes and tendencies to be derived from the data. Furthermore, it interprets the findings reported in the previous chapter by relating them to research questions underlying this study as well as to theory used in Chapter Two. It links empirical evidence and theoretical understanding to give valid explanations.

Lastly, Chapter five concludes the study by summarizing the key findings, deriving general conclusions, and giving practical recommendations regarding public policy, managerial practice, and further research from the findings

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter reviews scholarly work on training and development (T&D) in relation to workforce competencies, with the aim of grounding the study within both theoretical and empirical contexts. The review draws from global, regional, and local perspectives, followed by a theoretical and conceptual framework, and concludes by identifying the gaps in the literature that justify the current study.

2.1 General Review

Globally, training and development are widely recognized as fundamental to building an effective and adaptive workforce in both public and private institutions. According to the International Labour Organization (ILO, 2021), investment in skills development contributes directly to productivity growth, institutional efficiency, and the broader goals of sustainable development. The World Bank (2020) also notes that organizations with structured training programs achieve up to 24% higher profit margins than those without, underscoring the strategic value of human capital development. In the public sector, where institutions are tasked with complex responsibilities such as tax administration, revenue collection, and public service delivery, the alignment of training with organizational objectives is particularly critical. Experiences from countries such as Singapore and Canada illustrate how continuous professional development, combined with performance-based training evaluation, enhances workforce competencies and institutional credibility (World Bank, 2020; OECD, 2019).

Across Africa, however, gaps in training and development continue to undermine institutional performance. The African Development Bank (AfDB, 2021) emphasizes that many public institutions on the continent face challenges of outdated training curricula, limited resources for capacity-building, and inadequate monitoring of training outcomes. These weaknesses have direct implications for public service delivery and governance, as poorly trained staff often struggle to meet the dynamic demands of policy implementation and revenue administration. For instance, a study in Nigeria revealed that lack of continuous training among revenue officers contributed to inefficiencies in tax audits and compliance enforcement (Okoye and Ezejiofor, 2016). Similarly, in Kenya, the Public Service

Commission identified persistent gaps in technical and managerial competencies due to limited professional development opportunities, which hampered service delivery in key state agencies (PSC Kenya, 2020). These cases highlight a broader continental challenge where training is often under-prioritized, despite being central to institutional performance.

Regionally, Southern Africa faces comparable issues, with institutions grappling with skills mismatches and insufficient investment in workforce development. According to the Southern African Development Community (SADC, 2009), while several countries, including Zambia, have established training schools for public sector staff, these facilities remain under-utilized and lack advanced programs tailored to evolving institutional needs. A diagnostic study on customs and revenue management in the region revealed that training efforts were often limited to basic induction courses, with little emphasis on advanced auditing, compliance monitoring, and management skills (SADC, 2009). This has weakened the capacity of revenue authorities and other public institutions to effectively carry out mandates, particularly in areas requiring specialized technical knowledge.

Training and development (T&D) constitute fundamental functions of human resource management, aimed at improving employees' knowledge, skills, attitudes, and overall performance. Training is generally understood as a short-term, structured process designed to provide employees with specific, job-related competencies required to perform their current roles more effectively and to address immediate performance deficiencies (Noe, 2023). In contrast, development represents a longer-term, more holistic approach that focuses on preparing employees for future responsibilities, career advancement, and leadership positions by fostering broader personal and professional growth (Noe, 2023). This distinction underscores that training targets task-specific improvement in the present, while development builds adaptive capacity and long-term potential aligned with organisational strategic objectives (Armstrong & Taylor, 2020).

The literature commonly categorises training methods into two broad types: on-the-job and off-the-job approaches, with the choice of method depending on organisational goals, available resources, participant characteristics, and desired learning outcomes (Sitzmann & Weinhardt, 2019; Kraiger et al., 2019). On-the-job training occurs within the normal working environment and integrates learning directly into daily tasks. It includes techniques such as job rotation, which allows employees to gain experience across multiple roles; coaching and mentoring, which provide personalised guidance from experienced colleagues or supervisors; and apprenticeships, which combine supervised practical work with structured instruction.

This approach is widely valued for its cost-effectiveness, relevance to real work situations, and immediate application of learning, although it may sometimes lead to workplace disruptions or variations in mentoring quality (Sitzmann & Weinhardt, 2019). Off-the-job training, by comparison, takes place away from the regular work setting to minimise interruptions and enable concentrated learning. It encompasses classroom-based lectures and workshops for systematic knowledge delivery, simulations and role-playing for safe practice of complex scenarios, e-learning platforms including online modules and virtual environments, and case studies that promote analytical and critical thinking skills. While this category supports standardised, high-quality skill development and scalability, it can be more expensive and may face difficulties in ensuring effective transfer of learning back to the workplace (Kraiger et al., 2019). Increasingly, organisations adopt blended training strategies that combine elements of both approaches to capitalise on their respective strengths (Noe, 2023).

Globally, training and development are recognised as strategic investments that enhance workforce competencies, improve productivity, and enable organisations to remain competitive in rapidly changing business environments (Noe, 2023). In the African context, and particularly in Zambia, T&D is regarded as both a remedial intervention to close persistent skill gaps and a proactive strategy for strengthening institutional capacity and contributing to national economic competitiveness (Kamoche et al., 2004). Empirical studies conducted in Zambian settings, including manufacturing small and medium enterprises in Lusaka and large-scale operations such as those in the mining sector, consistently show that well-designed T&D programmes lead to measurable improvements in employee performance, productivity, and adaptability in the face of economic and operational challenges. Vocational training and youth skills development initiatives further seek to align learning outcomes with industry needs in order to enhance employability, particularly in environments characterised by high unemployment, although challenges such as limited resources, infrastructural constraints, and gender disparities continue to influence programme effectiveness and reach (African Development Bank reports; various Zambian sectoral studies).

Workforce competencies are understood as the observable and demonstrable knowledge, skills, and attitudes (KSAs) that enable individuals to perform their roles effectively and to adapt to changing demands. These competencies range from technical expertise to essential

soft skills such as problem-solving, teamwork, communication, and adaptability, all of which are critical to achieving sustained organisational success (Noe, 2023).

2.2 Empirical Review

2.2.1 Training and development policies implemented by public Institutions

In the United Kingdom, a study by the UCL Global Business School for Health in 2019 examined the training and development policies for senior National Health Service (NHS) managers. The study utilized data obtained through Freedom of Information requests from 74 NHS trusts across England. The analysis revealed that only 20% of NHS leaders had received formal senior management training in the past five years, with an average annual investment of just £106 per manager. In contrast, NHS trusts spent approximately £600,000 annually on management consultants. The study highlighted significant staffing issues, with an average of 79 senior management roles per trust left unfilled each year. The authors warned that without better training and support, the NHS reform agenda could falter. The findings underscored the need for standardized training policies, adequate funding, and leadership support to enhance the effectiveness of public sector training programs (UCL Global Business School for Health, 2025).

In the United States, a study by the U.S. Office of Personnel Management (OPM) examined the effectiveness of training and development policies across federal agencies. The study utilized a mixed-methods approach, combining surveys of federal employees with interviews of human resources managers. The analysis revealed that agencies with well-structured training programs reported higher employee satisfaction and performance. However, challenges such as budget constraints and inconsistent implementation across agencies were identified. The study concluded that standardized training policies, coupled with adequate funding and leadership support, are crucial for enhancing the effectiveness of public sector training programs (OPM, 2023).

In South Africa, a study by Moyo and Ndlovu (2021) explored the implementation of training and development policies in municipal governments. The researchers employed a qualitative approach, conducting in-depth interviews with municipal managers and analyzing policy documents. The study found that while training policies were in place, their implementation was often hindered by a lack of resources and political interference. The authors emphasized

the importance of aligning training programs with organizational goals and ensuring accountability in their execution (Moyo & Ndlovu, 2021).

In Kenya, a study by Wambui and Otieno (2020) investigated the effectiveness of training and development policies in the public health sector. The researchers used a cross-sectional survey design, distributing questionnaires to health workers across various counties. The findings indicated that while training programs were perceived positively, their impact on job performance was limited due to inadequate follow-up and lack of practical application. The study recommended the integration of mentorship and on-the-job training to enhance the effectiveness of development programs (Wambui & Otieno, 2020).

In Zambia, a study by Nyirenda (2015) assessed the impact of the Zambia Public Service Training and Development Policy (ZPSTDP) on the morale of health workers at the University Teaching Hospital (UTH). The study employed a descriptive research design, utilizing ward-to-ward surveys to gather data from health workers. The analysis revealed that while the policy aimed to improve service delivery and address challenges such as low work performance and high labor turnover, its implementation faced challenges. These included inadequate resources, high attrition rates, and rapidly changing technology. The study concluded that the ZPSTDP had a positive impact on staff morale, but recommended addressing the identified challenges to enhance its effectiveness (Nyirenda, 2015).

2.2.2 Employees' perceptions of the impact of training and development policies on their Job-related competencies

Newman, Thanacoody, and Hui (2009) examined the impact of employee perceptions of training on organizational commitment and turnover intentions in China. They conducted a survey involving 437 employees from multinational enterprises in the Chinese service sector. The study revealed that positive perceptions of training programs were associated with higher organizational commitment and lower turnover intentions. The authors suggested that organizations should focus on improving training programs to enhance employee retention and commitment.

Fejfarová and Fejfar (2016) investigated the relationship between employee training and development and the competency-based approach in organizations in the Czech Republic. They conducted a long-term study involving 1,360 organizations and found that only 21.8%

of organizations utilized a competency-based approach in their training and development programs. The study highlighted the importance of aligning training programs with specific competencies to enhance job-related skills. The authors recommended that organizations adopt competency-based approaches to improve the effectiveness of training programs.

Khan and Mehmood (2024) explored the impact of training variables on organizational commitment in Pakistan. They surveyed 200 employees from various industries in Lahore, focusing on access to training, motivation for training, and perceived benefits of training. The study found that access to training and motivation for training had a significant positive association with organizational commitment, while perceived benefits of training did not show a significant relationship. The authors suggested that organizations should ensure equitable access to training and motivate employees to participate to enhance their commitment.

Irune and Tony-Olley (2019) conducted a study in Nigeria to assess employees' perceptions of the impact of training and development policies on their job-related competencies. They employed a mixed-methods approach, utilizing structured questionnaires and interviews to collect data from employees in various organizations. The study found that employees perceived training and development programs as effective in enhancing their job-related competencies, leading to improved performance and job satisfaction. The authors recommended that organizations in Nigeria invest more in training and development to foster employee growth and organizational success.

In a 2016 study, Hang'andu examined the promotion of self-development among employees in Zambia's public service, specifically within the Ministry of Education, Science, Vocational Training and Early Education (MESVTEE). The research employed a mixed-methods approach, combining qualitative interviews with quantitative surveys to gather data from MESVTEE employees. The study identified several challenges hindering the effective implementation of training and development programs, including inadequate resources, high attrition rates due to brain drain, skills shortages, gender imbalances, and rapidly changing technology. Despite the existence of various self-development initiatives such as sponsorships, full-time and distance learning programs, and study leave, the study found that these efforts were often insufficient to address the growing demands of the public service. The findings highlighted the need for the MESVTEE to develop new policies and review existing ones to ensure that the short-, medium-, and long-term objectives of the public

service are met effectively. The study concluded that without addressing these challenges, the public service would continue to face difficulties in enhancing employee competencies and improving service delivery.

