



**An evaluation of the use of non-monetary incentives as a means of motivation...a case of
Zimbabwe Revenue Authority (ZIMRA) Harare (2009-2013)**

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Abstract

The paper's title is an evaluation of the use of non-monetary incentives as a means of motivation...a case of Zimbabwe Revenue Authority. The aim of this study is to investigate the factors and practical tools of non-momentary incentives that can help ZIMRA managers to motivate their employees. A descriptive and quantitative research design in nature was used to identify and classify the elements or characteristics of the subject on whether nonmonetary rewards have an impact on motivation to work. A method of collecting information was by use of questionnaire and structured interviews. convenience- Quota Sampling, 150 non-managerial staff were picked from different departments which are housed at Kurima House and ZB Centre to participate in the study. This research shows conclusive results that non-monetary incentives have motivational potential. The research identified top ten non-monetary incentives in relation to their motivational effect. The results show a strong relationship between non-monetary incentives and motivation. The study concludes that in the current economic climate, there is a major case for providing more value on non-monetary rewards to motivate employees, given the cost pressures faced by organisations. The paper recommends the use of the non-monetary incentives with a high motivational effect which are related to the future, work-life balance and control of work. It can be said that people want to enjoy work not at the expense of their lives.

Key words: economic challenges, incentives, revenue generation, non-monetary tools,

Acronym

AusAid:	Australian Aid
CDC:	Centre for Disease Control
CSEA:	Civil Service Employees Association
MoF:	Ministry of Finance
PDL:	Poverty Datum Line
PSA:	Public Service Association
PTUZ:	Progressive Teachers Association of Zimbabwe
SARS:	South Africa Revenue Authority
TRA:	Tanzania Revenue Authority
WCO:	World Customs Organisation
ZIMRA:	Zimbabwe Revenue Authority

1.1Background of study

In the period 2000-2010 'Lost Decade' has seen most companies struggling to stay afloat and those

with motivated employees have had been fortunes than organisations that view employees as tools. Firms resorted to establish various schemes (groceries, school, fuel) with the introduction of the multi-currency regime; these stopped being incentive enough and things 'normalised. While most private organisations have monetary incentives such as loans, commissions, cash rewards etc., it is quite challenging for the public sector to provide such incentives in adequate or acceptable levels in a shrinking Zimbabwean economy.

The Zimbabwean government has failed to meet its core expenditures such as civil servants salaries and other critical cost centres, yet the wage bill 75% of the 2013 Budget continues to account for a disproportionate share of overall budget expenditures. The problem was worsened by the negative economic performance during the period under review. According to the 2014 National Budget Statement, the individual level the public service remuneration structure has remained modest, with monthly payments of under US\$316 at the entry levels. The salaries being paid to most works were lower than those in the region and in the non- governmental sector. This means there is a need for the development of new incentives schemes for workers.

ZIMRA was formed in February 2000, as a predecessor to the Department of Taxes and Department of Customs and Excise. The ZIMRA has an autonomous status and is responsible for assessing, collecting and accounting for revenue as specified by the Revenue Authority Act, 2002. It, which derives its mandate from the Revenue Authority Act [Chapter 23:11] and other subsidiary legislation, is responsible for assessing, collecting and accounting for revenue on behalf of the State through the Ministry of Finance, to support the economic development programs by raising money through the collection of revenue.

ZIMRA's mandate is to:

- Collect revenue.
- Facilitate trade and travel.
- Advise Government on fiscal and economic matters.
- Protect civil society.

To enable the organisation to achieve its goals, ZIMRA framed a mission statement that would guide its operation and organizational culture. The Mission states: To promote economic development through efficient revenue generation and trade facilitation.

ZIMRA's mission is achieved by:

- developing competent and motivated staff,
- using environmentally sustainable processes, and
- engaging with the global community in a socially responsible way.

From the above synopsis, employee motivation is central to ZIMRA achieving its mission. Therefore, a critical component in its operations is management's ability to motivate the staff compliment. The authority also framed the motto "we are here to serve". Fjeldstad (2007) supports this as he argues that the formation of a revenue authority is; better work ethic and modification of administrative culture from reactive, bureaucratic, and hostile to proactive and professional. In decoding the meaning of motto "we are here to serve" the following could be inferred:

- 'We' - the work of ZIMRA is a team effort, the whole work force has to be motivated towards a common goal. The effects of motivation do not stop with performance. In the group of motivated employees there are fewer work accidents, fewer rates of ethical problems, less employee turnover and lower levels of absenteeism. Jurkiewicz et al (1998).
- 'Are here' - availability, readiness Furthermore, motivated employees are more committed to their organisations and show less insubordination and grievance. Jurkiewicz et al (1998).
- 'To serve' - the word serve means to render or giveThey are also more creative, innovative, and responsive to customers, thus indirectly contributing to the long-term success

of the organisation. MANforum (2009).

The above is the ideal for any organisation, to render a world class service profitable. The question to management is; to what extent are the employees motivated to act accordingly to the mission of the organisation? Grasping motivation should not be limited to theoretical aspects alone. According to TRA, the manager's main task is to develop a productive workplace. The Manager should motivate his/her team both individually and collectively so that productive workplace is maintained and developed and at the same time employees derive satisfaction from their jobs.

One key element to employee motivation in ZIMRA is its approach to employees training and education. As part of ZIMRA's efforts to expand knowledge in Tax and Customs administration it collaborated with the local universities for the academic advancement for its employees, with some receiving scholarships. For example, as of 2011 Bachelor of Commerce in Fiscal Studies has been and was still running under Block Release since 2006. Initially it was open to ZIMRA staff and almost 100 ZIMRA officials graduated from this course.

As part of its efforts to ensure that leaders obtain skills that will groom them to become better leaders, at least thirty ZIMRA managers benefited from a Finnish Government funded programme in conjunction with the World Customs Organisation (WCO) through a leadership development training programme. Thus contributing immensely to the development of leaders that go beyond company responsibility, to personal and national development. However, Hove et al (2013) noted that the high staff turnover at the tax authority also meant that sustainable long-term strategy implementation was affected by lack of continuity within the organisation.

In achieving its mandate ZIMRA is strategic and deliberate in its recruitment drive and a specific calibre of young generation Revenue Trainees – popularly known as “*Revkids*” is being attracted to ZIMRA. Due to the high level of academic achievement of most of the applicants, it is plausible to infer that this is due ZIMRA's perceived capacity to offer them monetary incentives. Incentives currently offered include: Hardship allowance; Travel and sustenance; Overtime Allowance and Motor vehicles.

However, these new recruits are remaindered that money would not be a central to their employment, in an address to the new recruit the then Mr. G. Pasi, ZIMRA Commissioner General said:

My advice to you is that, don't be attracted by what other people own because you don't know how much time they took to acquire those things. Don't say because the CG is driving this car, then I would also want it by tomorrow. There is really no need for you to rush. At times you need to be patient; starting your success journey in a small but focused way.

From the above statement it can be inferred that ZIMRA does not seem to place as much emphasis on non-monetary incentives as it put on monetary incentives. McCann quoted by Yavuz (2004) states that the problem with extrinsic motivation is that it rarely has any useful long-term effect.

