



## **HUMAN RESOURCE MANAGEMENT AND SERVICE DELIVERY IN PLATEAU STATE INTERNAL REVENUE SERVICE, NIGERIA, 2017-2022**

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### **ABSTRACT**

*The study examined the relationship between human resource management and service delivery in Plateau State Internal Revenue Service, Nigeria, 2017-2022. Two hypotheses were formulated and tested by the study. The study used the descriptive survey research design. The population of the study consists of 1289 employees of the organization. The sample size for the study was 307; this was determined using the Taro Yamane formula. The study used a questionnaire as an instrument of data collection. The questionnaire was subjected to face and content validity. Cronbach alpha method was used to establish the internal consistency of the questionnaire items which yielded a reliability coefficient of 0.82. Data collected for the study were analyzed using the descriptive statistics of mean and standard deviation to answer the research questions while the Pearson Product Moment Correlation Coefficient was used to test the hypotheses at a 0.05 level of significance. The study's findings indicated that the training and reward system had a significant relationship with the service delivery in Plateau State Internal Revenue Service, Nigeria. The study concluded that human resource management has a positive significant relationship with service delivery. It was therefore recommended among others that Plateau State Internal Revenue Service should develop training programs and policies that would ensure employees acquire additional relevant knowledge and skills that enhance their service delivery.*

**Key Words:** Delivery; Employee; Human resource; Management; Service

### **INTRODUCTION**

Human resource management (HRM) in an organization plays an important role in enhancing the performance of employees and service delivery in both developed and developing nations. Public or private sector organizations cannot deliver effective and efficient service to the public without adequate human resource management. Human resource management entails the process of developing, applying, and evaluating policies, procedures, methods, and programs related to the employment, motivation, maintenance, welfare, health, and management of people in the organization.

Thus, it comprises a set of practices and policies designed to maximize organizational integration, employee commitment, flexibility, and quality of work (Armstrong, 2016). It also deals with activities like human capital management, corporate social responsibility, human resource planning, recruitment, selection, training, reward system, performance management, employee relations, health safety, and employee well-

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being as well as the provision of employee services (Dennis and Lineo, 2010). The overall purpose of human resource management is to ensure organizations achieve success through people. The study will focus on two of these activities of human resource management namely: training and reward system.

Training is a process of acquiring new skills, knowledge, behaviour and attitudes needed for the accomplishment of tasks while a reward system is a procedure, rules and standards associated with the allocation of benefits and compensation to employees in an organization.

Within the context of public organizations, service delivery is commonly understood to mean the provision of goods or services by public organizations to those who need them (McLennan, 2009). Service delivery refers to the actual delivery of a service and product to the public or customers by an organization (Lovelock and Wright, 2012). It is, therefore, concerned with where, when, and how a service or product is delivered to the public or customers and whether this service or product is fair or unfair. These services have to be rendered to the public effectively and efficiently in terms of quality, quantity, timeliness, reliability, and citizen-friendly manner, and through competent, qualified, and motivated employees.

Public organizations need to provide services, not only at least cost and of acceptable quality but also promptly (Kurosawa, 2016). Delays in service delivery are frustrating to the public and can result in a bad image for public organisations. Thus, as time is a decisive factor, it is clear that delayed delivery of service by public organisations will result in dissatisfaction among the public (Thomas, 2018).

Plateau State Internal Revenue Service (PSIRS) was established in 1987 as the major revenue-generating agency of the State and saddled with the responsibility of collecting all forms of taxes within its jurisdiction. The agency also ensures the integrity of tax laws by eliminating all instances of multiple taxations, the efficiency of revenue collection processes, quality services to all customers, and improving the internally generated revenue collection to assist the state government in attaining specific economic and social policies and to stimulate voluntary compliance. Over the years PSIRS has increased the State's internally generated revenue (IGR) by executing and implementing strategies which have impacted positively on revenue generation and collection, with the IGR growing steadily thereby augmenting what the state is receiving from the federal account.