2.2.3 Alignment of training and development policies with the strategic objectives of public institutions

In a 2003 report, the U.S. Government Accountability Office (GAO) conducted an extensive review of human capital management and training programs in federal agencies to provide guidance on assessing and aligning training and development efforts with strategic objectives. The report utilized a qualitative document review methodology, analyzing policies, agency reports, and prior evaluations of federal training programs. The GAO found that a misalignment often existed between the training initiatives implemented and the long-term strategic objectives of federal institutions, leading to underutilized skills and reduced performance outcomes. The study emphasized that agencies must clearly link training activities to business objectives, involve senior management in planning, and establish performance metrics to measure effectiveness. Furthermore, it highlighted the importance of institutionalizing continuous feedback loops between training design and organizational goals, suggesting that strategic alignment improves employee competencies, fosters workforce agility, and ultimately enhances organizational efficiency and public service delivery (U.S. Government Accountability Office, 2003).

The Australian Public Service Commission (APSC) in 2003 examined the strategic management of learning and development within the Australian Public Service (APS) to ensure that training programs supported organizational goals. The study employed a policy and document analysis approach, reviewing APS learning and development strategies, annual reports, and guidelines, and supplemented these findings with interviews of public service executives responsible for human resource management. The research revealed that while many agencies had developed training initiatives, there was often insufficient alignment with broader organizational strategies, which limited the capacity of training to contribute to performance improvement. The framework proposed by the APSC recommended integrating training plans into overall workforce planning, using systematic needs assessments, and establishing monitoring and evaluation mechanisms to assess the effectiveness of training relative to strategic objectives. The study concluded that aligning training with organizational goals not only enhances employee skills and competencies but also supports long-term

institutional capability development and the delivery of high-quality public services (Australian Public Service Commission, 2003).

Salum et al. (2018) conducted an empirical study to examine strategic factors affecting training and development in Tanzania's public sector, focusing on selected local government authorities. The study employed a mixed-methods approach, combining quantitative surveys with 210 employees and qualitative interviews with 20 human resource managers to gain a comprehensive understanding of the alignment of training programs with organizational objectives. The findings indicated that although training programs existed, they were often designed without adequate consideration of local strategic goals, leading to inefficiencies and suboptimal skill development. Key challenges identified included limited financial and human resources, lack of modern technology for training delivery, and organizational structures that hindered effective program implementation. The study recommended that local authorities adopt a strategic approach, linking training content and delivery to organizational objectives, and develop evaluation mechanisms to assess the impact of training on employee performance. By addressing these issues, the authors argued that public sector institutions could enhance workforce capacity, achieve strategic goals more effectively, and improve service delivery outcomes (Salum et al., 2018).

Edward, Faitira, and Mthombeni (2022) conducted a literature review and qualitative analysis to explore the role of training and development in strategy implementation within Zimbabwean organizations. The study systematically examined empirical research and policy documents to understand how employee development programs contributed to organizational performance. It found that misalignment between training initiatives and organizational strategy was a common barrier, often resulting in low employee engagement, poor skill utilization, and limited contribution to achieving strategic objectives. The study highlighted that effective alignment requires training programs to be designed with clear links to organizational goals, continuous monitoring of learning outcomes, and active involvement of senior management in the design and implementation of training initiatives. Furthermore, the authors emphasized that when training is strategically aligned, it positively impacts employee motivation, engagement, retention, and overall organizational performance. The study recommended that public institutions integrate workforce development planning into strategic management processes to ensure that training initiatives consistently support organizational priorities (Edward, Faitira & Mthombeni, 2022).

In a 2024 study, Muwema and Phiri analyzed the impact of Integrated Financial Management Information Systems (IFMIS) on the procurement process in Zambia's public sector. The researchers employed a cross-sectional survey design, collecting data from 75 respondents across various government ministries. The study found that while IFMIS was intended to streamline procurement processes and align them with strategic objectives, its implementation faced challenges such as inadequate training and resistance to change. The researchers concluded that for IFMIS to effectively support strategic goals, comprehensive training programs must be developed and aligned with the system's objectives. This alignment would ensure that personnel are equipped with the necessary skills to utilize the system effectively, thereby enhancing the procurement process and contributing to the achievement of institutional strategic objectives (Muwema & Phiri, 2024).

2.2.4 Challenges affecting the implementation of training and development programs in public institutions

In a 2023 study, Lee analyzed the challenges organizations face in implementing effective corporate training programs. The research identified common issues such as limited budgets, employee resistance, and difficulties in measuring impact. To address budget constraints, the study proposed clearly communicating the return on investment from training initiatives. Overcoming employee resistance was emphasized through designing training programs that are practical and relevant to the employees' roles. Additionally, the study discussed various metrics for evaluating the impact and effectiveness of training programs, highlighting the importance of aligning training objectives with organizational goals to ensure successful implementation (Lee, 2023).

Le et al. (2025) conducted a study to identify factors affecting the implementation of civil servant training and development policies in Vietnam. The research utilized descriptive statistical analysis and regression analysis of structural equation modeling (SEM) to analyze data collected from a survey of 433 civil servants. The study found that four key factors influenced the implementation of training policies: the nature of the policy implementation problem, resources for policy implementation, the capacity of civil servants, and the policy implementation environment. The findings underscored the importance of addressing these factors to improve the quality and efficiency of civil servant training programs, suggesting that state agencies should consider these elements to meet the needs of the people and society in the future (Le et al., 2025).

A study by Tshukudu and Nel (2022) in Botswana evaluated training and development initiatives in the public sector, aiming to strengthen organizational success factors and improve performance management. The researchers employed a qualitative research design, conducting in-depth interviews with public sector managers and analyzing existing training programs and policies. The study identified critical variables influencing the effectiveness of training initiatives, such as leadership support, resource allocation, and alignment with organizational goals. The findings highlighted that training programs often lacked clear connections to strategic objectives, leading to suboptimal outcomes. The study recommended the development of a comprehensive evaluation framework to assess the impact of training on organizational performance, advocating for a more strategic approach to training and development in the public sector (Tshukudu & Nel, 2022).

In a 2012 study, Tembo investigated the challenges hindering the effective implementation of training and development programs within Zambia's public service. Employing a survey methodology, the study collected data from employees in the Ministry of Energy and Water Development, Human Resource Development Officers, and managers of training institutions. The findings revealed several significant barriers, including inadequate funding for training initiatives, favoritism and tribalism in the selection of participants, lack of interest among employees, negative attitudes of officers responsible for training, and the rigidity of public service systems. Additionally, the study highlighted gender disparities, noting that the existing training policies were gender-neutral, which inadvertently exacerbated gender imbalances in training opportunities. To address these challenges, the study recommended increasing funding for training programs, promoting positive attitudes towards continuous training, reducing bureaucratic interference, and ensuring that training policies are gender-sensitive to enhance the effective implementation of training and development in the public service. These recommendations aim to improve the capacity of public institutions to deliver quality services and foster career progression for both male and female employees.

2.3 Theoretical Framework

The study will use the Human Capital Theory (HCT) as well as the Kirkpatrick's Four-Level Training Evaluation Model,

2.3.1 Human Capital Theory

Human Capital Theory, originally developed by Schultz (1961) and further elaborated by Becker (1964), posits that investments in human resources, such as education, training, and development programs, enhance individual productivity and organizational performance. Schultz (1961) emphasized that human skills and knowledge are valuable assets that contribute to economic growth, while Becker (1964) formalized the concept, arguing that expenditures on education and training improve the productive capacity of employees and generate returns for both individuals and organizations. The theory underscores the idea that workforce development is not merely a cost but a strategic investment with tangible and intangible benefits.

Several scholars have applied Human Capital Theory in studies exploring the impact of training and development on employee competencies and organizational outcomes. For instance, Kinyua (2016) conducted a study in Kenya examining the relationship between training programs and employee performance in public institutions, finding that structured training significantly improved employees' technical and managerial skills, thereby enhancing overall organizational effectiveness. Similarly, Olaniyan and Okemakinde (2008) explored the Nigerian public sector and reported that human capital investments, including continuous professional development, positively influenced employee competencies and productivity. These studies demonstrate that HCT provides a robust framework for linking training and development initiatives with workforce performance improvements and organizational growth.

The justification for using Human Capital Theory in this study is that it directly aligns with the core objective: assessing how training and development programs at the Zambia Revenue Authority enhance workforce competencies. By framing the study within HCT, it becomes possible to examine training as a strategic investment that increases employee skills, knowledge, and productivity, which in turn supports the Authority's operational efficiency and revenue collection objectives. Moreover, HCT allows the study to quantify and interpret the benefits of training initiatives in terms of employee performance, making it highly applicable for empirical research in public sector organizations.