The use of extrinsic motivators to energize the employees may lead to a situation where those reinforcers -particularly monetary ones- must get bigger and better all of the time just to repeat the same results. Some of the monetary incentives are performance based, when the employees fail to meet a target it means that there will be no bonus. This affects the amount of effort placed on the targets set by ZIMRA as employees are not motivated to work towards “unrealistic” targets.

Team development is also seen as a critical component to employee motivation. ZIMRA partnered with AusAid to run a series of team building sessions for management and staff in the second half of 2013. This was in the aims to consider some dimensions of High Performing Teams and assess the ZIMRA Team against these generic characteristics, reflect on the need for recognition of interpersonal needs in the team, participate in team activities and apply understanding of the principles involved to their professional situations at work and to ‘have a good time’! Staff members also take part in annual sport festival where they can show case their talents; the pull of talent is evident as ZIMRA are the current champions of Inter-Revenue games.

ZIMRA works on the back drop of meeting a ministry of Finance target and Total revenue collections during the year 2013, up to November amounted to US\$3.360 billion, against a target of US\$3.395 billion, resulting in a negative variance of US\$35.0 million (1.0%), tax evasion and clients' complaints about the conduct of ZIMRA officials are high. Most clients do not understand the organisation's operation and the Zimbabwean Income Tax act (Chapter 23:04) is too complex and regularly amended making it difficult for employees and clients to relate effectively. Therefore, the role played by the employee is critical to the collection of revenue. The less motivated the employee, the lesser the effort applied in collection revenue, the more stifled is the economy.

According to the Ministry of Finance, the hyper-inflation era significantly changed the work ethics of the labour force in this country. That culture has continued to exist even under the multi-currency system to the extent that productivity has gone down across the whole economy. The shift in the economy also meant that in most organisations it "business as usual". One does not have to enjoy doing what they are begin paid for, the bottom-line and getting the job done is what is important. However, with the perception that schemes a skewed towards top executives and top grades, this has strained the relationship between management and staff, as it becomes hard to motivate 'biased' employees. Yet, Buelens/Van den Broeck (2007) noted that public sector employees are generally assumed to favour people-oriented leadership style more than do private employees.

Government has alluded to the need to review the country's existing labour laws, which tend to be skewed in favour of employees, without taking due cognisance of productivity and the capacity of companies to pay. This has contributed to numerous company closures and also constraining potential investment into the country. The government therefore proposes a review of labour laws to also take account of productivity, that is, amendments to the Labour Act that relate work to productivity, introducing flexibility in the hiring of workers, to promote interests of both the investor and employees.

1.2 Statement of the Problem

The overall research problem addressed in this study is that despite perceived high salaries and good working conditions, employee motivation seems low in ZIMRA, little has been done to analyse the impact of non-monetary incentives on employee motivation. There seems to be an over-emphasize tax collection rather than fundamental and more broad-based administrative and human resources reforms. Although with affluent literature on motivation theories, the problem is that most of them fall short of practical application in ZIMRA. Despite the various forms of monetary incentives available for ZIMRA employees the motivation to serve is very low, and so, with fewer resources and higher levels of demand, it is therefore important to evaluate the use of non-monetary incentives as an alternative means that can be used to motivate employees in ZIMRA.

1.3 Aims of the paper

The aim of this paper is to investigate the factors and practical tools of non-momentary incentives that can help ZIMRA managers to motivate their employees. To help achieve this aim, the researchers sought to address the following objectives:

- identify the benefits of non-monetary incentives.
- Examiner the factors which lead to an increase or decrease in employee motivation in a Zimbabwean context.
- To determine the extent to which employees are motivated by non-monetary incentives.

2.0 Interim Literature Review

2.1 Motivation Defined

According to Mathe et al (2012) the word motivation is coined from the Latin word *motus*, a form of the verb *movere*, which means to move, influence, affect, and excite. It first gained currency in the English language in the late ninth century, and has derived several means since then: The verb to

motivate was defined as to stimulate action implying the stimulation of movement. A look at the synonyms for the word 'motivated' such as induce, move, provoke, prompt, and cause, shows that without motivation at some level, nothing really gets started.

According to Vroom (1964) the term refers to the psychological mechanisms governing the direction, intensity and persistence of action not due solely to individual differences in ability or to overwhelming environmental demand that coerce or force action. The field of motivation seeks to understand, explain and predict:

- to which of many possible goals an individual chooses to peruses (direction of action)
- how much effort an individual puts forth to accomplish salient goals (intensity of action) and
- how long an individual pursues towards a goal accomplishment, particularly in the face of difficulties (persistence of action).

Basing on Vrooms definition most of the definitions are centred on his concept. According to Mathe et al (2012) motivation is an internal energy stimulated by the drive to attain goals to satisfy a set of individual needs and values. Motivation initiates an individual's choice of behaviour and determines its form and direction, intensity of effort and persistence overtime.

Daft (1997) views motivation as 'the force either within or external to a person that arouse enthusiasm and persistence to pursue a certain course of action'. Kaliski et al (2001) argues that those who are intrinsically rewarded by accomplishments in the workplace are satisfied with their jobs and are individuals with high self-esteem Burtons. To be motivated means *to be moved* to do something. Ryan et al (2000) further support this view arguing that a person who feels no impetus or inspiration to act is thus characterized as unmotivated, whereas someone who is energized or activated toward an end is considered motivated

Robbins et al (2013) state that motivation is the process by which a person's effort are energized, directed and sustained towards attaining a goal. This motivation varies in different people. We can also say that motivation is the willingness to work at a certain level of effort. Motivation emerges, in current theories, out of needs, values, goals, intentions, and expectation. Because motivation comes from within, managers need to cultivate and direct the motivation that their employees already have.

According to Mathe et al (2012) motivation is an internal energy stimulated by the drive to attain goals to satisfy a set of individual needs and values. Motivation initiates an individual's choice of behaviour and determines its form and direction, intensity of effort, and persistence overtime. The organisation, through its management and board have a great responsibility to ensure that the employees are motivated.

Motivation at work is the ability of the organization to stimulate a person's motivation to wilfully strive towards the achievement of organisational goals by providing opportunities to fulfil individual needs. Motivation at work is an overarching notion that encompasses nuanced realities: satisfaction and well-being are undeniably essential components of employee motivation; engagement is a useful concept to designate high level of involvement and a commitment to the success of the company, i.e., the willingness to 'go the extra mile' for the organisation. By approaching motivation in the right way, a motivated workforce will be both engaged and satisfied.

2.2 Types of Motivation

In Self-Determination Theory Deci & Ryan, (1985) distinguish between different types of motivation based on the different reasons or goals that give rise to an action. The most basic distinction is between intrinsic motivation, which refers to doing something because it is inherently interesting or enjoyable, and extrinsic motivation, which refers to doing something because it leads to a separable outcome. Intrinsic motivation can be thought of as internal thoughts or feelings that feed one's desire to achieve, perform or become involved in activities. According to Silverman (2004) intrinsically motivated behaviours are those which are motivated by the underlying need for competence and self-esteem which may be performed in the absence of any apparent external stimulus. In contrast, extrinsic motivation is that which stems from the work environment external to the task, it is usually stimulated by external rewards.

