



A study on the effects of employee work performance appraisal system at the national revenue authority (NRA) of Sierra Leone

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ABSTRACT

The National Revenue Authority (NRA) of Sierra Leone has implemented employee work performance appraisals to enhance employee motivation and organizational performance. However, little research has been conducted to determine the effectiveness of these performance appraisals. Consequently, the purpose of this study is to establish the impact of the appraisal system on employee motivation and the overall organizational performance. An online survey is conducted on a sample of 150 staff at NRA. Structural Equation Modeling (SEM) technique is used to analyze the statistical data. Findings from the research show evidence that although employees are concerned about the extent of evaluation feedback of the appraisal system; the proposed model is adequate for evaluating the possibility of the EWPA system in influencing employee motivation and organizational performance. The study recommends that feedback should involve discussions of the strengths and weaknesses of the employees. Further, rewards should be given to employees whenever feedback is positive.

Keywords: Employee work performance appraisal, Organizational performance, Employee motivation, NRA, Sierra Leone.

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1.0 Introduction

Public institutions and organizations are established with the sole aim of providing goods and services to citizens. These public organizations use resources as inputs to generate outputs which are the goods and services to the public. They are mandated by the laws that establish them to be accountable to the citizens, consequently, making the issue of their performance a matter very vital to their long term survival.

Employee work Performance appraisal is a controversial concept in many public organizations in Sierra Leone. Even though many public sector managers in Sierra Leone see the need for performance appraisal process, they are often disinterested in them due to the many controversies the concept has been bedeviled with. For organizations to maintain and improve the performance of their employees, they need to adopt the concept of performance appraisal since it has been identified as a tool that can improve the performance or the workforce of an organization (Aguinis, Joo & Gottfredson, 2011). Employee work Performance appraisal (EWPA) is the process of evaluating and ensuring employees focus on their work and also provide corrective actions to help achieve organizational goals (Daley, 2012).

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There is a general view among Sierra Leoneans that most public organizations are failing to deliver on their mandate. This is evident in the fact that most of the public organizations and enterprises established after independence have either collapse, struggling to meet their goals or have been privatized (Sesay and Brima, 2017). There is the need to evaluate the performance of public organizations if they will continue to survive in this competitive environment. With the reliance of many organizations on their workforce to meet their strategic goals, it is incumbent for public organizations in Sierra Leone to implement performance appraisal processes to make their operations sustainable. This will also require ways to motivate employees. Both public and private organizations in Sierra Leone acknowledge the performance of their workforce by using various means to incentivize them and increase their levels of productivity. The systems of rewarding best workers encourage competition among the workforce (Tippet & Kluvers, 2010). These competitions among workers propel workers to perform better leading to an increase in organizational productivity. EWPA plays a crucial role in the operations of every organization. The aim of every performance appraisal process is to improve the overall effectiveness of the organization via employee performance (Bawole et al., 2013).

Research also reveals that EWPA has enormous benefits to organizations. EWPA processes, organizational managers are able to identify weak links in the performance of employees and devise corrective actions (Ayers, 2015; Thurston & McNall, 2010). Appraisals also help in improving the performance of employees through the provision of feedback and the conduct of training and development (Kooij, et. al., 2010). EWPA are benchmarks for checking the performance of employees. Thus, EWPA systems are vital in helping organizations to meet their objectives through the performance of employees. However, most of the literatures focus on the US settings and most of them have used only top level managers to evaluate the EWPA.

This study contributes to the existing literature in two ways: First, this paper gear towards filling these existing gaps in the literature by examining the effects of EWPA system on employee motivation and organizational performance simultaneously at the National Revenue Authority (NRA) of Sierra Leone. Second, to further enrich the contribution of the paper, we employ structural equation modeling approach to discern the effectiveness of EWPA on both motivation and organizational performance which has been neglected in the existing literature.

Following the introduction, the rest of this paper is organized as follows: Section 2 discusses literature review and hypothesis development. Section 3 describes the methodology of the study and elucidates the rationale behind it. Section 4 presents the data analysis and reports the empirical results from the employees (top level and low level). The paper concludes by mentioning limitations and suggestions for future research in Section 5.