The agency has eight (8) departments namely: Administration and personnel Management, Personal income tax (Direct Assessment), Personal income tax (Pay as you earn), Finance and Supplies, Other taxes, Collection, Accounting and planning, Motor vehicle Administration, and Tax audit, monitoring and investigation. The agency also has the following units namely: Legal unit, Internal audit, Planning research and statistics, Management information system (MIS), Customer care unit, Information and protocol, Library and enforcement unit. The effective service delivery of the agency is measured by the quality, quantity, reliability and timeliness of services rendered to the public through well-skilled, qualified and motivated human resources.

However, observations have shown that, despite the role human resource management plays in an organization in the areas of planning, selection, recruitment, job evaluation, training, motivation, reward system, health and safety etc, the Plateau State Internal Revenue Service does not seem to pay much attention to HRM to ensure effective service delivery to the public. It is against this backdrop, that the study seeks to examine the relationship between human resource management and service delivery with specific reference to the Plateau State Internal Revenue Service.

In line with the main objective, the study specifically examined the relationship between training; reward system and service delivery in the Plateau State Internal Revenue Service. Two hypotheses were formulated to guide the study viz: There is no significant relationship between training; reward system and service delivery in the Plateau State Internal Revenue Service.

## **CONCEPTUAL REVIEW**

The major concepts of the study have been defined and reviewed hereunder.

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### **Human Resource Management**

Senyucel (2009) sees Human resource management (HRM) as a combination of people-centred management practices that recognise employees as assets and are geared toward creating and maintaining a skilful and committed workforce for achieving organisational goals. It also refers to a strategic and coherent approach to the management of an organization's most valued assets – the people working there who individually or collectively contribute to the achievement of its objectives (Armstrong, 2006).

Storey (2007) defines human resource management as a distinctive approach to employment management which seeks to achieve competitive advantage through the strategic deployment of a highly committed and capable workforce, using an integrated array of cultural, structural and personnel techniques; while Byars and Rue (2004) viewed human resource management as an activity designed to provide for and coordinate the human resource of an organization. HRM consists of the following activities; rewards system, training and development, promotion, performance management, grievance handling, and overtime management (Dennis and Lineo, 2010).

Therefore, HRM can be viewed as the process of recruitment, selection of employees, providing proper orientation and induction, providing proper training and developing skills, assessment of employees (performance appraisal), providing proper compensation and benefits, motivating, maintaining proper relations with labour and with trade unions, maintaining employee's safety, welfare and health by complying with labour laws of concern state or country.

### **Training**

According to Aniobi S. C. & Ewuim N. C. (2021), the quality of human capital available in any organisation will determine the quality of services they render. Beardwell and Holden (2001) view training as a planned process to modify attitude, knowledge or skill behaviour through learning experience to achieve effective performance in any activity or range of activities. Training is defined as the systematic acquisition of skills, rules, concepts or attitudes that result in improved performance in an organization (Goldstein and Ford, 2002).

Armstrong (2001) defines training as the formal and systematic modification of behaviour through learning which occurs as a result of education, instruction, development and planned experience. Theresa (2016) defines training as the process of mentoring in the workplace which tends to describe a relationship in which a more experienced colleague uses his or her greater knowledge and understanding of the work or workplace to support the development of a more junior or inexperienced member of staff. It helps to ensure that organizational members possess the knowledge and skills needed to perform their jobs effectively, take on new responsibilities, and adapt to changing conditions (Jones, George and Hill, 2000). Employees will get a competitive edge for the organizations when their skills, knowledge and abilities are more updated according to the present economy.

### **Reward System**

Reward system is the general term that refers to all forms of payment or rewards going to employees at all organisational levels and arising from employment in an organization (Murlins, 2012). It is a system set up by an organization to reward performance and motivate employees for their positive contributions to the growth of the organization. It can also be seen as the procedures, rules and standards associated with the allocation of benefits and compensation to employees.