2.2.1 Intrinsic motivation

White (1959) states that the phenomenon of intrinsic motivation was first acknowledged within experimental studies of animal behaviours, where it was discovered that many organisms engage in exploratory, playful, and curiosity-driven behaviours even in the absence of reinforcement or reward. Thus extrinsic motivation refers to doing an activity simply for the enjoyment of the activity itself. Mullins (2005) further states that the various needs and expectations at work can be categorised in a number of ways for example the simple divisions into physiological and social motives or into intrinsic and extrinsic motivation.

According to Ryan & Deci (2000) intrinsic motivation is defined as the doing of an activity for its inherent satisfactions rather than for some separable consequence. When intrinsically motivated a person is moved to act for the fun or challenge entailed rather than because of external prods, pressures, or rewards. Mullins (2005) alternatively states that intrinsic motivation is related to 'psychological' rewards such as opportunity to use one's ability, a sense of challenge and achievement, receiving appreciation, positive recognition, and being treated in a caring and considerate manner. The psychological rewards are those that can usually be determined by the actions and behaviour of individual managers.

Ryan & Deci (2000) state that in humans, intrinsic motivation is not the only form of motivation, or even of volitional activity, but it is a pervasive and important one. From birth onward, humans, in their healthiest states, are active, inquisitive, curious, and playful creatures, displaying a ubiquitous readiness to learn and explore, and they do not require extraneous incentives to do so. This natural motivational tendency is a critical element in cognitive, social, and physical development because it is through acting on one's inherent interests that one grows in knowledge and skills. It is argued that, intrinsic motivation exists within individuals, in another sense intrinsic motivation exists in the relation between individuals and activities.

People are intrinsically motivated for some activities and not others, and not everyone is intrinsically motivated for any particular task. In a basic experiment Deci (1971) which rested primarily on a behavioural measure of intrinsic motivation called the "free choice" measure, concluded that participants having been given a period of "free choice" about whether to return to the activity, and it is assumed that, if there is no extrinsic reason to do the task (e.g., no reward and no approval), then the more time they spend with the target task, the more intrinsically motivated they are for that task.

2.2.2 Extrinsic motivation

Ryan et al (2000) argue that, intrinsic motivation is clearly an important type of motivation, most of the activities people do are not, strictly speaking, intrinsically motivated. Extrinsic motivation is related to 'tangible' rewards such as salary and fringe benefits, security, promotion, contract of service, the work environment and conditions of work. According to Mullins (2005) such tangible rewards are often determined at the organisational level and may be largely outside the control of individual managers.

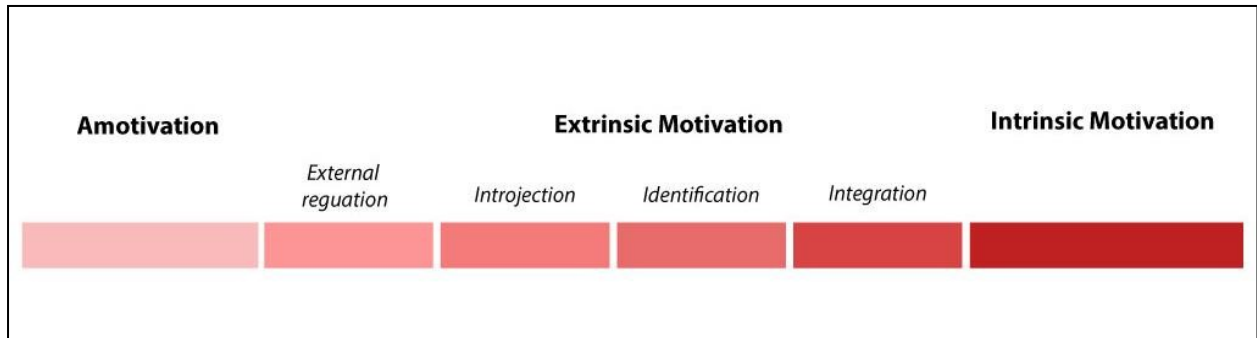
Ryan & Deci (2000) state that extrinsic motivation is a construct that pertains whenever an activity is done in order to attain some separable outcome, that's doing an activity for its instrumental value. However, unlike some perspectives that view extrinsically motivated behaviour as invariably non autonomous, SDT proposes that extrinsic motivation can vary greatly in the degree to which it is autonomous.

For example, an employee who does an educational course only because he fears employer sanctions for not doing it is extrinsically motivated because he/she is doing the work in order to attain the separable outcome of avoiding sanctions. Similarly, an employee who does the course because he/she personally believes it is valuable for her chosen career path is also extrinsically motivated because she too is doing it for its instrumental value rather than because she finds it interesting. According to Ryan & Deci (2000) both examples involve instrumentalities, yet the latter case entails personal endorsement and a feeling of choice, whereas the former involves mere compliance with an external control. Both represent intentional behaviour, but the two types of extrinsic motivation vary in their relative autonomy.

2.2.3 Motivation Continuum

Gamification (2012) outlines the levels of motivation in the diagram 2.1, identifying external regulation, introjection, identification and integration under extrinsic motivation.

Diagram 2.1: The Motivation Continuum



Source: Gamification (2012)

External regulation: The most external form of motivation. In this continuum, individual is doing something or executing a task because they are asked to. It may not be something that they want to do, it may be someone (whom they value, or their superior) else ask them to do so. It is just doing it for external cause.

Introjection: This extrinsic reward is about status. Individuals fall under this motivational spectrum do things because they think it will make them look smarter, cooler, stronger, etc. They may not really want to do this, but they feel that if they do this, they will be valued. It is about introjection. It is other people's view about status that somehow motivates them to do the thing.

Identification: This extrinsic reward is self-identification. This is a process of conscious valuing of an activity, self-endorsement of one's goal. For example, an employee does not really want to attend courses on Taxes certification, but knows it is good for their future especially in the modern business day, therefore the value in it and it motivates them to attend the courses.

Integration: This extrinsic motivation is about complete alignment internally between individual goals and the activity itself. It is the process by which individuals more fully transform the regulation into their own so that it will emanate from their sense of self. For example, exercise. Not everyone enjoys exercise, but we know it is good for us. We want to exercise, yet we don't really feel fun doing it. That's integration motivation. Gamification (2012)

And finally, when one falls under the intrinsic motivation spectrum, the activity has reached that level where it is worthwhile and motivating in it of itself that people do it without any external rewards.

3.0 Research methodology

This study attempted to quantify factors identified as contributing to the motivation of employees through non-monetary incentives at ZIMRA (Harare). This involves the generation of data in quantitative form which can be subjected to rigorous quantitative analysis in a formal and rigid fashion. Thus quantitative data can be transposed into numbers, in a formal, objective, systematic process to obtain information and describe variables and their relationships. The researchers adopted mixed methods therefore it will use qualitative and quantitative approaches in collecting and analyzing data

Population and Sampling

The nature of work schedules of some of the departments at ZIMRA is such that employees are not continually in the office therefore a non-probability sampling was used in this study to select respondents who were targeted with the questionnaires. In the case of ZIMRA where the researchers had little initial control over the choice of who is presented for selection, or where controlled selection

of participants is not a critical factor. In this type of sampling, items for the sample are selected deliberately by the researchers' choice concerning the items remains supreme. Under convenience sampling units or people are selected for inclusion because of their accessibility and proximity to the researchers in this case ZIMRA, Kurima House and ZB Centre Offices. Convenience sampling differs from purposive sampling in that expert judgment is not used to select a representative sample of elements. Rather, the primary selection criterion relates to the ease of obtaining a sample thus for convenience sake the study units that happen to be available at the time of data collection are selected.