2.3.2 Kirkpatrick's Four-Level Training Evaluation Model

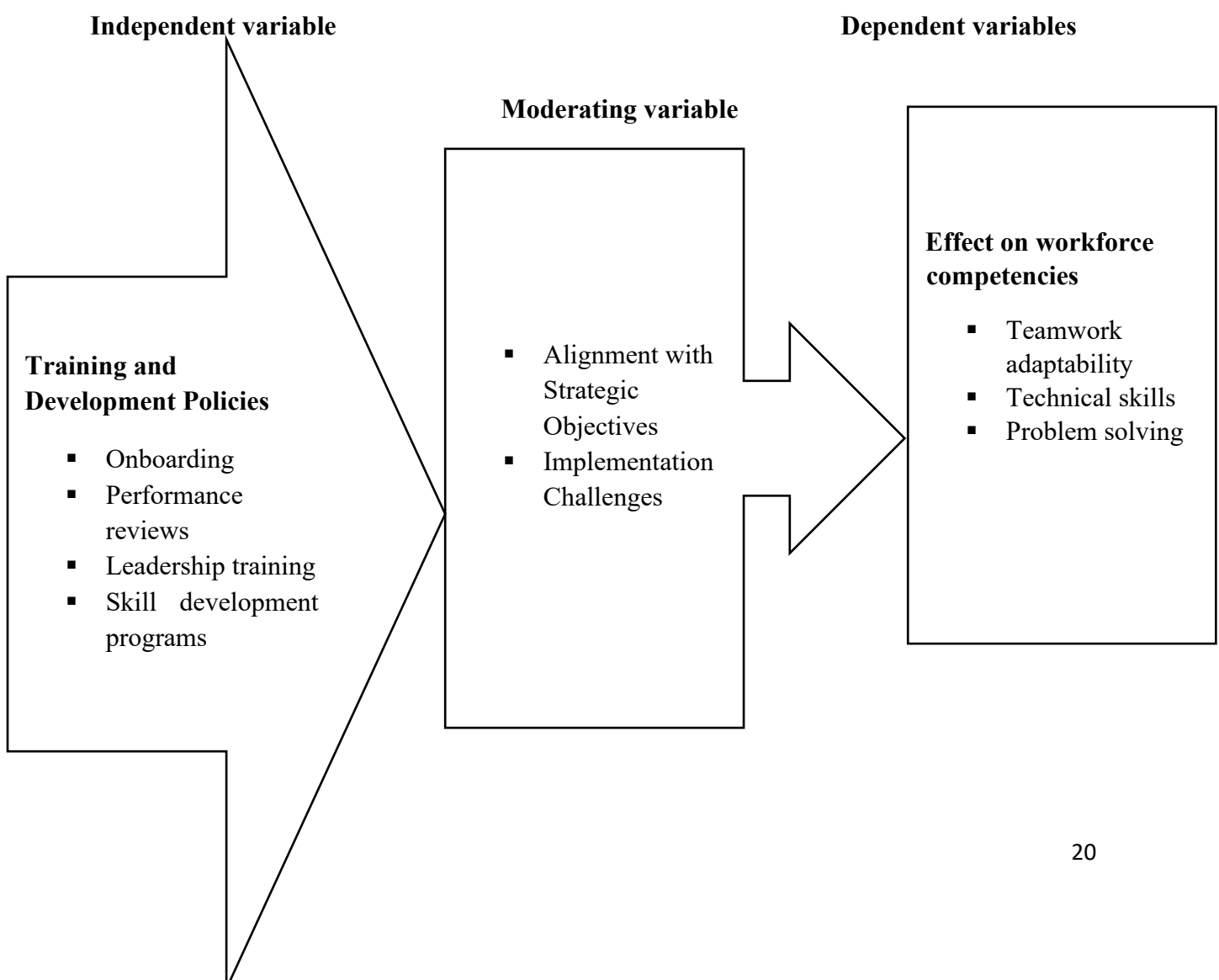
Kirkpatrick's Four-Level Training Evaluation Model, will also serve as a theoretical lens to assess the effectiveness of training and development programs in enhancing workforce competencies at the Zambia Revenue Authority. This model was developed by Donald Kirkpatrick in 1959 and has since become one of the most widely used frameworks for evaluating training outcomes. The model posits that training effectiveness can be measured across four levels: Reaction (how participants respond to training), Learning (the knowledge and skills acquired), Behavior (the extent to which trainees apply what they learned on the job), and Results (the organizational impact of the training) (Kirkpatrick, 1996). The model's origin stems from the need to systematically evaluate training programs beyond subjective feedback and link them to measurable organizational outcomes.

Several scholars have applied Kirkpatrick's model in studies examining training effectiveness. For instance, Al-Ansi and Hanaysha (2019) conducted research in Malaysia on public sector employees and found that programs evaluated across all four Kirkpatrick levels significantly improved employee competencies, job performance, and service delivery outcomes. Similarly, Ahmed et al. (2021) used the model in the context of a healthcare organization in Pakistan, reporting that training interventions that assessed behavior and results not just participant reactions—led to measurable improvements in staff efficiency and organizational performance. These studies highlight the model's robustness in evaluating both individual and organizational benefits of training programs.

The justification for using Kirkpatrick's model in this study is its direct applicability in measuring the effectiveness of training programs at multiple levels, from employee satisfaction to tangible organizational results. Since the aim of the study is to assess how training programs enhance workforce competencies at the Zambia Revenue Authority, this model provides a structured framework to evaluate not only whether employees gain knowledge but also whether they apply it effectively in their roles and whether it contributes to improved institutional performance. By using this theory, the study can offer actionable insights into which aspects of training programs are most impactful and identify areas for improvement.

2.4 Conceptual Framework

Figure 2.1 Conceptual Framework



Source: Researcher's Construct, 2025

In this conceptual framework, training and development policies act as the independent variable, encompassing the structured initiatives at the Zambia Revenue Authority (ZRA) designed to build employee capabilities, such as skill-building workshops or leadership programs, which form the foundation for organizational capacity enhancement. The policies shown in the conceptual framework flow through intermediate variables, including alignment with strategic objectives, which evaluates how well training supports ZRA's core aims like improving tax compliance and operational efficiency, ensuring relevance and buy-in from leadership; and implementation challenges, which captures obstacles like funding shortages or scheduling conflicts that can dilute policy effectiveness. Together, these intermediates mediate the relationship to the dependent variable, effect on workforce competency shown in the conceptual framework, reflecting subjective assessments of how training bolsters job-related competencies, such as analytical skills or regulatory knowledge, ultimately influencing motivation, retention, and performance. This structure highlights the pathway from policy design to perceived outcomes in ZRA, with alignment amplifying positive effects and challenges potentially hindering them, aligning with the study's objectives to identify policies, gauge perceptions, assess strategic fit, and pinpoint barriers for targeted improvements in employee development.

2.5 Gaps in Literature

The existing literature on training and development policies in public institutions highlights several critical insights but also reveals significant gaps that necessitate further research, particularly in the context of ZRA. Studies such as UCL Global Business School for Health (2025) in the UK and OPM (2023) in the US underscore the importance of standardized training policies and adequate funding but fail to explore the specific contextual factors, such as organizational culture or technological integration, that influence policy effectiveness in developing countries. Similarly, Moyo and Ndlovu (2021) in South Africa and Wambui and

Otieno (2020) in Kenya identify resource constraints and lack of practical application as barriers, yet their analyses lack a detailed examination of how employee perceptions and engagement levels mediate the impact of training on workforce competencies. In Zambia, Nyirenda (2015) and Hang'andu (2016) highlight challenges like inadequate resources, high attrition, and technological changes, but their studies are limited to specific sectors (health and education) and do not address the unique operational demands of revenue authorities, which require specialized skills in tax administration and compliance. Furthermore, while studies like Salum et al. (2018) and Edward, Faitira, and Mthombeni (2022) emphasize aligning training with strategic objectives, they provide limited empirical evidence on how to operationalize such alignment in resource-constrained settings. Tembo (2012) identifies systemic issues like favouritism and gender disparities in Zambia's public service, but the study's focus on the Ministry of Energy and Water Development limits its applicability to other public institutions like the ZRA. These gaps, particularly the lack of sector-specific analysis, insufficient focus on employee perceptions, and limited exploration of strategic alignment in resource-scarce contexts, prompted the current study to address these shortcomings by examining tailored training interventions and their impact on ZRA's operational efficiency and employee performance.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the methodology that was used to conduct the study. It outlines how data was gathered, the research design that was adopted, the data collection techniques that were applied, and the population from which the sample was drawn. It further explains the sample size, sampling procedures, data analysis techniques, and the methods used to ensure reliability and validity. Finally, it highlights the ethical considerations that guided the entire research process.

3.1 Research Design

A descriptive research design was adopted for this study to systematically describe and analyze the effectiveness of training and development programs in enhancing workforce competencies at the Zambia Revenue Authority (ZRA). A descriptive research design focuses on accurately portraying the characteristics, behaviors, and conditions of a population or phenomenon as it exists, without manipulating variables, thereby enabling the researcher to establish clear patterns, trends, and relationships among variables of interest (Creswell, 2014).

The use of a descriptive research design was justified because the study sought to assess existing training and development practices at ZRA and examine how these programs relate to employees' skills, knowledge, and performance levels. This design made it possible to gather data from a relatively large group of employees and present an objective picture of the current state of workforce competencies, including areas of strength and weakness. Furthermore, the descriptive approach enabled the identification of key challenges such as gaps in training relevance, limited follow-up mechanisms, and resource constraints, without altering the organizational setting. By providing a clear and factual understanding of training outcomes at ZRA, the descriptive research design supported evidence-based

recommendations aimed at improving the effectiveness of training and development programs.

3.2 Research Approach

The study employed a quantitative research approach, which is defined as a systematic method of collecting and analyzing numerical data in order to measure variables, test relationships, and produce objective and statistically verifiable findings (Creswell, 2014). This approach was used to generate empirical evidence on the impact of training and development programs at ZRA through the collection of quantifiable data. Structured questionnaires were administered to respondents, and statistical tools were applied to analyze variables such as skill improvement, knowledge enhancement, and performance outcomes following training interventions. The quantitative research approach was appropriate because it allowed for objectivity, precision, and comparability of results, while minimizing researcher bias. Furthermore, it enabled the findings to be generalized to the broader ZRA workforce, ensuring that the conclusions drawn were representative and useful for informed decision-making in policy formulation and human resource development (Bryman, 2016).

3.3 Study Population

The study population consisted of all employees of the Zambia Revenue Authority (ZRA), as they were the primary recipients and implementers of training and development programs. As of a July 2025 report, the total staff complement for the Zambia Revenue Authority (ZRA) stands at 2,782 (ZRA, 2025). This population was selected because it provided critical insights into the effectiveness of training policies, the alignment of these programs with strategic objectives, and the challenges encountered in their implementation. By examining the experiences and perceptions of ZRA employees, the study captured the direct impact of training initiatives on job-related competencies, professional development, and overall organizational performance.

3.4 Sample Size

With an estimated population of 150 employees at the ZRA Head Office, Yamane's formula was applied to determine the appropriate sample size:

$$n = \frac{N}{1 + Ne^2}$$

Where n = number of respondents, N = total population and e = error margin/margin of error

Given N = 150 and e = 5%

$$\begin{aligned}n &= \frac{150}{1+150(0.05)^2} \\&= \frac{150}{1+150(0.0025)} \\&= \frac{150}{1+0.375} \\&= \frac{150}{1.375} \\&= 109\end{aligned}$$

Therefore, the sample consisted of 109 respondents.

3.5 Sampling Procedure

A simple random sampling technique was used to select respondents from ZRA employees. Simple random sampling is defined as a probability sampling method in which every member of the target population has an equal and independent chance of being selected for participation in the study, thereby enhancing representativeness and reducing selection bias (Bryman, 2016). This method was employed to ensure fairness and objectivity in the selection of respondents and to allow the sample to reflect the diverse professional and departmental composition of the ZRA workforce. The sampling procedure involved a lottery system in which potential respondents drew slips labeled “YES” or “NO,” with only those who selected “YES” participating in the study until the desired sample size was achieved. The use of simple random sampling ensured the inclusion of varied perspectives and increased the reliability and credibility of the findings related to the effectiveness, alignment, and implementation challenges of training and development programs at ZRA.

3.6 Data Collection Instruments

Primary data was collected using a structured questionnaire designed to address the study’s specific objectives. A structured questionnaire is a data collection instrument consisting of standardized and predetermined questions presented in the same order to all respondents, which ensures consistency, comparability, and ease of quantitative analysis (Creswell, 2014).

This type of questionnaire was used because it is well suited to quantitative research and descriptive studies, as it allows for the efficient collection of numerical data from a large number of respondents while minimizing researcher bias. The questionnaire included closed-ended questions covering the existence and content of training policies, employees' perceptions of their impact on job-related competencies, alignment with ZRA's strategic objectives, and challenges in program implementation. Likert-scale items were incorporated to enable respondents to indicate the degree of agreement or disagreement with statements regarding training effectiveness and policy relevance, thereby facilitating statistical measurement of attitudes and perceptions.