Reward is intended to motivate certain behaviours but for it to be effective, it must be timely and tied to effective performance. If the reward system is seen to be unfair and unrealistic, for example, promotion based on favouritism may have a negative effect as a motivator. The reward system is the major link in the exchange process between workers and the organization. Employees contribute many resources to the organization in the form of time, effort, knowledge, skills, creativity and energy. In return, the organization

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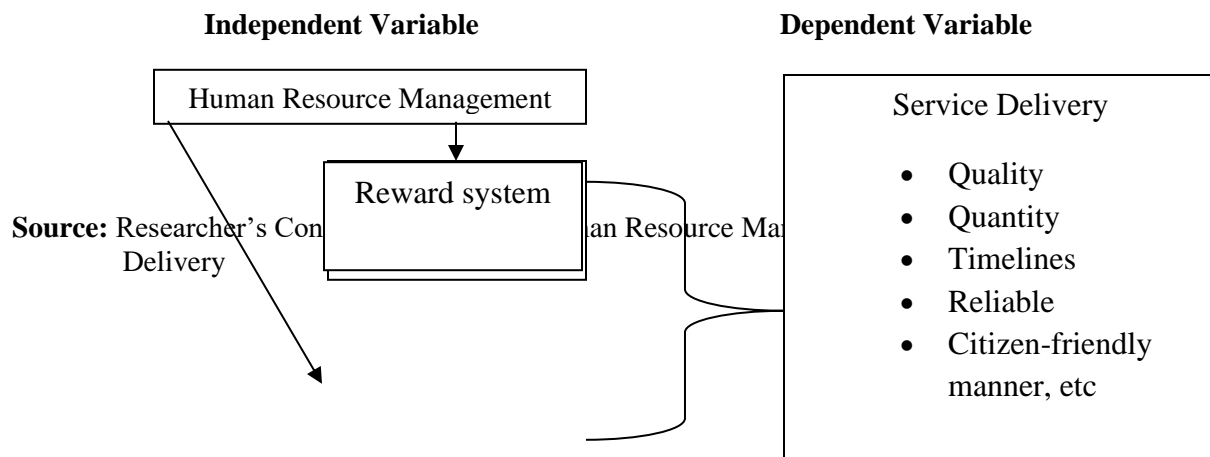
rewards them with both tangible and intangible packages. Some elements of the reward system include pay raises, bonuses, company automobiles and vacation benefits.

Moreover, if the employees are rewarded for their duties, they will be more motivated to perform better (Mira, Choong and Thim, 2019). However, Murlins (2012) identifies the main goals of the reward system as attracting qualified, skilled people to the organisation, to retaining and motivating employees to deliver higher accomplishments.

### Service Delivery

According to Alex (2016), service delivery entails the act of providing or making available goods and services to the client or customers of the organization most effectively and efficiently in such a way that the time and place of rendering such service doesn't constitute any inconvenience to the recipients. Yayale (2014), stated that the concept of service delivery presupposes that in public service, there is a contractual relationship between the public and the service provider (government agency) which obliges the latter to render service to the former in the most satisfactory way, be it in terms of utility, quality, convenience, timeliness, cost, courtesy, communication or otherwise. It is, therefore, concerned with where, when, and how a service or product is delivered to the customers and whether this service or product is fair or unfair. These services have to be rendered to the public effectively and efficiently in terms of quality, quantity, timeliness, reliability, and citizen-friendly manner, and through competent, qualified and motivated employees (Zayum, 2021).

### Conceptual Model of Human Resource Management and Service Delivery



### THEORETICAL FRAMEWORK

The study adopted the Resource-based view theory developed by Wernerfelt (1984) to relate human resource management and service delivery in the Plateau State Internal Revenue Service. The theory argues that performance is a result of organization-specific resources and capabilities which may often be implicit or intangible. An organization that possesses rare, non-imitable, valuable, unique, and non-substitutable resources will outperform an organization that does not possess such resources. The theory posits that an organization will acquire an upper hand by developing, arranging together and assigning effectively its human and organizational resources, in a formula that adds unique value to it (Barney, 2001).

The Resource-based view theory states that workers' output such as their effectiveness in service delivery is derived from the owner's assets found in the organization. (Kraaijenbrink, Spender and Groen, 2010). The theory ties human resource management with competitive advantage generation by focusing on

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fostering the internal resources that the organization owns which are unique and special to the organization. In essence, the theory views human resources as a valuable asset that needs to be rewarded properly and trained to perform effectively and efficiently.

The relevance and applicability of the Resource-based view theory to the study lies in its contributions to the idea of human resource management. The study considers the theory as an appropriate framework to analyse the relationship between the training and reward system; and service delivery in the Plateau State Internal Revenue Service.