The sampling frame was 150 non-managerial staff (grade 9-16). Using the convenience- Quota Sampling, 150 non-managerial were picked from different departments which are housed at Kurima House and ZB Centre to participate in the study. This sample represented +- 15 % of the total lower and middle level employees. Although the sampling technique was a non-probability convenience-quota sample, the sampling frame was representative of a wide range of respondents from different gender and age groups, different job levels and across various departments.

Research Instruments

The researchers adopted the use of interview for collection of data with key informants and questionnaires with other respondents as well as focus group discussions with other group of Zimra employees

4.0 Results

The purpose of this section of the paper is to present the data collected and the results that were obtained after applying the statistical techniques outlined in Chapter 3. Interpretations are then drawn on the basis of the obtained results.

This part of the paper presents a detailed analysis of results through descriptive, frequencies and inferential statistics. The response sample consisted of 150 respondents out of respondents who received the questionnaire and instructed interviews. With regards to response rate, a total of 150 questionnaire were sent out to the selected sample of ZIMRA employees. 20 were sent by email with 3 responses and 130 were hand delivered with 100 responses. 47 set questionnaires were not sent back. Therefore, a total of 103 responses were received for the study. The response rate from the sample was 68.7%. The response rate was reasonable, reminders and office visits were used to increase this rate. The response rate was low due to the bust work schedules but mainly due to the attitude of the study population towards such a survey. A compliant raised was that the organization conducts such surveys twice a year, however no meaningful changes are implemented, therefore the population was not too keen in participating in the survey.

4.1 Analysis of the Demographic profile age

81.6% of the respondents are between the 20 to 39 years' age ranges. 43.7% is in the 20-29 years and 37.9% in in the 30-39 years' age ranges. This reflecting the organisation's age profile has a young population. It is a reflection of the recruitment drive of 'RevKids" that the organisation has. The organisation mainly targets university graduates for its entry level position in revenue collection and taxes departments. However, as the age increase their number of respondents' decrease, this indicated by the drop from 44.7% in the 20-29 years group to 37.9% in 30-39 years to 14.6% in 40-49 years respectively. This could mean that there is a high turnover within ZIMRA. The younger generation does not stay in the organization for long. The 14.6% in the 40-49 ages and 2.9% in the 50-59 ages also indicate that most of the population age range have moved to other organisations or are managerial staff.

Gender

There was a higher response rate from females at 52.5% compared to the males with a response rate of 47.5%. The table and chart below depicts the gender profile of the sample.

Department Profile

The Taxes department had the highest number of respondents representing 60.2%, The second most frequent category respondents reported was 'Other' with 17.5%, which tells us that the given categories in the questionnaire were not adequate as the respondents opted to utilise the 'Other'

category. Whilst Customs, HR training and Admin were 10.7%, 5.8%, 4.9% and 1% respectively. 88% of the respondents have been with ZIMRA for less than 5 years. This shows that the respondents are fairly new to the ZIMRA culture and standards. Whilst 11% have worked in ZIMRA for 6 to 15 years. 1% of our respondents have been with ZIMRA for more than 15 years. This could also mean that a lot of experienced professionals are leaving ZIMRA

4.3 Analysis of employee Opinions/perceptions

Important Variables

A combined percentage of 80% or more was selected as being highly indicative of importance for specific reward preferences. The results are shown in Table 4.4.

Table 4.4 Importance of factors affecting effort

Factors affecting effort	Level of importance (Cumulative %)
Support and guidance of supervisors and other superiors	97.1%
Provision for advanced work tools	97.0%
Compliments on work progress from supervisors	96.1%
Clear directions and feedback from superiors	95.2%
Supervisor listening to concerns & supporting reasonable suggestions	95.2%
Feeling a spirit of teamwork among co-workers	95.1%
Opportunities for career growth & development	94.2%
Working environment	94.2%
Challenging work tasks	93.2%
Attainable goals or targets	93.2%
Freedom to influence work content and methods	93.0%
Recognition of efforts by management	92.3%
Participation in goal setting	92.2%
Receiving recognition for team accomplishments	92.2%
Transparent reward systems	92.2%
Having a work- life balance	91.3%
Team building systems	90.3%
Solicitations of suggestions by management	81.5%
Friendly greeting and smiles from management	80.6%

From the above table, all factors under consideration are above the combined 80% mark. This shows the importance of all factors to the effort that employees put to their work. The top three factors identified by the respondents as Support and guidance of supervisors and other superiors 97.1%, Clear direction and feedback from superiors 97%, Provision for advanced work tools (Computers, office equipment etc.) 97%, however all factors are significant to the motivation of employees. The above results could be an indication of the current state of employee needs to be provided with clear direction and leadership in an unstable environment. The key roles are categorized as Role of Management, Recognition and Job related Non-Monetary incentives. The decision which further analyses the importance of the specific categories is detailed below.

4.3.1 Role of Management

This section details what the respondents perceive to be the role that should be played by the organisation or management. Graph 4.3 below shows the number of respondents' view of importance placed on various management actions.

Graph 4.3: Importance management actions

Opportunities for career growth and professional development were given the highest importance of by 66% of respondents. Of these respondents 92% of them are below the age of 40 years. This shows a great need for management to facilitate the need growth within the organisation for the younger generation. For a Chi-Squared Test, cross tabulating opportunities for career growth and development and age have a positive relationship.

Table 4.5: Chi-square Test- Opportunities for career growth and development and age have a positive relationship.

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	44.016 ^a	12	.000
Likelihood Ratio	18.019	12	.115
Linear-by-Linear Association	3.219	1	.073
N of Valid Cases	103		

Significance value less than 0.05 is considered "significant".

The p-value of **.000** shows a strong relationship between age and the need to have ones' career to grow. The 'RevKids' have the ambition to be better in their lives and look up to management to provide that platform for that career growth.

For an incentives system to be effective one of the key elements to its success is its transparency. The research shows that 53.4% of the respondents placed an extreme importance of the need to have a transparent system. Only 1.9% of the respondents indicated that they is no importance in the system being transparent, this show us that majority places a great need to have a clear and understandable reward procedures. Transparency is one of the main values of ZIMRA; therefore, management needs to be seen to be living the same principles by the respondents.

Attainable goals and targets, 50.5% of the respondents' report that that setting of goals that are attainable is important factor to the amount or level of effort they will apply in a given task. In a cross tabulation of age and the importance of attainable goals and targets shown in table 4.6, it can be seen that more than half of the respondents have the need for attainable goals.