Secondary data was obtained from organizational records, policy documents, and existing literature on training and development and workforce competencies. The use of both primary and secondary data sources ensured comprehensive coverage of the research objectives and allowed for triangulation of findings, thereby enhancing the validity and reliability of the study results (Bryman, 2008).

3.7 Reliability and Validity

Validity and reliability were addressed to enhance the quality and trustworthiness of the study findings. Validity refers to the extent to which a research instrument accurately measures what it is intended to measure, ensuring that the results truly reflect the phenomenon under investigation (Creswell, 2014). To ensure validity, the study employed well-established measures to accurately assess training effectiveness, policy alignment, employee perceptions, and implementation challenges. For instance, improvements in employee competencies were compared against established job performance indicators and expected training outcomes, thereby confirming that the instruments captured relevant and meaningful aspects of workforce development (Johnson et al., 2015; Munyati & Chileshe, 2020).

Reliability, on the other hand, refers to the consistency and stability of a research instrument in producing similar results under consistent conditions (Bryman, 2016). Reliability was ensured through standardized procedures in questionnaire administration, data coding, and statistical analysis (Creswell, 2014). In addition, Cronbach's Alpha was used to assess the

internal consistency of the questionnaire items, with a minimum acceptable threshold of 0.7, ensuring that only dependable and consistent items were retained for analysis. Collectively, these measures enhanced the credibility, consistency, and replicability of the findings on the effectiveness and alignment of training and development programs at ZRA.

3.8 Data Analysis

Data was analyzed using Social Sciences Statistics Software (SPSS) version 22.0 due to its efficiency in handling large datasets and performing descriptive and inferential analyses. Collected data was coded, organized, and presented in formats such as frequency distributions, percentages, and mean scores. Inferential statistics were applied to examine relationships between training policies, alignment with strategic objectives, employees' perceived competency improvements, and implementation challenges. The analysis provided comprehensive insights into the effectiveness of ZRA's training programs and identified areas for improvement.

3.9 Ethical Considerations

The study upheld strict ethical standards throughout the research process. Participation was voluntary, and respondents were fully informed about the study objectives through an informed consent note. All information obtained was treated with strict confidentiality and used solely for research purposes. The researcher obtained a letter of introduction from relevant authorities to facilitate data collection. Privacy, anonymity, and security of respondents' information were maintained at all times, ensuring ethical integrity and trustworthiness in assessing the effectiveness of training and development programs at ZRA.

CHAPTER FOUR: DATA PRESENTATION ANALYSIS AND DISCUSSION OF FINDINGS

4.0 Introduction

This section is presenting and analyzing the data collected for the study. After gathering the data and examining it meticulously, it is being transformed into usable and interpretable information. As the analysis is unfolding, key elements are being highlighted, and the evaluated data is being compared with findings from other relevant research.

4.1 Response Rate

The study involved employees of the Zambia Revenue Authority (ZRA) at the headquarters. Of the 109 questionnaires distributed to these employees, 104 valid responses were effectively returned, which corresponds to a participation rate of 95.4%. Regarding this rate of participation, Martella and Morgan (2010) argue in their studies that a rate of 75% is adequate to faithfully represent the total population.

4.2 Characteristics of Respondents

1. 4.2.1 Ages of respondents

The age distribution of respondents is crucial for understanding how training and development programs at ZRA may influence workforce competencies across different career stages and generational perspectives. Of the 104 respondents, 12.5% were below 25 years, 38.5% fell within the 25–34 years category, 30.8% were aged 35–44 years, 14.4% were in the 45–54 years range, and 3.8% were 55 years and above. This spread indicates a predominantly mid-career workforce, with the largest group (25–34 years) likely benefiting from early-career skill enhancement through training, while older groups may focus on leadership or specialized competencies to sustain performance.

Table 4.1: Age Group of Respondents

Age Group	Frequency Number	Percentage (%)
Below 25 years	13	12.5
25–34 years	40	38.5
35–44 years	32	30.8
45–54 years	15	14.4
55 years and above	4	3.8
Total	104	100.0

Source: Field data, 2025

4.2.2 Gender

Gender representation in the workforce provides insights into the inclusivity of training programs and their differential impact on competency development at ZRA. Among the 104 respondents, 59.6% were male, 39.4% were female, and 1.0% preferred not to say as shown in table 4.2. The male-dominated sample suggests that findings on training effectiveness may more strongly reflect male experiences in tax administration roles; however, the notable female participation highlights opportunities to assess gender-specific barriers or successes in building competencies, such as through targeted development initiatives.

Table 4.2: Gender of Respondents

Gender	Frequency	Percentage (%)
Male	62	59.6
Female	41	39.4
Prefer not to say	1	1.0
Total	104	100.0

Source: Field data, 2025

4.2.3 Level of Education

Educational background influences baseline competencies and the potential uptake of training programs at ZRA. The data from 104 respondents showed that 9.6% held a certificate as their highest qualification, 26.0% had a diploma, 51.9% possessed a bachelor's degree, 11.5% had a master's degree, and 1.0% specified other qualifications. The predominance of bachelor's degree holders indicates a highly educated workforce well-positioned to give informed responses on training and development at ZRA. These can also absorb advanced training, potentially leading to greater enhancements in technical competencies like tax policy analysis or compliance auditing.

Table 4.3: Highest Level of Education of Respondents

Education Level	Frequency	Percentage (%)
Certificate	10	9.6
Diploma	27	26.0
Bachelor's Degree	54	51.9
Master's Degree	12	11.5
Other	1	1.0
Total	104	100.0

Source: Field data, 2025

4.2.4 Current Position at ZRA

Position levels at ZRA reflect hierarchical differences in competency needs, with training programs potentially varying in focus from operational skills to strategic leadership. Of the 104 respondents, 22.1% were in administrative/clerical roles, 42.3% held technical/professional positions, 26.9% were in managerial/supervisory roles, 7.7% were executives, and 1.0% specified other positions. The heavy representation of technical/professional staff underscores the importance of specialized training in core revenue collection functions, while managerial inclusion allows evaluation of leadership development effectiveness.

Table 4.4: Current Position of Respondents

Position	Frequency	Percentage (%)
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Administrative/Clerical	23	22.1
Technical/Professional	44	42.3
Managerial/Supervisory	28	26.9
Executive	8	7.7
Other	1	1.0
Total	104	100.0

Source: Field data, 2025

4.2.5 Length of Employment at ZRA

Tenure at ZRA indicates experience levels, which can moderate the impact of training on competency enhancement newer? employees may require foundational programs, while veterans benefit from refresher or advanced modules. Among the 104 respondents, 8.7% had less than 1 year of employment, 25.0% had 1–3 years, 28.8% had 4–6 years, 19.2% had 7–10 years, and 18.3% had more than 10 years. The balanced distribution, with a peak in mid-tenure (4–6 years), suggests training programs can be assessed for retention of competencies over time and their role in career progression.

Table 4.5: Length of Employment of Respondents

Employment Duration	Frequency	Percentage (%)
Less than 1 year	9	8.7
1–3 years	26	25.0
4–6 years	30	28.8
7–10 years	20	19.2
More than 10 years	19	18.3
Total	104	100.0

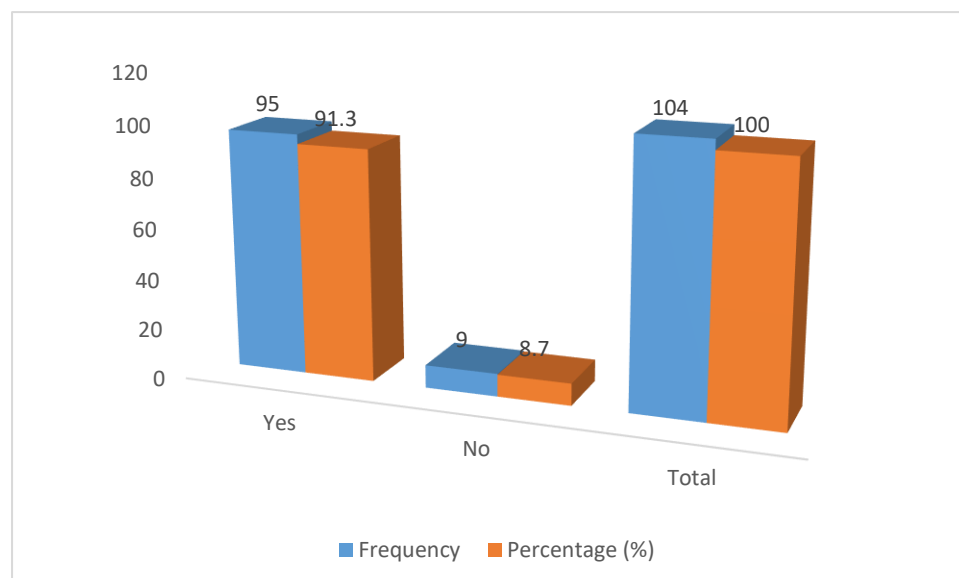
Source: Field data, 2025

4.3 Training and Development Policies Implemented at the Zambia Revenue Authority

4.3.1 Awareness of Formal Training and Development Policies

Employee awareness of formal training policies is fundamental to their utilization and perceived value in enhancing workforce competencies at ZRA. Of the 104 respondents, an overwhelming majority (91.3%) confirmed awareness of formal training and development policies, while only 8.7% indicated they were not aware as shown in figure 4.1. This high level of awareness suggested effective internal communication mechanisms and institutional commitment to human capital development, providing a strong foundation for policy implementation and participation in competency-building initiatives.

Figure 4.1: Awareness of Formal Training and Development Policies at ZRA



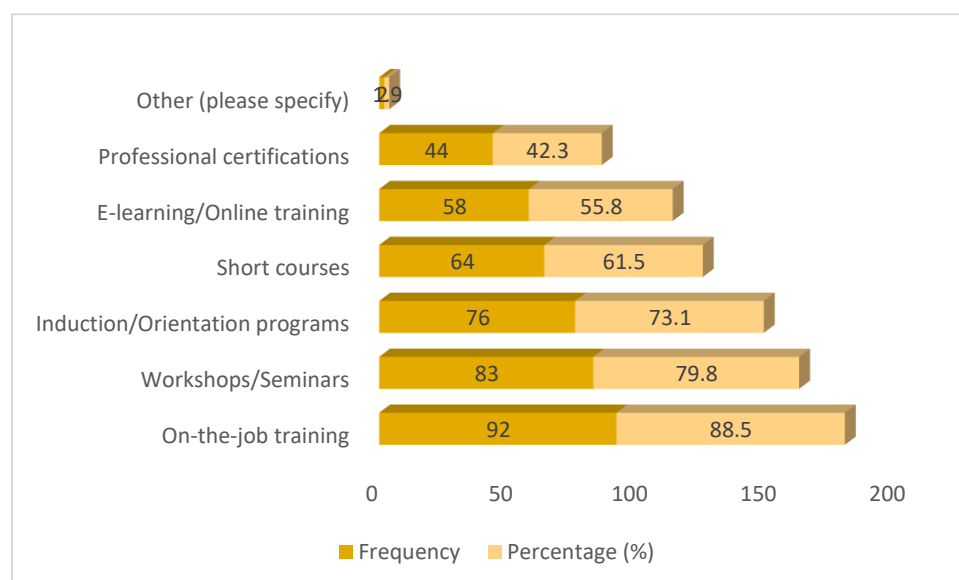
Source: Field data, 2025

4.3.2 Types of Training and Development Programs Participated In

Understanding the diversity of training modalities offered at ZRA is essential to identifying which programs are most accessible and frequently utilized by employees. The results in figure 4.2 revealed a broad portfolio of training interventions. On-the-job training was the most participated in (88.5%), followed by workshops/seminars (79.8%) and induction/orientation programs (73.1%). Short courses (61.5%) and e-learning/online training (55.8%) were also widely accessed, while professional certifications (42.3%) and other specialized programs (1.9%) were less common. This distribution reflects a practical, job-

embedded approach to development, with strong emphasis on continuous, workplace-integrated learning, critical for tax administration roles requiring up-to-date regulatory and technical knowledge.