2.0 Literature review

Employee work Performance appraisal has become an important tool of managing business organizations as well as helping to keep tract of employee and organizational performance. Due to its usefulness, it is of keen interest in the academic discourse. Scholars like Kellough, J. E., & Selden, S. C. (1997), Vance et al., (1992), McGlynn, E. A. (1998) have conducted studies on work performance appraisal during the 20th century. At the beginning of the 21st century and especially in the last ten years, many including studies by Onyije (2015), Ahmad and Bujang (2013), Omusebe, Gabriel and Douglas (2013), Danku, et. al., (2015), Girma, Lodesso and Sorsa (2016), DuBrin (2012) as well as Akuoko and Kanwetuu, (2012) have been focused on work performance appraisal. However, there is more to be done by specific sectors like the revenue mobilization. In this regard the current study was conducted in order to evaluate the effects of EWPA at the Sierra Leone's National Revenue Authority.

The concept of EWPA is seen as a very important strategy for many organizations in both public and private sectors. EWPA is the systematic review of the performance of an employee to improve the performance of individuals and the organization at large (Armstrong, 2006). Performance is measured against such factors as job knowledge, quality and quantity of output, initiative, leadership abilities, supervision, dependability, cooperation, judgment, resourcefulness and health among others. It is a strategy for comprehending and managing the performance of organizational members within an agreed framework of set goals, standards and competency (Gruman & Saks, 2011). In other words, it is a managerial tool that guides how operations are executed in an organization. Consequently, EWPA is a goal driven strategy that improves the operational efficiency of organizations. On their part, (Swanepoel et al., 2003) noted EWPA as a formal and systematic process through which the job-relevant weaknesses and strength of organizational workforce are identified, observed, measured and developed. (Aguinis, 2009) also explained EWPA as a continuous process of identifying, measuring and developing the performance of individuals and teams and aligning performance with strategic goals of the organization.

EWPA plays three critical roles in every organization. These roles include informative role, motivational role and administrative role (Swanepoel et al., 2003). The informative role refers to the information generated from the appraisal process to inform managerial and employee decision making. The information generated will help managers and subordinates to identify the strengths and weaknesses of employees and the organizational systems at large (Daley, 2012). When the appraisal process is effective it also informs how objectives will be set for subsequent appraisal in the future. According to (Aguinis, 2009) when the channels for delivering

information in the appraisal process are effective, it helps managers and subordinates to make informed decisions and also establish goals and achieve such goals. The administrative role of EWPA processes involves the facilitation of employee compensation packages and authority delegation and reporting (Daley, 2012). Similarly, it facilitates an orderly approach of determining how to set organizational goals and the delegation of functions and roles to organizational workforce (Swanepoel et al., 2003). This consequently, helps the organization to assign roles to employees by making reference to employee skills and abilities which improves the overall performance of the organization. The motivation role of EPWA involves using performance appraisal processes to inspire the workforce of the organization. These involve engaging employees in decision making and making the needed resources available to help them meet their goals and targets (Gruman & Saks, 2011). As such, the result of EWPA should serve as the basis for regular evaluation of the performance of the members of an organization. Whether an individual is judged to be competent, effective or ineffective, promotable or not, etc. is based upon the information generated by the EPWA system (Ahmad and Bujang (2013).

Before designing EWPA systems many organizations will first establish the goals. This is very important because the objectives of the appraisal process will inform how the processes and procedures will be implemented in the appraisal and how employees will be evaluated. According to Ohemeng (2011) the salient aims of EWPA systems are to review staff performance and also identify training needs of employees. EWPA processes are also used to develop reward systems for employees and it also gives managers and supervisors the opportunity to discuss and monitor the performance of employees and determine the needed improvements to build on their strength (Gruman & Saks, 2011). Even though reward systems are usually separated from performance appraisal processes, the appraisal process provides information to managers to reward hardworking and effective employees.