Table 4.6: Cross tabulation of age and the importance of attainable goals and targets

		7i. Attainable goals or targets					Total
		Not at all important	Some Importance	Important	Very important	Extremely Important	
1. Age	20-29	1	1	4	12	27	45
	30-39	0	4	4	12	19	39
	40-49	1	0	2	7	5	15
	50-59	0	1	2	0	1	4
Total		2	6	12	31	52	103

During the interviews it was highlighted that the targets that are set a ZIMRA level are higher than the Ministry of Finance levels and this is discouraging, especially when the Ministry level is met, whilst failing to reach the ZIMRA target. A reasonable work load or target affects the level of effort the respondents put into their work. The more attainable a goal is the high the effort that will be applied. With already challenging work, unattainable goals limit the amount of effort that is applied into the task. Clear feedback and direction, all respondents place importance on receiving clear direction and feedback from their superior. Of these 39.8% placed an extreme importance on the variable. The cross tabulation (Chi square test) of the relationship between the management role and the employees' motivation to assist the organisation to meet its objectives is highlighted below.

Table 4.7: P-values of the relationship between the management role and the employees' motivation

Cross tabulation		
		I am motivated to assist my department in meeting its objectives
Variable	Chi-Square	p-value Asymp. Sig. (2-sided)
Attainable goals or targets	42.817	.000

Transparent reward systems	43.847	.000
Support and guidance of supervisors and other superiors	38.103	.001
Solicitations of suggestions by management	36.227	.003
Supervisor listening to concerns & supporting reasonable suggestions	24.626	.017
Opportunities for career growth & development	21.917	.146
Clear directions and feedback from superiors	16.032	.190
Friendly greeting and smiles from management	17.511	.353

Significance value less than 0.05 is considered "significant".

In assessing the various organisation variables that are important to the enablement a motivating environment, the above test shows that there is a strong relationship between the individuals' motivation to work with the following:

In table X it can be noted that there is a very strong significant between the respondents' willingness to exert effort and attainable goal and transparent reward system with p-values of **.000**. It can be deduced that a person wants reasonable targets and when those targets are reached they require transparency in rewards. The absence of these will see employees just doing enough work or applying just enough effort to their work.

Interaction with management or supervisors has a strong relationship with the motivation to work. That is solicitation of suggestions, support and guidance by management have a significance of .001 and .003 respectively. The test however shows that there is no significant relationship between Opportunities for career growth & development, Clear directions and feedback from superiors, which have p- values of .146, .190, respectively. The test shows a very weak relationship with the above mentioned variables. With limited job options and no opportunity for career growth on does enough not to get fired. The organisation is bottom heavy with not many opportunities for career growth. The employee then tends to satisfice at the level where there are.

The variable with the weakest relationship with motivation to work is Friendly greeting and smiles from management with a p-value of .353. It can be assumed that the mood or friendliness of the superior does not have an impact on one's effort on a task at hand. In a harsh economic environment with high unemployment, one tends to do their job regardless of the attitude of the one giving it.

Recognition

With regards to recognition, the importance of being recognised for ones' effort for a job done is extremely important to 44.7% of the respondents. The respondents put more importance in getting a compliment individually once the task has been completed than during the task which had 36.9% respondents and team recognition which had 35.9%. Thus

recognition for a job done at an individual level is more important than recognition given to a team or department

Graph 4.4: Importance of Recognition

The Chi Square Test in Table 4.7 below indicates that the strongest form of recognition provided by management is when a department or a team is recognised for their effort. However, there is a very weak relationship between the Recognition of individual effort by management and the work one will do with a p-value of .869. This could be attributed to the targets that are set which determine effort or work that is mainly team based and not attributable to an individual.

Table 4.8: P-values of recognition and the employees’ motivation

Cross tabulation		
	I am motivated to assist my department in meeting its objectives	
Variable	Chi-Square	p-value Asymp. Sig. (2-sided)
Receiving recognition for team accomplishments	65.104	0
Compliments on work progress from supervisors	24.664	0.016
Recognition of efforts by management	9.962	0.869

Significance value less than 0.05 is considered "significant".

Job related Non-Monetary Incentives

The following is an analysis of the job context and content and its effects on the effort put into work. The variables are ranked using responses that indicate no importance at all and extreme importance.

Graph 4.5: Importance of job related non-monetary incentives

Out of the respondents, 59.2% indicate that having a work life balance is of extreme importance. The chi-square test which shows a significance level of 0.094, there is no relationship between work life balance and amount of effort exerted into a task. Thus this explains that a person will still do their job at the expense of their life so as not to get into a worse state.

Working environment, 54.4% of the respondents indicated that need for a good working environment. It was highlighted in the interviews that people want a clean and safe environment to work in. One respondent highlighted that refurbishments of offices is usually done when senior managers visit an office and complain about the state of the office or station. It can be seen in some offices where there are stacks of boxes and old equipment. Asked why the boxes are not disposed of, the respondents highlighted the need to review the disposal policy which is in operation.

Table 4.9**P-values of Importance of job related non-monetary incentives employees' motivation**

Cross tabulation		
	I am motivated to assist my department in meeting its objectives	
Variable	Chi-Square	p-value Asymp. Sig. (2-sided)
Participation in goal setting	59.684	0
Working environment	41.447	0
Provision for advanced work tools	34.697	0.001
Team building systems	37.115	0.002
Freedom to influence work content and methods	34.856	0.004
Feeling a spirit of teamwork among co-workers	18.842	0.092
Having a work- life balance	23.786	0.094
Challenging work tasks	22.919	0.116

Significance value less than 0.05 is considered "significant".

Provision for advanced work tools - 41.7% of the respondents place an extremely important value on the need for advanced work tools. Once targets have been set, it is important to ensure that the employee has the right tools and the right amounts to execute the task. The chi-squared test shows a strong relationship of 0.001. Feeling a spirit of teamwork among co-workers- 35.9% of the respondents highlight the need for the feeling of togetherness to apply an effort into their work. However, there is a weak relationship between that feeling and motivation to work according to the chi-squared test which shows a significance level of 0.092. This could be explained by the fact that people work or perform their duties regardless of the mood in an office. People could be said to come to work for work not socialisation. However, with a p-value of 0.002 the Chi-Squared test shows that there is a strong relationship between Team building systems initiated by management and motivation to work.

Freedom to influence work content and methods 34% of the respondents indicated the need to influence their day at work. This is further highlighted by the strong relationship between motivation to assist the department and Participation in goal setting with a p-value of 0.000. It is not however possible for employees to determine their own work but is an idle, that is allowing them to participate in setting realistic goal that will motivate one to work.

Challenging work tasks is ranked the lowest in this category as only 30% of the respondents indicated the need for complicated work. The chi-squared test with a p-value of 0.116 also shows that there is no relationship between giving employees complicated work and motivation to work.