## METHODOLOGY

The study adopted a descriptive survey research design. The population of the study was 1289 employees of the Plateau State Internal Revenue Service. The sample size for the study was 307; this was determined using Taro Yamane's (1967) formula for a finite population. The instrument used for data collection was a structured questionnaire titled: Human Resource Management and Service Delivery Questionnaire (HRMSDQ) developed by the researchers from the literature reviewed. The responses to each item in the questionnaire were based on a 4-point rating scale of very high extent, high extent, low extent and very low extent with a corresponding nominal value of 4,3,2 and 1 respectively. The instrument was subjected to face and content validity. Cronbach Alpha method was used to establish the internal consistency of the HCDSQ items which yielded a reliability coefficient of 0.82 indicating that the instrument is highly consistent and hence reliable for the study. A total of 307 copies of the questionnaires were administered by the researchers and only 292 copies were retrieved from the respondents and used for the data analysis. Data collected for the study were analyzed using both descriptive and inferential statistics. Descriptive statistics of the mean (real limits of numbers) and standard deviation were used to answer the research questionnaire, while the Pearson Product Moment Correlation Coefficient was used to test the hypotheses at a 0.05 level of significance.

In answering the research questions, the real limits of numbers were used for decision-making as follows; 3.50 - 4.00 = very high extent; 2.50 – 3.49 = high extent; 1.50 – 2.49 = low extent; 1.00 – 1.49 = very low extent.

The decision rule for testing the hypotheses was based on the p-value and alpha-value. A hypothesis of no significant relationship was rejected for any cluster of items whose p-value was greater than ( $\geq$ ) the alpha value of 0.05 while it was not rejected for any cluster of items whose p-value was less than the alpha value of 0.05.

## RESULT AND DISCUSSION

The data obtained during the field survey in the Plateau State Internal Revenue Service were presented and analysed in this part of the paper using a descriptive statistic of the mean (real limits of numbers) and standard deviation.

**Table 1:** Demographic Characteristics of the Respondents (n=292)

Personal Data	Frequency	Percentage
<b>Gender</b>		
Female	69	23.63
Male	223	76.37
<b>Total</b>	<b>292</b>	<b>100.00</b>
<b>Age</b>		
<25	9	3.08
26-33	125	42.81
34-41	98	33.56
42-49	45	15.41

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≥50	15	5.14
<b>Total</b>	<b>292</b>	<b>100.00</b>
<b>Education</b>		
SSCE/OND	89	30.48
HND/BSC	168	57.53
PGD/MSC	35	11.99
<b>Total</b>	<b>292</b>	<b>100.0</b>
<b>Experience</b>		
≤5	109	37.33
6-10	80	27.40
11-15	55	18.83
16-20	31	10.62
≥21	17	5.82
<b>Total</b>	<b>292</b>	<b>100.00</b>

**Source:** Field survey, 2022.

The study in table one above sought to determine the demographic characteristics of the respondents and therefore requested the respondents to indicate their gender. The study found that the majority of the respondents 223 (76.37%) were males, whereas 69 (23.63%) were females. This is an indication that both genders were involved in the study and thus the finding of the study did not suffer from gender bias. The ratio of males to females is approximately 3:1.

The study also requested the respondents to indicate their age category. From the findings, 9 (3.08%) of the respondents indicated that they were aged less than 25 years, 125 (42.81 %) of the respondents indicated that they were aged between 26 to 33 years, 98 (33.56 %) of the respondents indicated that they were aged between 34 to 41 years, 45 (15.41 %) of the respondents indicated that they were aged between 42 to 49 years, whereas 15 (5.14 %) of the respondents indicated that they were aged above 50 years. This is an indication that respondents were well distributed in terms of their age.

The study requested the respondents to indicate their highest educational qualifications. From the findings, 89 (30.48%) of the respondents indicated that they had S.S.C.E/National Diploma Certificates and 168 (57.53%) of the respondents indicated that they had HND/B.SC, whereas 35 (11.99%) of the respondents indicated that they had Postgraduate degrees. This is an indication that most of the respondents engaged in the study had attained a Diploma level of education and thus had enough knowledge to understand and respond to the questions in the questionnaire.