Figure 4.2: Types of Training and Development Programs Participated in at ZRA



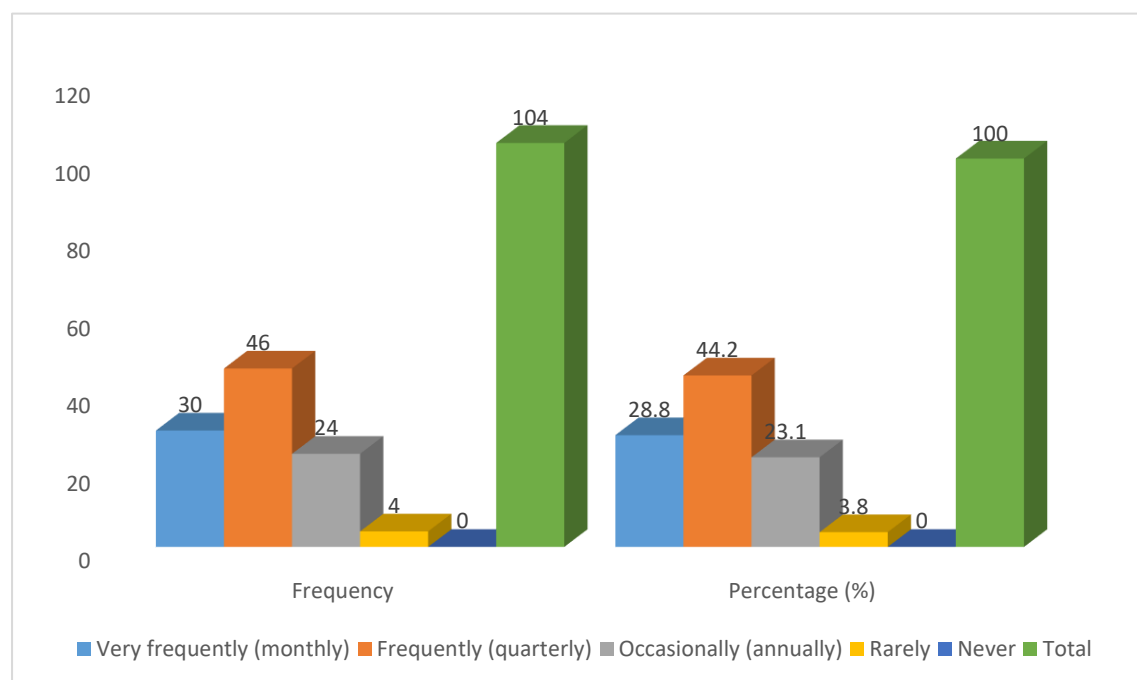
Source: Field data, 2025

4.3.3 Frequency of Training Programs Offered

The regularity of training opportunities influences skill reinforcement and knowledge retention. Among respondents, 28.8% reported training programs being offered very frequently (monthly), 44.2% indicated frequently (quarterly), 23.1% noted occasionally (annually), and 3.8% perceived them as rarely available. None reported "never." This predominantly quarterly-to-monthly cadence demonstrates a structured and proactive

approach to continuous professional development at ZRA, aligning with best practices in public sector institutions where regulatory changes necessitate regular up skilling.

Figure 4.3: Frequency of Training Programs Offered at ZRA



Source: Field data, 2025

4.3.4 Perceptions of Training and Development Policies

A five-point Likert scale was used to assess employee perceptions of key policy dimensions, where 1 = Strongly Disagree and 5 = Strongly Agree. Mean scores below 4.0 indicate strong

positive agreement, while values between 3.5 and 4.0 reflect moderate agreement. Standard deviations below 1.0 suggest high consensus.

Table 4.6: Employee Perceptions of Training and Development Policies at ZRA

Statement	N	Mean	SD	Skewness	Kurtosis
ZRA provides adequate training opportunities to enhance employee skills.	104	4.18	0.72	-0.81	0.41
Training programs are relevant to my job responsibilities.	104	4.31	0.65	-0.93	0.68
Employees are encouraged to participate in continuous learning programs.	104	4.09	0.79	-0.67	-0.12
Training policies are well communicated and understood by employees.	104	4.25	0.69	-0.88	0.55

Source: Field data, 2025

The results in Table 4.9 indicate highly favorable perceptions of ZRA’s training and development policies. The highest-rated statement was relevance of training to job responsibilities ($M = 4.31$, $SD = 0.65$), with strong negative skewness (-0.93) confirming that the vast majority of respondents found training directly applicable to their roles in tax assessment, auditing, or customer service. Policy communication and understanding also scored highly ($M = 4.25$, $SD = 0.69$), reinforcing earlier findings on awareness and suggesting robust dissemination channels. Adequate training opportunities ($M = 4.18$) and encouragement for continuous learning ($M = 4.09$) both exceeded 4.0, though slightly lower means and marginally higher standard deviations indicate minor variations—possibly among newer or administratively positioned staff. Overall, low standard deviations (all < 0.80) and negative skewness across items reflect strong organizational consensus on the effectiveness and supportiveness of ZRA’s training framework. These findings align with Armstrong (2014), who posits that well-communicated, job-relevant, and regularly accessible training policies significantly enhance employee engagement and institutional performance in revenue authorities.

4.4 Employees' Perceptions of the Impact of Training and Development Policies on Job-Related Competencies at ZRA

4.4.1 Overall Impact of Training on Job Performance

Employee perceptions of training's effect on job performance provided a direct measure of policy effectiveness in building competencies. Of the 104 respondents, 28.8% reported a very positive impact, 39.4% noted a positive impact, 23.1% remained neutral, 7.7% indicated a negative impact, and 1.0% felt a very negative impact as shown in table 4.7. While two-thirds (68.2%) perceived some level of improvement, the substantial neutral-to-negative segment (31.8%) signalled that training did not uniformly translate into enhanced performance across the workforce. This suggested that although policies existed and were accessed, their practical application and outcomes required strengthening to meet diverse job demands at ZRA.

Table 4.7: Perceived Impact of Training on Job Performance at ZRA

Response Option	Frequency	Percentage (%)
Very positively	30	28.8
Positively	41	39.4
Neutral	24	23.1
Negatively	8	7.7
Very negatively	1	1.0
Total	104	100.0

Source: Field data, 2025

4.4.2 Extent of Improvement in Specific Job-Related Competencies

A five-point scale (1 = Not Improved, 5 = Highly Improved) was used to evaluate perceived gains in core competencies. Mean scores above 4.0 indicated strong perceived improvement, while scores below 3.5 suggested limited impact.

Table 4.8: Perceived Improvement in Job-Related Competencies Post-Training at ZRA

Competency	N	Mean	SD	Skewness	Kurtosis
Technical/Job-specific skills	104	3.88	0.91	-0.62	-0.18
Communication skills	104	3.62	0.97	-0.41	-0.52
Leadership/Management skills	104	3.41	1.05	-0.28	-0.71
Problem-solving skills	104	3.75	0.93	-0.54	-0.33
Time management and productivity	104	3.59	0.99	-0.37	-0.59

Source: Field data, 2025

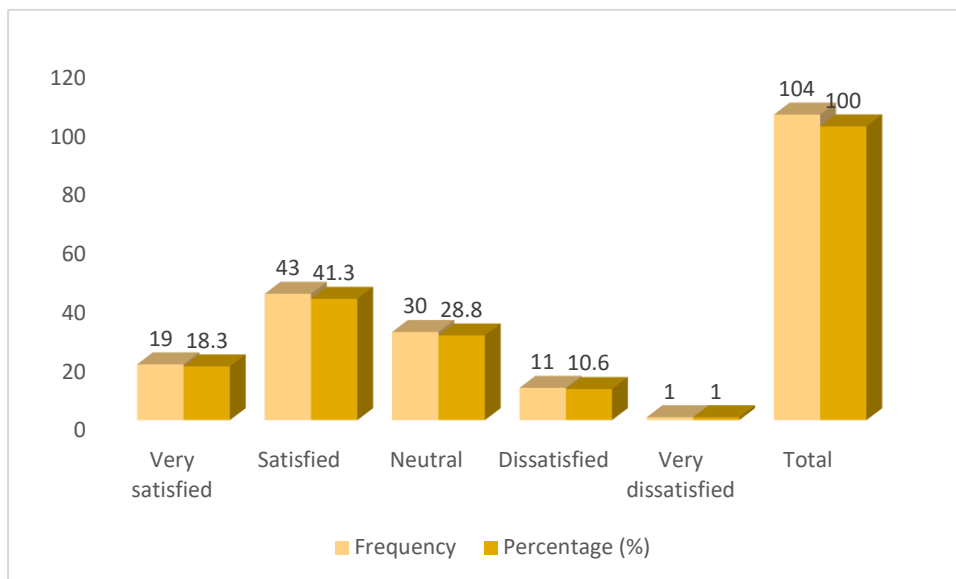
The results in Table 4.11 revealed moderate perceived improvements across competencies, with technical/job-specific skills scoring highest ($M = 3.88$, $SD = 0.91$), reflecting the practical, role-focused nature of much of ZRA’s training (e.g., tax law updates, audit techniques). However, this still fell short of the “Improved” threshold (4.0), indicating that while gains were acknowledged, they were not transformative for most employees. Problem-solving skills ($M = 3.75$) and communication skills ($M = 3.62$) followed, showing relevance in client-facing and analytical roles. Time management and productivity ($M = 3.59$) and especially leadership/management skills ($M = 3.41$, $SD = 1.05$) received the lowest ratings, with higher variability and skewness values suggesting inconsistent impact—particularly among non-managerial staff or those in routine functions. Negative skewness across items indicated a lean toward improvement, but mean scores clustered in the 3.4–3.9 range confirmed that training only moderately enhanced competencies, with significant room for deeper, more sustained skill development.