4.4 Analysis of Motivational effect of Non-Monetary Incentives on motivation

In table below the top three categories were collapsed; those deemed to be Average motivational effect Good motivational effect and high motivational effect were categorised as motivational:

Table 4.10: Motivational effect of Non-Monetary Incentives

	Motivational effect (Cumulative %)
Possibility for company sponsored training	98.1%
Housing Benefit	97.1%
Participation in decision making	96.1%
Transparent reward systems	95.2%
Opportunities for promotion	94.2%
Time-off sabbatical and study leave	94.2%
Flexible office hours	91.3%
Some independence over the work	90.3%
Challenging new assignments regularly	90.2%
Free medical service	90.2%
Provision of the work materials and equipment	89.3%
A personal thank you or Note of appreciation from superior or co-Worker	84.5%
Regular Award ceremonies	83.5%
An extra day off as reward for performance	81.6%
Private office space	79.6%
Freedom to purchase work tools and software of choice	77.7%
Publication of work in company magazine	77.7%
Company's health and fitness program/benefits	76.6%
Public verbal praise by management	74.8%
Free entertainment tickets	71.9%
Company regalia	70.9%
Lunch with boss & team members	68.0%

From the above table the incentives that relate to “Social Non-monetary Incentives” and “Job Related Non-monetary Incentives” discussed in Chapter II are ranked highly. 98.1% respondents indicated that the possibility of company sponsored training has the highest motivational effect, followed by housing benefit which 97.1% of the respondents selected. Participation in decision making and transparent reward systems had 96.1 and 95.2% of the respondents indicating that these are motivational. The lowly ranked incentives are those related mainly to the issues of recognition.

For the purpose of this analysis the incentives in Table X were categories into the following: Recognition, Job Related non-monetary incentives, Work-life Balance and Management Practices and are ranked according to the scale high motivational effect.

Recognition

Recognition relates to the acknowledgement by the organisation of one's performance and effort for a given task. The graph below details employee opinion of the motivational effect of various aspect of recognition on motivation:

Graph 4.6: Importance of job related non-monetary incentives

54.1% of the respondents indicated that regular award ceremonies are highly motivational. Respondents indicated that the organisation shouldn't wait for 20 years before awarding one a service award and that it should consider shorter intervals such as after every 5 years. The chi-squared test with a p-value of 0.052 shows that there is a relation between motivation and awards however it's a weak one.

19.4% of the respondents indicated that Public verbal praise by management is motivational and 15.5% consider a personal thank you or note of appreciation from superior or co-worker to be motivational, according to the chi-squared test there is a with a significance level of 0.139 shows that there is no relation between the incentive and motivation. It can be said that the respondents faced with various challenges want more than a thank you as a reward. However even though the publication of one's work in company magazine was the least in terms of high motivational effect, it however has the strongest relationship with motivation as compared to the other forms of recognition with a p-value of 0.005 in the chi- squared test. This observation could mean that employees will view a publication as an official recognition as compared to public praise which will have no record.

Table 4.11: P-values of recognition incentives and motivation to work

Cross tabulation		
	I am motivated to assist my department in meeting its objectives	
Variable	Chi-Square	P-value Asymp. Sig. (2-sided)
Publication of work in company magazine	34.390	.005
Regular Award ceremonies	26.151	.052
Public verbal praise by management	25.430	.063
A personal thank you or Note of appreciation from superior or co-worker	22.128	.139

Significance value less than 0.05 is considered "significant".

4.10.1 Job Related non-monetary incentives

In Graph 4.7 below, the various job related incentives with a high motivational effect are ranked in order of respondents' perceptions.

Graph 4.7: Motivational effect of job related incentives

The highest ranked is the possibility for company sponsored training with 52.4% of the respondents indicating that they would be motivated by this. Some independence over the work and the provision of the work materials and equipment have an equal rank with 35.9% of the respondents rating it as of high motivational effect. Private office space and challenging new assignments regularly have 25% and 22.2% of respondents respectively stating that the two have a motivational effect. Company regalia had 18.3% of the respondents stating that it's of high motivational effect. The low figure could be attributed to the fact that these are standard issue as part of one's employment condition.

Freedom to purchase work tools and software of choice is ranked the lowest as there are more respondents 14.5% that stating that it's of no motivational effect as compared to 2.9% respondents rating it as of high motivational effect. This could be mainly because of the standardised work procedures with the organisation. With regards the relationship of the various job related incentives and motivation the following Chi-square test result in table 4.10 reflect the relation.

Table 4.12: P-values of various job related incentives and motivation

Cross tabulation		
	I am motivated to assist my department in meeting its objectives	
Variable	Chi-Square	P-value Asymp. Sig. (2-sided)
Company regalia	46.978	.000
Possibility for company sponsored training	44.464	.000
Private office space	44.386	.000
Provision of the work materials and equipment	41.609	.000
Challenging new assignments regularly	29.688	.020

Freedom to purchase work tools and software of choice	27.838	.033
Some independence over the work	27.387	.037

Significance value less than 0.05 is considered "significant".

All the various job related incentives have a relationship with respondents' motivation. Company regalia, Possibility for company sponsored training, Private office space and Provision of the work materials and equipment have a very strong relationship with the respondents' motivation, indicated by a p-value of 0.000. Challenging new assignments regularly, Freedom to purchase work tools and software of choice and some independence over the work have a moderate relationship with respondents' motivation, with the p-values of 0.020, 0.033 and 0.037 respectively.

Work-life Balance

The following Graph 4.8 highlights the ranking of work-life balance incentives according to the views of the respondents. According to 71.8% respondents housing benefits is the most motivational incentive, whilst less 1% state that these are not important. 50.4% of the respondents are of the opinion that Time-off sabbatical and study leave are of high motivational effect. From the above noted desire for career growth and development, it can be assumed that they will be a high value placed on this.

41% of the respondents ranked free medical service third on the list of work-life balance incentive. It was highlighted that this cannot be classified as an incentive as it is a 'right'. The Chi-squared test shows a very strong relationship between the provision of free medical aid and motivation, with a p-value of 0.000.

Graph 4.8: Motivational effect of work-life balance incentives

Company's health and fitness program/benefits and Flexible office hours were viewed by 29.1% of the respondents to have same motivational effect. These two incentives are linked in most organisations, companies which have sports clubs have flexible working hour to allow employees to engage in family, health and fitness programs. An extra day off as reward for good performance and free entertainment tickets are also ranked the same, with 24% of respondents placing the same perception of high motivational effect. The assumption is that when an employee has worked for extra hours and days, they would have lost out on time for family or entertainment. The Chi-Squared test shows a very strong relationship between the two with a p-value of .002.

Table 4.13: Chi-Square test for an extra day off as reward for good performance and motivation

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	37.176	16	.002
Likelihood Ratio	38.035	16	.001
Linear-by-Linear Association	17.598	1	.000
N of Valid Cases	103		

Significance value less than 0.05 is considered "significant".

Lunch with boss & team members ranked the lowest, based on the chi-squared p-value of 0.012 this incentive shows a strong relationship with motivation, however there is a strong divide between management and employees. Most interview respondents don't seem to desire to spend time with the superior anymore as they have lost interest. This could explain the low ranking by 22.3% respondents viewing it as of no motivational effect. There above ranking seems to show a negative perception towards the spending time or interacting with management.

Table 4.14: P-values of work-life balance incentives and motivation

Cross tabulation		
	I am motivated to assist my department in meeting its objectives	
Variable	Chi-Square	P-value Asymp. Sig. (2-sided)
Company's health and fitness program/benefits	44.047	.000
Free medical service	41.484	.000
Free entertainment tickets	47.991	.000
Time-off sabbatical and study leave	62.911	.000
Flexible office hours	41.093	.001
An extra day off as reward for performance	36.281	.003
Housing Benefit	35.797	.003
Lunch with boss & team members	31.391	.012

Significance value less than 0.05 is considered "significant".