The study also requested respondents to indicate the number of years they had served. From the findings, the study established that 109 (37.33%) of the respondents had worked for a period of less than 5 years, 80 (27.40%) of the respondents indicated that they had worked for a period of 6 to 10 years, 55 (18.83%) of the respondents indicated that they had worked for 11 to 15 years, 31 (10.62%) of the respondents indicated that they had worked for 16 to 20 years, whereas 17 (5.82%) of the respondents indicated that they had worked for 21 years and above. This implies that the majority of the respondents had served for a considerable period which indicates that most of the respondents had vast experience which could be relied upon by the study.

### Results Based on Specific Objectives

**Table 2: Descriptive statistics of the analysed data (Training)**

S/N	Variables	N	Minimum	Maximum	Mean	Std. Deviation	Remark
1.	Mentoring	292	2.00	4.00	3.73	.813	Very high extent
2.	Job rotation	292	1.00	4.00	3.61	.653	Very high extent

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3.	Workshop	292	2.00	4.00	3.51	.543	Very high extent	high
4.	Classroom lectures	292	2.00	4.00	3.75	.651	Very high extent	high
5.	Conference	292	2.00	4.00	2.58	.719	High extent	

**Source:** Field survey data, 2022.

A benchmark of 2.50 was used for the study. Since the mean values of all the questionnaire items for the variables of training were above 2.50, it shows that all the questions were highly acceptable for the study. Hence, they were all used for the study.

**Table 3: Descriptive statistics of the analysed data (Service delivery)**

S/N	Variables	N	Minimum	Maximum	Mean	Std. Deviation	Remark
6.	Quality	292	2.00	4.00	3.83	.714	Very high extent
7.	Quantity	292	2.00	4.00	3.68	.621	Very high extent
8.	Timeliness	292	2.00	4.00	3.54	.642	Very high extent
9.	Reliability	292	1.00	4.00	3.79	.657	Very high extent
10.	Citizen-friendly manner	292	1.00	4.00	3.57	.715	Very high extent

**Source:** Field survey data, 2022.

A benchmark of 2.50 was used for the study. Since the mean values of all the questionnaire items for the variables of service delivery were above 2.50, it shows that all the questions were highly acceptable for the study. Hence, they were all used for the study.

**Table 4: Descriptive statistics of the analysed data (Reward system)**

S/N	Variables	N	Minimum	Maximum	Mean	Std. Deviation	Remark
11.	Pay raises motivate employee to put in their best to enhance quality of work	292	2.00	4.00	3.83	.714	Very high extent
12.	Organisational bonus enhances employee performance	292	2.00	4.00	3.68	.621	Very high extent
13.	Vacation benefits motivate employees to be committed to enhancing performance	292	2.00	4.00	3.54	.642	Very high extent
14.	Recognition of employees encourages them to be dedicated	292	1.00	4.00	3.79	.657	Very high extent

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15.	Merit pay encourages employees to be efficient and effective	292	1.00	4.00	3.57	.715	Very high extent
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**Source:** Field survey data, 2022.

A benchmark of 2.50 was used for the study. Since the mean values of all the questionnaire items for the variables of the reward system were above 2.50, it shows that all the questions were highly acceptable for the study. Hence, they were all used for the study.

### Test of Hypotheses

In testing the stated hypotheses of the study, the Pearson Product Moment Correlation Coefficient was used at a 0.05 level of significance.

### Hypothesis one

There is no significant relationship between training and service delivery in the Plateau State Internal Revenue Service.

To test hypothesis 1 above, the mean ratings of respondents on training and service delivery were analysed using the Pearson Product Moment Correlation Coefficient with the aid of Micro-Soft Excel and presented in Table 5.

**Table 5: Relationship between training and service delivery in the Plateau State Internal Revenue Service**

Variables	Service delivery		
	Training		
Training	Pearson Correlation	1	.874**
	Sig. (2-tailed)		.000
	N	292	292
Service delivery	Pearson Correlation	.874**	1
	Sig. (2-tailed)	.000	
	N	292	292

**Source:** Field survey data, 2022.

Data presented in Table five above shows the relationship between training and service delivery in the Plateau State Internal Revenue Service. The correlation coefficient (r) value of .874 obtained indicates that there is a strong positive significant relationship between training and service delivery in the Plateau State Internal Revenue Service. The table further revealed a p-value of .000 which was less than the alpha value of .05 indicating that there was a statistically significant relationship between training and service delivery in the Plateau State Internal Revenue Service, hence the null hypothesis stated above was rejected.