4.4.3 Overall Satisfaction with Training and Development Opportunities

Satisfaction levels reflected the perceived value and responsiveness of training policies to employee needs. Among respondents, 18.3% were very satisfied, 41.3% were satisfied, 28.8% remained neutral, 10.6% were dissatisfied, and 1.0% were very dissatisfied. While a

majority (59.6%) expressed satisfaction, the combined neutral-to-dissatisfied group (40.4%) higher than the positive impact rate underscored a gap between policy implementation and employee expectations. This ambivalence suggested that although training was available and somewhat beneficial, it often failed to fully address individual competency gaps or adapt to evolving job demands.

Figure 4.4: Overall Satisfaction with Training and Development Opportunities at ZRA



Source: Field data, 2025

In summary, although a majority of ZRA employees acknowledged positive contributions from training and development policies—particularly in technical and problem-solving domains—overall perceptions remained moderately favorable at best. Mean competency improvement scores below 4.0, a third of respondents neutral or negative on performance impact, and over 40% not fully satisfied collectively indicated that more needed to be done to align training content, delivery, and follow-up with actual job requirements. Targeted interventions in leadership development, time management, and personalized learning pathways could have bridged these gaps, ensuring training translated into measurable, sustained competency gains across the authority.

4.5 Alignment of Training and Development Policies with the Strategic Objectives of the Zambia Revenue Authority

4.5.1 Perceived Alignment of Training Programs with ZRA’s Strategic Goals

Respondents were asked to evaluate the degree of alignment between training programs and ZRA’s strategic goals. Of the 104 respondents, 12.5% indicated that programs were fully aligned, 48.1% reported partial alignment, 23.1% stated not aligned, and 16.3% were not sure. Although a simple majority (60.6%) perceived some level of alignment, the combined not aligned and not sure responses (39.4%) represented a significant portion of the workforce. This division suggested that while training policies broadly supported institutional priorities, a substantial number of employees questioned their strategic relevance or remained uncertain about the connection.

Table 4.9: Perceived Alignment of Training Programs with ZRA’s Strategic Goals

Response Option	Frequency	Percentage (%)
Yes, fully aligned	13	12.5
Partially aligned	50	48.1
Not aligned	24	23.1
Not sure	17	16.3
Total	104	100.0

Source: Field data, 2025

4.5.2 Employee Agreement on Alignment and Effectiveness of Training Policies

A five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree) was used to assess perceptions of strategic integration and operational effectiveness. Mean scores above 4.0 indicated strong agreement, while scores below 3.5 signalled weak consensus.

Table 4.10: Perceptions of Alignment and Effectiveness of Training Policies with Strategic Objectives

Statement	N	Mean	SD	Skewness	Kurtosis
Training programs support ZRA’s mission and strategic objectives.	104	3.71	0.94	-0.48	-0.31

Training initiatives are designed to address organizational skill gaps.	104	3.58	1.01	-0.39	-0.54
The outcomes of training programs are monitored and evaluated effectively.	104	3.42	1.07	-0.25	-0.68

Source: Field data, 2025

The results in Table 4.10 showed moderate agreement across all statements, with no mean exceeding 4.0. The highest-rated item was support for ZRA’s mission and strategic objectives ($M = 3.71$, $SD = 0.94$), indicating that employees generally recognized a conceptual link between training and organizational goals such as revenue mobilization and taxpayer compliance. However, this score remained below the “Agree” threshold, reflecting ambivalence. Design to address skill gaps scored slightly lower ($M = 3.58$, $SD = 1.01$), suggesting that while some training targeted identified deficiencies, many respondents felt it did not comprehensively cover critical areas like digital transformation or anti-smuggling expertise. The lowest mean was for monitoring and evaluation of training outcomes ($M = 3.42$, $SD = 1.07$), with the highest variability and flattest distribution (kurtosis = -0.68), indicating inconsistent experiences—some departments likely tracked results, while others did not. Negative skewness across items showed a tilt toward agreement, but the clustering of means between 3.4 and 3.7 confirmed only partial strategic alignment, with significant gaps in execution and feedback mechanisms.

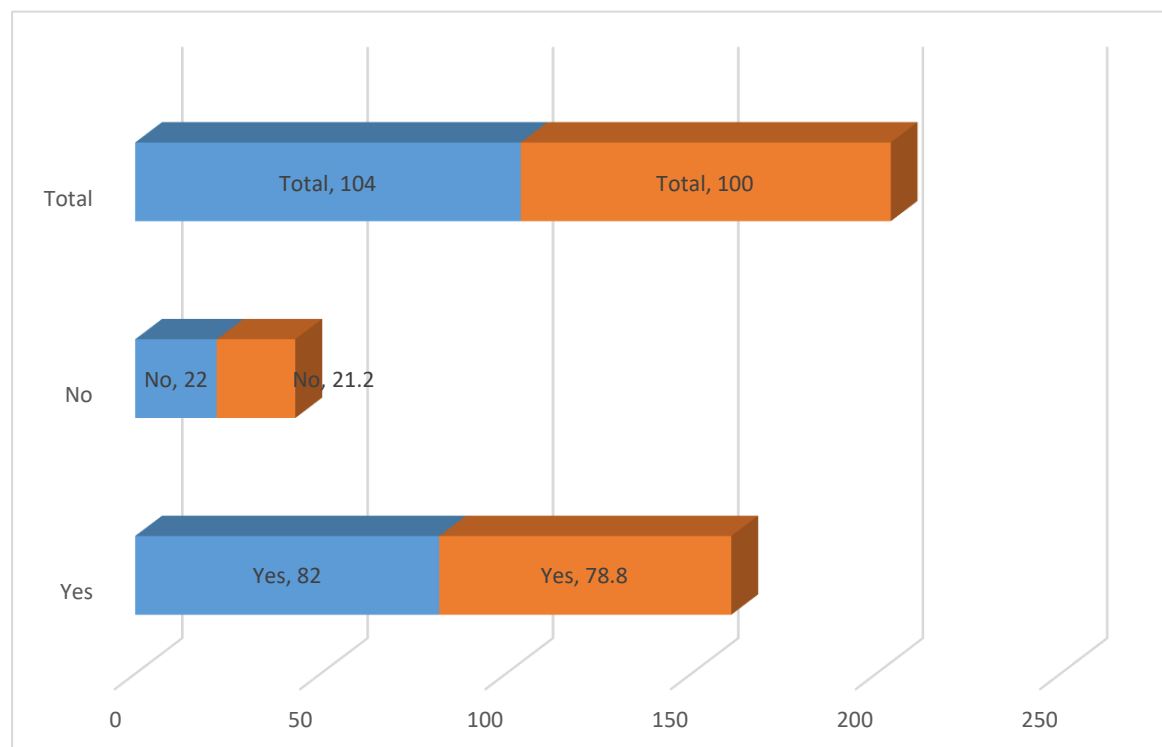
In summary, although a simple majority of ZRA employees believed that training and development policies were at least partially aligned with strategic objectives, a significant portion (over 39%) either disagreed or remained uncertain. This split highlighted a disconnect between policy intent and perceived delivery. While training broadly supported ZRA’s mission, it often failed to convincingly address priority skill gaps or demonstrate measurable impact through robust evaluation. Strengthening needs assessments, aligning content with emerging strategic priorities (e.g., automation, data analytics), and institutionalizing post-training performance reviews could have enhanced alignment. These findings echoed Kraiger (2014), who emphasized that strategic training effectiveness depended not only on content relevance but also on systematic gap analysis and outcome evaluation integrated into organizational planning cycles.

4.6 Challenges Affecting the Implementation of Training and Development Programs at the Zambia Revenue Authority

4.6.1 Experience of Challenges in Accessing Training Programs

Respondents were asked whether they had encountered difficulties in accessing training and development programs at ZRA. A large majority (78.8%) reported yes, while only 21.2% indicated no as shown in figure 4.5. This substantial proportion confirmed that significant barriers impeded effective participation in training initiatives across the authority.

Figure 4.5: Experience of Challenges in Accessing Training Programs at ZRA



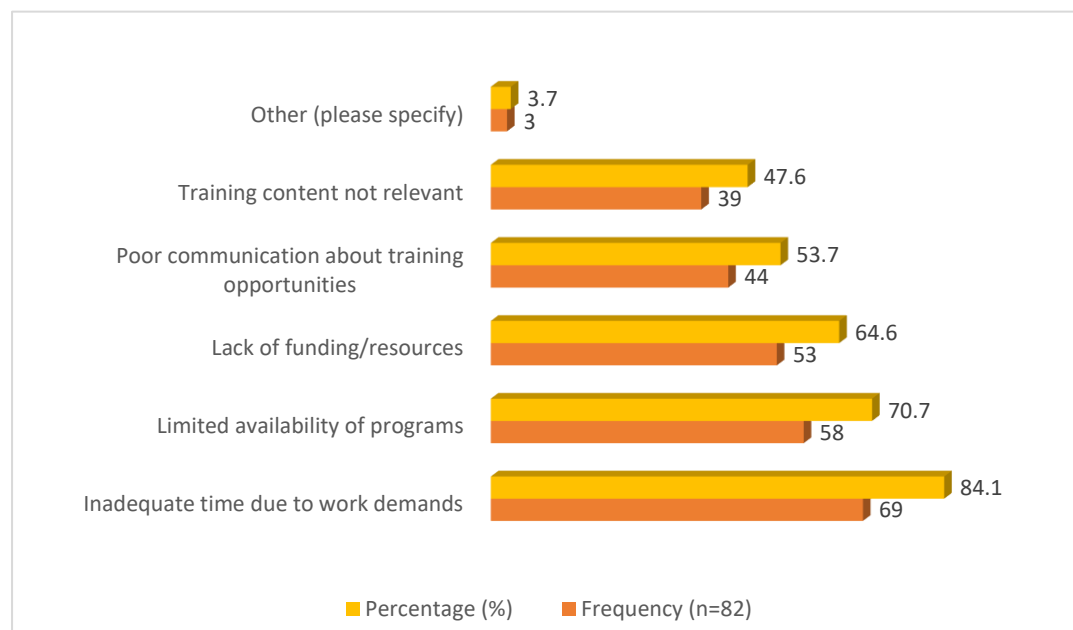
Source: Field data, 2025

4.6.2 Specific Challenges Encountered in Training Implementation

Among the 82 respondents who experienced challenges, multiple barriers were identified. Inadequate time due to work demands emerged as the most prevalent issue (84.1%), followed by limited availability of programs (70.7%), lack of funding/resources (64.6%), poor communication about training opportunities (53.7%), and training content not relevant (47.6%). A small minority (3.7%) cited other issues. These findings underscored that

operational pressures and resource constraints severely restricted access and quality, with time scarcity driven by high workloads in tax collection and enforcement—posing the greatest obstacle.

Figure 4.6: Specific Challenges Encountered in Training Implementation at ZRA



Source: Field data, 2025

4.6.3 Employee Agreement on Key Implementation Challenges (Likert Scale Analysis)

A five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree) assessed the perceived severity of structural barriers. Mean scores above 4.0 indicated strong consensus on challenge existence.