From the above Table 4.12, the Chi-squared test shows that there is a relationship between all work life balance incentives except Lunch with boss & team members with motivation. Incentives with a p-value of 0.000-0.001 show a very strong relationship with motivation and those with 0.003 shows a moderate relationship.

4.3.3 Management Practices

In the cumulative ranking table X management practices are the amongst the most dominant incentives with high motivational effect, with an average of 95% of the respondents stating that Participation in decision making Transparent reward systems and Opportunities for promotion have a bearing on their level of motivation. In the comparison in Graph 4.9 below shows that 64% of the participants' view Opportunities for promotion to have the highest motivational effect in terms of management practices.

Graph 4.9: Motivational effect of management practices

According to 61.1% of the respondent some transparent reward systems is of high motivational effect. The assumption is that the more understandable the system the higher the chances of it being motivational. 44% of the respondents indicated that Participation in decision making in highly motivational. The Chi-squared test below shows strong relationships of all three variables and the motivation.

Table 4.15: P-values of Management practices and motivation

Cross tabulation		
	I am motivated to assist my department in meeting its objectives	
Variable	Chi-Square	P-value Asymp. Sig. (2-sided)
Opportunities for promotion	36.014	.003
Participation in decision making	29.226	.004
Transparent reward systems	26.214	.010

Significance value less than 0.05 is considered "significant".

4.5 Job Satisfaction

Employee perception on organisational motivation

The two lower categories of strongly disagree and disagree were collapsed into disagree (indicated by red figures) and the two upper categories agree and strongly agree were combined into agree (indicated by bold black figures), whilst the uncertain was maintained as neutral (indicated by orange figures).

Table 4.16: Job Satisfaction levels

	Disagree	Neutral/ Uncertain	Agree
I enjoy going to work every day and performing my best	15	28	60
I am motivated to assist my department in meeting its objectives	22	27	54
It is within the power of the department/ section head to motivate Me	23	31	49
I am empowered to pursue opportunities for your professional development	42	35	26
I receive sufficient and appropriate on - the job performance recognition	48	34	21
I understand the organisations motivation strategy	49	36	18
By observations, efforts are being made to motivate employees	51	42	10

Out of the 103 respondents 58.2% report that they enjoy going to work every day and performing they best. Whilst 52.4% are motivated to assist their department in meeting its objectives. Chi-squared test shows a strong relationship between the two variable, if no enjoys coming to work they are most likely motivated to work.

Table 4.17: Chi-square test- enjoy going to work every day and performing my best

	Value	df	Asymp. Sig. (2- sided)
Pearson Chi-Square	41.583	16	.000
Likelihood Ratio	45.121	16	.000
Linear-by-Linear Association	12.641	1	.000
N of Valid Cases	103		

Significance value less than 0.05 is considered "significant".

Majority of the respondents also feel that it's within the power of the department/ section head to motivate them. 40.7% of the respondents feel that they are not empowered to pursue opportunities for your professional development compared to 25.2% who agree with this statement. Yet it has been noted that there is a strong relationship between opportunities for career growth and development and motivation.

With regards to recognition, 46.6% of the respondents disagree with the notion that they receive sufficient and appropriate on the job performance recognition. Only 20.3% of the respondents agree to be receiving recognition for their work. Understanding the organisations motivation strategy is pivotal in the motivation of employees. A chi-squared test reviews the following observations:

Table 4.18: Chi-square test- Understanding motivation strategy and motivation

	Value	df	Asymp. Sig. (2- sided)
Pearson Chi-Square	84.951	16	.000
Likelihood Ratio	76.292	16	.000
Linear-by-Linear Association	10.475	1	.001
N of Valid Cases	103		

Significance value less than 0.05 is considered "significant".

A p-value of .000 shows a strong relationship between motivation to work and ones understanding of the motivation strategy. Only 17.4% of the respondents agree to understanding the ZIMRA motivation strategy. 49.5% of the respondents stated that by observations, no efforts are being made to motivate employees. 9.7% agree to observing efforts being made to motivate employees.

4.6 Reason for Staying

The second section of part C sort to understand some of the reasons why employees continue to work for ZIMRA. Table 4.18 below shows a ranking of 12 possible reasons and the responses of whether each is an option or not. The two top reasons given by respondents for staying are Training Opportunities and Salary/Benefits with 52.4% and 51.5 % of the respondents indicating them as the reason for working at ZIMRA. Stability and security account for 47.6% reason of respondents staying at ZIMRA. Location convenience is a rating of 35.9%, indicating that the location they are based at is convenient. 64.1% of the respondents did not elect this as an option, meaning disagreement to location being convenient. Challenging job assignments and interesting work both have 29.1% of the respondents selecting is as a reason for being employed by ZIMRA.

Table 4.19: Reasons for working at ZIMRA

Reason for Staying at ZIMRA	Yes	Percentage	No	Percentage
Training Opportunities	54	52.4%	49	47.6%
Salary/Benefits	52	50.5%	48	46.6%
Stability/Security	49	47.6%	54	52.4%
Location is convenient	37	35.9%	66	64.1%
Challenging job assignments	30	29.1%	73	70.9%
Interesting work	30	29.1%	73	70.9%
Vacation leave	24	23.3%	79	76.7%
Promotional opportunities	20	19.4%	83	80.6%
Work Hours	19	18.4%	84	81.6%
Retirement Benefit	19	16.5%	84	81.6%
Work assignments vary	15	14.6%	88	85.4%
Good boss	5	4.9%	98	95.1%
No other employment	18	17.4%		
Serving the country	2	1.9%		

According to 81.6% of the respondents Work Hours and Retirement Benefit have no bearing on their continued employment with ZIMRA. Closely linked to this is the varying Work assignments of which 85.4 % did not select as a reason. The nature of the work done at ZIMRA is not necessary variable, and is mainly routine work. According to the responses on reasons for staying at ZIMRA only 4.9% are staying because of a good boss. This means that 95.1% of the respondents do not view their superiors in a good light, if they had an option they would live. 17.4% of the respondents cite that part of the reason of staying at ZIMRA is because there is no alternative employment. And 1.9% is due to wanting to serve the country.

Employees' Suggestions

The last section of part C required the respondents to identify the three (3) most important non-monetary things the employer (ZIMRA) could do to improve employee Motivation. The variables identified by the respondents were grouped into the three categories identified in chapter II which are Tangible Non-Monetary Incentives, social Non-Monetary Incentives and Job related Non-Monetary Incentives, which are stated below:

Tangible Non-Monetary Incentives

- Housing - Provision of accommodation and support, towards reasonable housing loan schemes with minimal collaterals requested. This includes negotiating for residential stands on behalf of employees with local authorities.
- Company regalia- The provision of enough uniforms.
- Transport - Due to the dysfunctional public transport system the respondents suggested the following Staff buses, Facilitation of car loans where the employer becomes the guarantors. Provide free duty on import of one motor vehicle in 5 years per employee.
- Training opportunities with benefits like laptops.

Social Non-Monetary Incentives

According to more than fifty-five percent of respondents, the following matter

- Sporting facility.
- Team building seminars and activities.
- Improve employee/employer relations- Valuing of human resource by management, including protecting employees from victimisation.
- Communication- More flexible upward and downward communication.
- Medical benefits- Provision of top of the art medical services incentives or own hospital and medical aid society.
- Recognition- These include recognition of achievements, worker of the year awards, long service employment, good performance and loyalty. The respondents suggest a graded service award system that classifies the nature or quality of service.