### Hypothesis two

There is no significant relationship between the reward system and service delivery in the Plateau State Internal Revenue Service.

To test hypothesis 2 above, the mean ratings of respondents on reward system and service delivery were analysed using the Pearson Product Moment Correlation Coefficient with the aid of Micro-Soft Excel and presented in Table 6.

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**Table 6: Relationship between reward system and service delivery in the Plateau State Internal Revenue Service**

The		Reward system	Service delivery
Variables			
Reward system	Pearson Correlation	1	.543**
	Sig. (2-tailed)		.000
	N	292	292
Service delivery	Pearson Correlation	.543**	1
	Sig. (2-tailed)	.000	
	N	292	292

**Source:** Field survey data, 2022.

Data presented in Table six above shows the relationship between the reward system and service delivery in the Plateau State Internal Revenue Service. The correlation coefficient (r) value of .543 obtained indicates that there is a positive significant relationship between the reward system and service delivery in the Plateau State Internal Revenue Service. This clearly shows that one can associate reward system and service delivery in the organization. The table further revealed a p-value of .000 which was less than the alpha value of .05 indicating that there was a statistically significant relationship between reward system and service delivery in the Plateau State Internal Revenue Service, hence the null hypothesis stated above was rejected.

### DISCUSSION OF FINDINGS

Given the data analysed and the subsequent testing of the two stated hypotheses, the study in Table 2 has revealed that the respondents rated the 5 variables of training in the Plateau State Internal Revenue Service to a very high extent. In Table 3, the study also revealed that the respondents rated the service delivery variables to a very high extent. The findings from Tables 2 and 3 were further supported by findings from hypothesis 1 in Table 5 which revealed that there is a strong positive significant relationship between training and service delivery in the Plateau State Internal Revenue Service. The finding of the study is in line with Kuruppu, Kavirathne and Karunarathna (2021) who found that there is a significant positive impact of training content and operational factors on employee performance. The study's findings also collaborate with Zayum (2018) who found that manpower training affects employee performance and manpower training has a significant effect on employee performance. The finding of the study also agreed with the views of Aragon and Valle (2012) that employee training contributes to the success of an organization.

The findings from research question 2 in Table 4 revealed that the respondents rated the 5 variables of the reward system in the Plateau State Internal Revenue Service to a very high extent. In Table 3, the study also revealed that the respondents rated the service delivery variables to a very high extent. The findings from Tables 4 and 3 were further supported by findings from hypothesis 2 in Table 6 which revealed that there is a strong positive significant relationship between the reward system and service delivery in the Plateau State Internal Revenue Service. The finding of the study is in agreement with Nurul, Sabiroh and Eliy (2021) who found that reward system have a significant impact on employees' performance. The finding of the study also agreed with the view of Johnson, Chang and Yang (2010) that the aims of the reward system include: attracting, retaining and motivating employees, to support the attainment of the organization's strategic and short-term objectives by helping to ensure that it has the skilled, competent, committed and well-motivated workforce it needs, to meet the expectations of employees that they would be treated equitably, fairly and consistently about the work they do and their contribution.

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## CONCLUSION

The study examined the human resource management and service delivery in the Plateau State Internal Revenue Service. Public or private organizations are established to achieve certain defined objectives or goals. Thus, the success or otherwise of an organization in achieving its desired objectives or goals to an extent is usually determined by the effectiveness of its human resource management. The study after data analysis and testing of the stated hypotheses, found that the variables of human resource management (training and reward system) have a positive significant relationship with effective service delivery in Plateau State Internal Revenue Service.

## RECOMMENDATIONS

The study recommended the following to enhance human resource management practices toward effective service delivery in the Plateau State Internal Revenue Service.

1. Plateau State Internal Revenue Service should develop training programmes and policies that would ensure employees acquire additional relevant knowledge and skills that enhance their service delivery.
2. The organization should have a good reward system that guarantees adequate salary/wages and benefits that would attract and motivate employees to give their best for effective service delivery.

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