Table 4.11: Perceptions of Challenges Affecting Training Implementation at ZRA

Statement	N	Mean	SD	Skewness	Kurtosis
Heavy workload limits my ability to participate in	104	4.36	0.81	-1.12	0.92

training.					
Lack of resources affects the quality of training programs.	104	4.19	0.87	-0.89	0.34
There is insufficient management support for employee development.	104	3.88	1.03	-0.67	-0.41

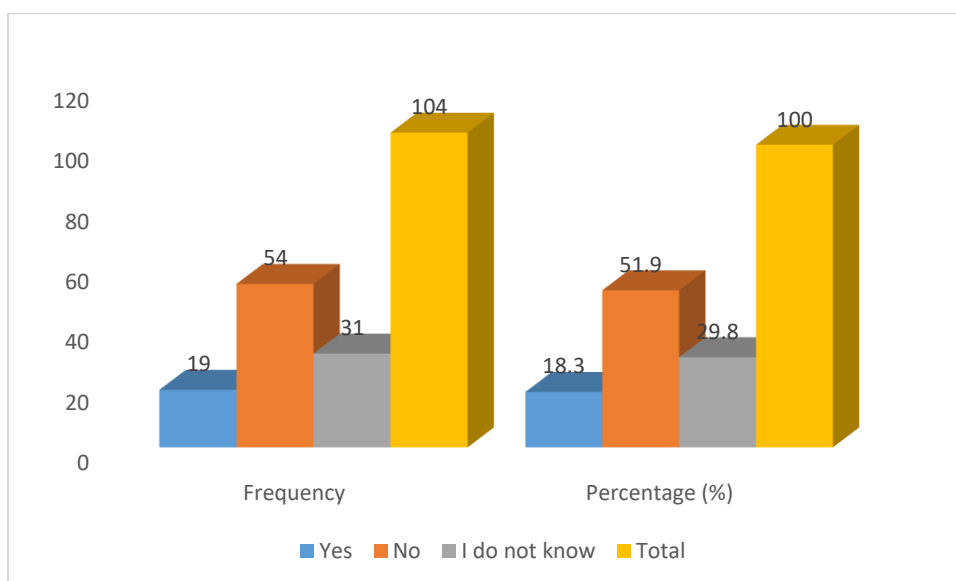
Source: Field data, 2025

The results in Table 4.11 demonstrated strong agreement on all challenge dimensions. Heavy workload received the highest mean ($M = 4.36$, $SD = 0.81$), with pronounced negative skewness (-1.12) and positive kurtosis (0.92), indicating near-universal consensus that operational demands consistently prevented training participation. Lack of resources also scored highly ($M = 4.19$, $SD = 0.87$), confirming that budgetary and infrastructural deficits compromised program quality and reach. Insufficient management support had the lowest mean ($M = 3.88$) but still reflected agreement, with greater variability ($SD = 1.03$) suggesting that while many perceived weak prioritization from leadership, others—possibly in better-resourced units experienced more encouragement. Overall, means above 3.8 and negative skewness across items affirmed that systemic barriers were widely acknowledged and deeply entrenched.

4.6.4 Perception of Organizational Efforts to Address Challenges

When asked if ZRA was doing enough to mitigate these challenges, only 18.3% responded yes, while a simple majority (51.9%) said no, and 29.8% indicated I do not know as shown in figure 4.7. This distribution revealed widespread scepticism about remedial actions, with over half of the workforce believing that not much was being done to resolve persistent implementation barriers.

Figure 4.7: Perception of ZRA's Efforts to Address Training Challenges



Source: Field data, 2025

In summary, the analysis revealed significant and multifaceted challenges that undermined the implementation of training and development programs at ZRA. Time constraints due to heavy workloads, limited program availability, resource shortages, poor communication, and content irrelevance collectively restricted access and effectiveness. Likert-scale responses confirmed these as pervasive issues, with particularly acute concerns around workload and funding. Critically, a simple majority (51.9%) believed that organizational efforts to address these barriers were inadequate, while nearly 30% remained uncertain together forming over 80% of respondents who did not affirm proactive resolution.

4.7 Discussion of Findings

This section provides a discussion of the study findings in line with the study that sought to assess the effectiveness of training and development programs in enhancing workforce competencies at Zambia Revenue Authority.

4.7.1 Training and Development Policies Implemented at the Zambia Revenue Authority

The first objective sought to identify the training and development policies implemented at ZRA. The findings revealed that a large majority of employees (91.3%) were aware of formal training policies, indicating effective communication channels within the organization. ZRA offered a wide array of programs, with on-the-job training (88.5%), workshops/seminars

(79.8%), and induction/orientation (73.1%) being the most participated in, reflecting a strong emphasis on practical and continuous learning suited to tax administration functions. Training occurred predominantly on a quarterly (44.2%) or monthly (28.8%) basis, demonstrating a structured approach to skill reinforcement. Employee perceptions were highly positive, with mean scores exceeding 4.0 across all statements: relevance to job responsibilities (4.31), policy communication (4.25), adequate opportunities (4.18), and encouragement for continuous learning (4.09). Low standard deviations and negative skewness confirmed broad consensus on the robustness of ZRA's policy framework. These results highlighted a well-established system that prioritized job-embedded development, though minor variations suggested opportunities to further tailor programs for diverse roles.

These findings aligned with studies in public institutions that emphasized structured and accessible training policies. The U.S. Office of Personnel Management (OPM, 2023) similarly found that agencies with well-structured, regularly offered programs reported higher employee satisfaction, though inconsistent implementation remained a challenge. Moyo and Ndlovu (2021) in South Africa noted that while training policies existed in municipal governments, effective communication and regular scheduling were critical for utilization, mirroring ZRA's strengths in awareness and frequency. Additionally, Nyirenda (2015) observed in Zambia's public health sector that the ZPSTDP promoted continuous learning through diverse modalities, though resource constraints limited reach—contrasting with ZRA's more favorable perceptions of adequacy and encouragement.

4.7.2 Employees' Perceptions of the Impact of Training and Development Policies on Job-Related Competencies

The second objective aimed to ascertain employees' perceptions of the impact of training policies on job-related competencies. The findings showed that while 68.2% perceived a positive or very positive impact on job performance, 31.8% remained neutral or negative, indicating inconsistent translation of training into tangible outcomes. Competency improvements were moderate, with technical/job-specific skills rated highest ($M = 3.88$), followed by problem-solving (3.75) and communication (3.62), while leadership/management (3.41) and time management/productivity (3.59) lagged. Overall satisfaction stood at 59.6% (satisfied/very satisfied), but 40.4% were neutral or dissatisfied, signalling that although training enhanced core technical abilities, it fell short in developing soft and leadership skills critical for career progression and operational efficiency. These

results suggested that while policies were valued, their depth and application required enhancement to achieve transformative competency gains.

This moderate impact resonated with research highlighting gaps between training provision and competency outcomes. Irune and Tony-Olley (2019) in Nigeria found that employees perceived training as effective for job-related skills and satisfaction, yet practical application was limited without follow-up—similar to ZRA’s lower scores in leadership and time management. Hang’andu (2016) in Zambia’s Ministry of Education identified insufficient initiatives to address evolving demands, resulting in only partial competency enhancement despite policy intent. Wambui and Otieno (2020) in Kenya’s public health sector also reported positive perceptions but limited performance impact due to inadequate reinforcement, recommending mentorship and on-the-job integration—areas where ZRA’s moderate means indicated similar needs.

4.7.3 Alignment of Training and Development Policies with the Strategic Objectives of the Zambia Revenue Authority

The third objective assessed the alignment of training policies with ZRA’s strategic objectives. The findings indicated that 60.6% viewed programs as partially or fully aligned, yet 39.4% perceived no alignment or were unsure, reflecting a divided workforce. Likert-scale means ranged from 3.42 to 3.71, with support for mission/objectives (3.71) and skill gap addressing (3.58) showing moderate agreement, while outcome monitoring/evaluation scored lowest (3.42) with highest variability. This suggested that while training broadly supported revenue mobilization goals, it often lacked precision in targeting strategic skill gaps (e.g., digital tools, compliance analytics) and robust evaluation to demonstrate impact. The results underscored partial strategic integration, with significant room to strengthen needs assessment and feedback loops.

These findings paralleled literature on strategic misalignment in public institutions. The U.S. Government Accountability Office (GAO, 2003) reported frequent disconnects between training and long-term objectives, advocating senior involvement and metrics—issues echoed in ZRA’s low evaluation score. The Australian Public Service Commission (APSC, 2003) similarly found insufficient alignment limiting performance contributions, recommending systematic needs assessments. Salum et al. (2018) in Tanzania noted that training in local authorities was designed without full strategic consideration, leading to inefficiencies—

mirroring ZRA's moderate means and significant non-alignment perceptions. Muwema and Phiri (2024) in Zambia highlighted inadequate training alignment with systems like IFMIS, stressing comprehensive programs to support institutional goals.

4.7.4 Challenges Affecting the Implementation of Training and Development Programs at the Zambia Revenue Authority

The fourth objective identified challenges impacting training implementation at ZRA. The findings confirmed significant barriers, with 78.8% of employees experiencing access difficulties. Key issues included inadequate time due to workload (84.1%), limited program availability (70.7%), lack of funding/resources (64.6%), poor communication (53.7%), and irrelevant content (47.6%). Likert means were high: workload limitation (4.36), resource impact on quality (4.19), and insufficient management support (3.88). Critically, 51.9% believed ZRA was not doing enough to address these, with 29.8% unsure—together over 80% not affirming remedial action. These results highlighted deep-rooted operational and systemic obstacles that undermined policy effectiveness.

This prevalence of challenges aligned with public sector studies on implementation barriers. Tembo (2012) in Zambia's Ministry of Energy identified inadequate funding, favoritism, and rigid systems as major hindrances, alongside negative attitudes—similar to ZRA's resource and support deficits. Hang'andu (2016) noted high attrition, skills shortages, and rapid technological change overwhelming training efforts in Zambia's public service. Le et al. (2025) in Vietnam emphasized resource scarcity, workload, and environmental factors, while Tshukudu and Nel (2022) in Botswana highlighted leadership support and alignment gaps—collectively reinforcing ZRA's findings on workload dominance and perceived inaction in resolution.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

After presenting the collected data from the participants, the next step involves interpreting this information. This section begins with a summary of the research and draws conclusions based on the overall objective. Finally, recommendations are formulated based on these conclusions.

5.1 Summary

Research on training and development policies at the Zambia Revenue Authority (ZRA), based on a 2025 survey of 104 employees, reveals a generally positive but moderately effective framework with notable gaps in impact, strategic alignment, and implementation. An overwhelming 91.3% of respondents reported awareness of formal training policies, indicating strong internal communication and institutional commitment to human capital development. Employees most frequently participated in on-the-job training (88.5%), workshops/seminars (79.8%), and induction programs (73.1%), with training offered very frequently (monthly) or frequently (quarterly) by a combined 73% of respondents, reflecting a practical, workplace-integrated, and proactive approach suited to the dynamic demands of tax administration. Perceptions of these policies were highly favorable, with mean Likert scores ranging from 4.09 to 4.31 (all above 4.0), particularly praising the relevance of training to job responsibilities (M=4.31) and effective communication of policies (M=4.25), demonstrating strong consensus on quality and accessibility.