Job Related Non-Monetary Incentives

The following are job related non-monetary incentives which are equally critical

- Staff development - Creating opportunities for job related training to even the least graded in the organization. This includes the provision of Educational benefits such as scholarships and study leaves.
- Resources- Equitable distribution of resources available resources and where possible enough resources to perform the work that is computers and printers.
- Policy and procedure- Reduce number of procedures and relook on the transfer policy consider employee preferences and those with families. This also means ensuring that the transfer policy is clear and understood by the employees.
- Clearly defining one's job responsibilities and duties.
- Working environment- The provision of a clean safe and convenient working environment.

5.0 Conclusions and Recommendations

5.1 Conclusions

The researchers would like to draw the following conclusions from the findings:

- Possibility for company sponsored training- Job-related training is referred to as employer- sponsored training that is when employers provide and pay for the training. These can be both in house and offsite - for staff to complete accredited courses and upskill.
- Housing Benefit- Rent is one of the biggest costs for most employees; the provision of housing scheme is highly motivation. According to this research the responsibility of the employer includes the provision of housing loans/mortgages and the provision of land to build on. The research is of the opinion that a person is willing to work even for a prolonged period of time as long as there is provision of a long term solution to their housing need.
- Participation in decision making- This concept encompasses practices ranging from quality circles, employee advisory committees, with employees

only able to make suggestions, to initiatives which give employees primary control over the work process, and many of the decisions which are made regarding how the work is performed.

- **Transparent reward systems-** Every participant must know exactly how the incentive system works. They should also be able to check their own progress and that of other participants. Lack of transparency leads to suspicion of "favouritism" or "bias" in the system.
- **Opportunities for promotion-** This is perceived as part of career development, as some employees want to be rewarded with upward movement within the organisation. Where possible the employer should unveil opportunities of promotion to qualifying candidates.
- **Time-off sabbatical and study leave-** Due to the high number of respondents below the age of 30 years, and majority of them still developing their career, setting time out for their studies that is essential. This means the organisation needs to provide a rostered day off (outside of annual leave) as a reward for successful task completion.
- **Flexible office hours-** This means allowing for work life balance for the employees. Flexible working hours, time off for personal or family responsibilities, and greater decision-making responsibilities may hold more appeal than cash incentives. For example, young workers may value flexibility and personal independence over monetary bonuses.

5.5 Recommendations

As a result of the conclusions cited above, the researchers recommend the following in relation to the selection and implementation of non-monetary incentives:

- **Company sponsored training-** Organisations with young populations have to realise that where there is little room for promotion and an alternative is career development for the individuals. Most employees put a high value on education, it is important for organisations to support those employees that are interested in furthering their education. This however has to be structured well as the organization can run into the danger of being a training ground for other organisations. For example, when employers sponsor training to help workers acquire skills and knowledge that is potentially transferable to other workplaces, it might be difficult for the employer to capture all of the benefits of training, since the trained worker may choose to switch employers – or another employer may actively seek to hire them.
- **Housing Benefit-** Housing provides a sense of security and stability in one's life and as indicated by the research, the researcher is of the opinion that housing can bring in stability in employment, reducing employee turnover. Due to their greater bargaining power, employers should negotiate affordable housing schemes on behalf of their employees. This also includes negotiating with local authorities for land on behalf of the employees.
- **Participation in decision making-** There is a tendency of separating oneself from decision that he/she did not take part in however any allowance for contributions at any possible level of decision making increases the level of ownership of the task at hand. Therefore, a consultative approach to management is needed to increase the level of ownership in the work the organisation does. Organisations need to encourage interactive flow of communication, an "open policy" in practice have a higher chance to be able to motivate their employees and to mitigate problems before they occur. When every employee gets involved, this does not lead to the best decision but it means everybody understands the reasons for the decision and share a commitment and responsibility for success.
- **Transparent reward systems-** For an incentives system to be effective one of the key elements to its success is its transparency. Employees want to see an equitable system that is not skewed in favour of one side. Efforts being made by the organisation to motivate them should be communicated effectively, with employee concerns being addressed in a professional manner. Discuss methods of reporting progress with employees so that they're involved in setting transparency parameters.

- **Implementation of suggestions-** When an organisation carries out an internal customer satisfaction survey it is important to follow through on finds, communicate them to employees and implement those suggestions which are feasible. This action shows commitment on the part of the management to employee welfare and can have an impact on their performance. The lack of commitment to strategic management practices in motivation by top management and other members of the organization results in poor implementation which leads to demotivation.
- **Opportunities for promotion-** The researcher acknowledges that not all good performance can be rewarded through promotion in any sector. However internal recruitment and meritocracy is key to employee motivation. There should be clarity provided on two conflicting opinions on the questions “Who is to be promoted?” and “What are the main criteria for the determination of promotion?”. Thus the organisation should consider both job tenure (seniority) and the performance of the individual employee with almost equal significance. Subtlety is also important, allowing teams to balance their skill in line with their roles rather than seniority.
- **Leave Days-** The assumption that workers are lazy and want to avoid work is challenged by this research, as results show that despite poor relations and motivation efforts by the organisation, employees are still motivated and excited to work. Therefore when one applies for leave, the organisations should have flexible plans and procedures for time-off, sabbatical and study leave. These could also include an extra day off as reward for good performance in a project. Where an organisation is short staffed it is important to develop Flexible office hours. Traditionally most organisations have lunch time between 1pm and 2 pm. However it does not hold true that employees want to take their break during that time. It is the opinion of the researcher that the employee could be allowed to take the break any feasible time as long as their tasks are done and work is not affected.
- **Autonomy-** Employees should be given some independence over the work and freedom to purchase work tools and software of choice. Due to company policy and procedure, work is delayed when the decision maker is not present. This means that an employee has a limited time to execute a task once authority has been given. This pressure strains employees and can be demotivating
- **Challenging new assignments** - Regular new assignment with no corresponding real value in rewards limits excitement to work. In tough economic background more work could be perceived to mean more money. When there is no economic value or tangible benefit, employees can be demotivated. One job is to be made less monotonous without necessarily increasing the workload.
- **Transformational Leadership-** Management plays a key role in improving employee/employer relations. Valuing of human resource by management, including protecting employees from victimisation is critical to the performance of employees. Between employees and management, trust is the essential factor enabling people to make a contribution that will be respected. Central to the organisations survival is its employees; it cost money to replace an employee and even cost more to keep one who is not motivated. If management pretends to care, employees will also pretend to work. Company time and revenue is lost due to employees’ reckless and disruptive behaviour in the workplace.
- **Recognition** - In the case of ZIMRA where work is cluster based that is different border post or revenue collection centres, it is important to recognise that effort of the particular station that is doing well rather than a blanket compliment of a region or department. A personal thank you or note of appreciation from superior or co-worker, public verbal praise by management and publication of work in company magazine provide for the esteem needs for employees. The research also recommends Regular intervals for award ceremonies for example every 5 years for long service and worker of the yearly. With the current economic conditions life time employment is not feasible for most employees, however there is need to maximise on the time or duration of their employment with the organisation.

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