However, when assessing actual impact, only 68.2% perceived training as having a positive or very positive effect on job performance, while 31.8% remained neutral or negative; similarly, perceived improvements in specific competencies were moderate at best, with technical/job-specific skills scoring highest (M=3.88) but still below the "improved" threshold, and leadership/management skills lagging furthest (M=3.41). Overall satisfaction stood at 59.6% (satisfied or very satisfied), leaving over 40% neutral or dissatisfied, signaling that training often failed to fully translate into sustained competency gains or meet diverse employee needs. Strategic alignment appeared partial, with 60.6% viewing programs as at least partially aligned with ZRA's goals, yet mean scores on related statements clustered

between 3.42 and 3.71, highlighting weaknesses in addressing key skill gaps, monitoring outcomes, and demonstrating clear links to organizational priorities such as revenue mobilization and digital transformation. Implementation faced substantial barriers, as 78.8% of employees reported difficulties accessing programs, primarily due to heavy workloads (84.1% of those affected), limited program availability (70.7%), and resource constraints (64.6%), with Likert analysis confirming strong agreement ($M=4.36$) that workload severely restricts participation. Over half (51.9%) believed ZRA was not doing enough to address these challenges, while nearly 30% were unsure, underscoring widespread skepticism about organizational efforts to resolve systemic obstacles. In essence, while ZRA maintains a well-communicated, frequently offered, and generally well-regarded training system emphasizing practical skill enhancement, persistent challenges in workload management, resource allocation, strategic integration, outcome evaluation, and individualized impact limit the policies' ability to deliver transformative competency development and full alignment with institutional objectives.

5.2 Conclusion

In conclusion, the study sought to assess the effectiveness of training and development programs in enhancing workforce competencies at ZRA and revealed that training and development programs at the ZRA exerted a moderately effective yet inconsistent impact on enhancing workforce competencies from the perspective of 104 employees. Formal policies were widely recognized (91.3% awareness) and delivered through diverse, frequent modalities—led by on-the-job training (88.5%) and quarterly scheduling (44.2%)—with strong perceptions of relevance ($M=4.31$) and communication ($M=4.25$), establishing a solid institutional foundation for skill-building in tax administration. However, competency gains remained limited, with technical skills improved only moderately ($M=3.88$), leadership lagging furthest ($M=3.41$), and overall job performance positively affected for just 68.2%, while 40.4% expressed dissatisfaction with opportunities, signaling gaps in depth, application, and follow-through. Strategic alignment was partial at best, with 60.6% viewing programs as aligned but 39.4% disagreeing or unsure, compounded by weak outcome evaluation ($M=3.42$). Implementation was severely constrained by significant challenges—78.8% faced access barriers, dominated by workload (84.1%), resource shortages (64.6%), and limited availability (70.7%)—with a simple majority (51.9%) believing insufficient action was taken to resolve them. Collectively, these findings affirm that while ZRA's

training framework supported foundational competencies, its effectiveness in delivering transformative, strategically aligned, and sustainably implemented development was undermined by operational pressures, inconsistent impact, and unaddressed barriers. The study therefore concludes that enhancing workforce competencies at ZRA necessitates targeted reforms—prioritizing leadership and soft-skills modules, robust needs-based alignment with revenue modernization goals, workload-integrated scheduling, dedicated resourcing, and systematic post-training evaluation—to unlock full human capital potential and sustain institutional performance in a dynamic fiscal environment.

5.2 Recommendations

Identifying Training and Development Policies Implemented

- ✓ ZRA should sustain and expand communication initiatives, such as regular policy briefings and digital dashboards, to maintain the high awareness level (91.3%) while targeting the 8.7% unaware through personalized outreach to ensure universal policy familiarity.
- ✓ The authority should broaden program diversity by increasing investment in professional certifications (42.3%) and e-learning platforms (55.8%), leveraging their proven quarterly-to-monthly cadence to deliver advanced, technology-driven training that keeps pace with evolving tax administration demands.

Ascertaining Employees' Perceptions of Impact on Job-Related Competencies

- ✓ To elevate moderate competency gains particularly in leadership/management (M=3.41) and time management/productivity (M=3.59)—ZRA should integrate structured post-training mentorship and on-the-job application frameworks, ensuring the 68.2% positive performance impact extends to the 31.8% neutral/negative segment.
- ✓ Management should conduct annual competency audits to tailor programs addressing the 40.4% neutral/dissatisfied respondents, prioritizing soft-skills modules that translate technical improvements (M=3.88) into holistic performance enhancement.

Assessing Alignment with Strategic Objectives

- ✓ ZRA should institutionalize systematic training needs assessments tied directly to strategic priorities (e.g., digital compliance, anti-evasion analytics), addressing the 39.4% who perceived misalignment or uncertainty and raising the outcome evaluation mean from 3.42 through mandatory impact metrics.
- ✓ Leadership should embed training plans within the corporate strategic framework, requiring senior oversight and periodic alignment reviews to elevate the partial alignment (60.6%) into full strategic integration.

Identifying Challenges Affecting Implementation

- ✓ To counter workload dominance (84.1% of barriers) and resource shortages (64.6%), ZRA should pilot protected training time- ring-fencing 4–6 hours monthly per employee and secure dedicated budgetary lines to reverse the 51.9% perception that insufficient action is taken.
- ✓ The authority should overhaul communication protocols and program scheduling, using real-time availability dashboards and flexible delivery (e.g., micro-learning, weekend sessions) to mitigate limited availability (70.7%) and poor communication (53.7%), ensuring equitable access across all staff levels.

5.3 Suggestions for Further Research

Future studies could incorporate longitudinal tracking of post-training performance metrics at ZRA using mixed-methods panel data to establish causal links between program participation and competency gains over 3–5 years. Comparative analyses across Southern African revenue authorities (e.g., SARS, KRA) could reveal regional best practices in strategic alignment and challenge mitigation. Research exploring the role of emerging technologies—such as AI-driven tax systems or blockchain compliance—on training needs would provide insights into future-proofing competencies. Additionally, qualitative investigations into managerial attitudes and resource allocation decisions could uncover systemic barriers, while post-2025 studies evaluating the impact of recommended reforms (e.g., protected training time, digital platforms) would assess their effectiveness in transforming ZRA’s human capital framework.

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Questionnaire for Zambia Revenue Authority Employees

Assessing the Effectiveness of Training and Development Programs in Enhancing Workforce Competencies

Researcher: Athina Zaloumis

Program: Bachelor's Degree in Human Resource Management, University of Lusaka

Dear Respondent,

My name is Athina Zaloumis, and I am an undergraduate student pursuing a Bachelor's Degree in Human Resource Management at the University of Lusaka. I am conducting a research study titled "Assessing the Effectiveness of Training and Development Programs in Enhancing Workforce Competencies: A Case of the Zambia Revenue Authority (ZRA)" as part of the requirements for the completion of my degree.

The purpose of this study is to examine the training and development policies at ZRA, assess employees' perceptions of these programs, determine their alignment with organizational strategic objectives, and identify challenges in implementing training initiatives. Your participation is voluntary, and your responses will be kept strictly confidential and used only for academic purposes.

Thank you for your time and honesty.

Section A: Demographic Information

Please tick (✓) the most appropriate response.

1. What is your age group?

- ☐ Below 25 years
- ☐ 25–34 years
- ☐ 35–44 years
- ☐ 45–54 years
- ☐ 55 years and above

2. What is your gender?

- ☐ Male
- ☐ Female
- ☐ Prefer not to say

3. What is your highest level of education?

- ☐ Certificate
- ☐ Diploma
- ☐ Bachelor's Degree
- ☐ Master's Degree
- ☐ Other (please specify): _____

4. What is your current position at ZRA?

- ☐ Administrative/Clerical
- ☐ Technical/Professional
- ☐ Managerial/Supervisory
- ☐ Executive
- ☐ Other (please specify): _____

5. How long have you been employed at ZRA?

- ☐ Less than 1 year
- ☐ 1–3 years
- ☐ 4–6 years
- ☐ 7–10 years
- ☐ More than 10 years

Section B: Training and Development Policies

1. Are you aware of any formal training and development policies at ZRA?
☐ Yes
☐ No
2. Which types of training and development programs have you participated in at ZRA?
(Tick all that apply)
☐ Induction/Orientation programs
☐ On-the-job training
☐ Workshops/Seminars
☐ Short courses
☐ Professional certifications
☐ E-learning/Online training
☐ Other (please specify): _____
3. How frequently are training programs offered at ZRA?
☐ Very frequently (monthly)
☐ Frequently (quarterly)
☐ Occasionally (annually)
☐ Rarely
☐ Never
4. Please indicate your level of agreement with the following statements regarding training and development policies at ZRA:

Statement	1 = Strongly Disagree	2 = Disagree	3 = Neutral	4 = Agree	5 = Strongly Agree
ZRA provides adequate training opportunities to enhance employee skills.					
Training programs are relevant to my job responsibilities.					

Employees are encouraged to participate in continuous learning programs.					
Training policies are well communicated and understood by employees.					

Section C: Impact of Training on Job-Related Competencies

1. How has training and development at ZRA impacted your job performance?

- ☐ Very positively
- ☐ Positively
- ☐ Neutral
- ☐ Negatively
- ☐ Very negatively

2. To what extent has training improved the following competencies?

Competency	1 = Not Improved	2 = Slightly Improved	3 = Moderately Improved	4 = Improved	5 = Highly Improved
Technical/Job-specific skills					
Communication skills					
Leadership/Management skills					
Problem-solving skills					
Time management and productivity					

3. Overall, how satisfied are you with the training and development opportunities provided by ZRA?

- ☐ Very satisfied
- ☐ Satisfied

- ☐ Neutral
- ☐ Dissatisfied
- ☐ Very dissatisfied

Section D: Alignment with Strategic Objectives

1. Are the training programs aligned with ZRA's strategic goals?
 - ☐ Yes, fully aligned
 - ☐ Partially aligned
 - ☐ Not aligned
 - ☐ Not sure
2. Please indicate your level of agreement with the following statements:

Statement	1 = Strongly Disagree	2 = Disagree	3 = Neutral	4 = Agree	5 = Strongly Agree
Training programs support ZRA's mission and strategic objectives.					
Training initiatives are designed to address organizational skill gaps.					
The outcomes of training programs are monitored and evaluated effectively.					

Section E: Challenges in Training Implementation

1. Have you experienced any challenges in accessing training and development programs at ZRA?
 - ☐ Yes
 - ☐ No

2. If yes, what challenges have you encountered? (Tick all that apply)

- ☐ Limited availability of programs
- ☐ Lack of funding/resources
- ☐ Inadequate time due to work demands
- ☐ Training content not relevant
- ☐ Poor communication about training opportunities
- ☐ Other (please specify): _____

3. Please indicate your level of agreement with the following statements regarding challenges:

Statement	1 = Strongly Disagree	2 = Disagree	3 = Neutral	4 = Agree	5 = Strongly Agree
Lack of resources affects the quality of training programs.					
Heavy workload limits my ability to participate in training.					
There is insufficient management support for employee development.					

Thank you for your participation. Your responses are valuable and will contribute significantly to this research study.