In more specific terms, the importance of EWPA processes in every organization are to help the organizational management in exerting control; to monitor and track the performance of organizational workforce over a period of time; to determine the gap between actual performance and desired performance and outcome; to review the effectiveness of organizational functions such as training and development, recruitment and selection; strengthen the relationship between subordinates and superiors; clarify set goals and responsibilities of employees; and provide feedback and corrective action on performance to organizational workforce (Khan & Rasheed, 2015; Boachie-Mensah & Seidu, 2012; Bawole et al., 2013; Gruman & Saks, 2011).

2.1 Hypothetical framework

In the hypothetical framework, EWPA lays bare the measurement of work and its results by using the scale and index that can measure in this perspective the desired quantity and quality with precision and free of personal judgments and vague criterion. Performance is the way through which employees perform their duties and the evaluation is assessing the performance of employees (Scanlon, D. P et. al., 2001). The framework also indicates that each of the stages in the sequence as well as the transition from one stage to the other may be confronted with certain challenges. On the other hand, there are benefits associated with the entire process and with each stage especially once we are able to confront and overcome the challenges. The framework is represented in figure 1 below.

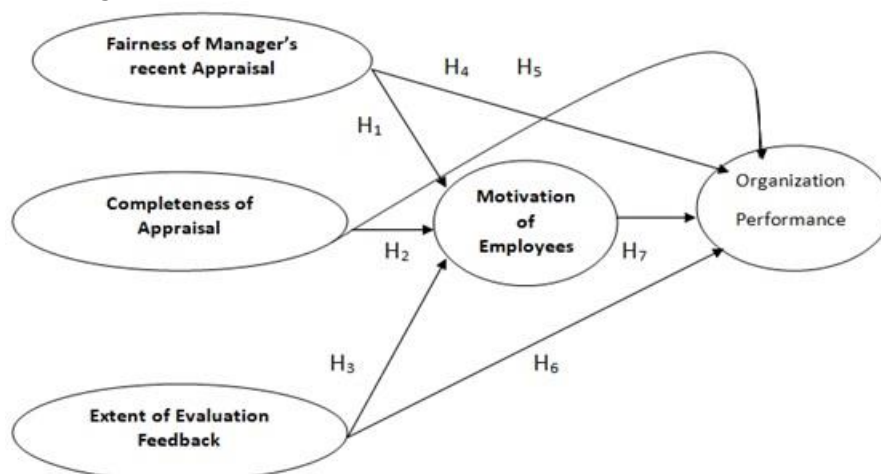


Figure 1. Research model

The importance of EWPA according to Horgan, C. et al., (2004), state the evaluation of performance from the perspective of organization and individual is significant. From the organization perspective, the goal, "fairness of manager's recent appraisal" is something that the organization wants and the result, "motivation of employees" is what should be done; while from the individual view, effort, is "completeness of appraisal and extent of evaluation feedback" which is again "motivation of employees" is what that person does and "result" is

the consequence of his effort and what he/she expects to get in return for his/her effort is “reward” with the organization performance.

The conceptual framework showing the relationship between the independent variables (3 vertical circles) on the left and dependent variables (2 horizontal circles) on the right. The independent variables are fairness of manager’s recent appraisal, completeness of appraisal, extent of evaluation feedback and motivation of employees. The dependent variable is organization performance. The study focused on effects of employee work performance appraisal and how motivation of employees affects organization performance.

2.2 Hypothesis development

Fairness of Manager’s Recent Appraisal and Performance

Process in evaluating the performance of employees is one of the most important determinants of organizational justice (Bipp, and Dam, 2017; Brun, and Dugas 2018). Although researchers argue about the category of fairness, there is a general consensus that organizational justice consists of at least two components, namely distributive and procedural justice (Chen, and Eldridge, 2018). The procedural justice is the perception of workers that procedures used to evaluate their performance is fair while distributive justice means that performance or rewards received from the use of these procedures is fair (Horng et al., 2017; Espinilla et al., 2019). Further review in the literatures indicates that fair practices in human resource management, particularly in terms of performance appraisal has a predictive role in the employees’ attitude such as the willingness to perform in their job (Miao et al., 2017). Fairness will lead to appreciation and satisfaction and as such high productivity. In this hypothesis it has been observed that fairness of manager’s recent appraisal positively and significantly affects motivation of employees. Therefore, based on the above discussions, the study proposes the following hypothesis:

H1: There is a significant relationship between fairness of the performance appraisal with employee motivation

H2: Fairness of the performance appraisal positively and significantly influence the entire organizational performance

Completeness of the Appraisal and Performance

Completeness of appraisal is a positive step in an organization. It has been identified that completeness of appraisal positively and significantly affects motivation of employees. Performance appraisal is an unavoidable element of organizational life (Long, and Shields, 2010; Sutton and Watson 2018). Completeness of the work Performance appraisal allows organizations to inform their employees about their rates of growth, their competencies and their potentials. It enables employees to be intentional in creating their individual developmental goals to help in their personal growth. There is little disagreement that if EWPA is done well, it serves a very useful role in reconciling the needs of the individual and the needs of the organization (Chiang and Jan, 2018; Chung, Rutherford, and Park, 2017). If used well, complete performance appraisal is an influential tool that organizations have to organize and coordinate the power of every employee of the organization towards the achievement of its strategic goals (Grund and Przemek, 2016). It can focus each employee’s mind on the organization’s mission, vision, and core values. However, if performance appraisal is not done well or incomplete, they suggest the process can become the object of jokes and the target of ridicule.

Past researchers have led us to believe that there is an influential relationship between appraisal completeness, motivation of employees and organization performance. Armstrong (2009) agrees with Townley (1989), that the use of performance appraisal tools once or twice a year as the only means of managing performance has been discredited by HR practitioners because it is perceived as a means of “exercising managerial control”, ‘it is backward looking, concentrating on what had gone wrong rather than looking forward to future developmental need’. Therefore, based on the above discussions, the study proposes the following hypothesis:

H3: There is a significant relationship between completeness of performance appraisal and employee motivation

H4: Completeness of Appraisal positively and significantly influences the entire organizational performance

Extent of Evaluation Feedback and Performance

Taylor, Fisher and Ilgen (1984) suggest that feedback is essential for organizational effectiveness and that a lack of feedback can lead to anxiety, inaccurate self-evaluations, and a diversion of effort toward feedback gathering activities. Moreover, effective performance feedback has the potential to enhance employee engagement, motivation, and job satisfaction (Feys et al., 2017). Performance feedback is a critical component of all performance management systems. Effective performance feedback is timely, specific, behavioral in nature, and presented by a credible source. The goals of performance feedback are to improve individual and team performance, as well as employee engagement, motivation, and job satisfaction (Chung et al., 2017). Performance feedback is effective in changing employee work behavior and enhances employee job satisfaction and performance. The feedback should be given with a positive attitude as this can have an effect on the

employees' future performance. The result, the problems and the possible solutions are discussed with the aim of problem solving and reaching consensus (Miao et al., 2017).

One of the most critical parts of the appraisal process is the direct communication between supervisor and individual. In the ideal situation the employee receives information about how they are performing and where they could improve. According to Bipp, and Dam, (2017) managers identify the weaknesses of the employees and together they make a plan for the employee's development. The success of the feedback depends on the acceptance of the process. The satisfaction with the performance appraisal is an indication of the degree to which subordinates are satisfied with the process and the feedback they have received. It serves as a report of the accuracy and fair evaluations of the performance. The outcome is that satisfied individuals after the performance appraisal will improve further working relationships with supervisors and colleagues. The feedback can also bring negative reactions from employees. If perceived unfair, the feedback can cause behavioral changes such as absenteeism, lack of cooperation, lack of focus on priorities, unhealthy competition and even can cause staff turnover. We therefore hypothesized that:

H5: The Extent of evaluation feedback positively and significantly influences motivation of Employees

H6: The extent of Evaluation feedback positively influences the entire organizational performance
Employee motivation and Organizational Performance

Motivation is the most important matter for every organization public or a private sector. For the success of any organization motivation play an important role. All organization encounters the matter of motivation whether they are in the public or private sector (Onyije, 2015). According to Chaudhary & Sharma (2012) basically motivation word is derived from "Motive". The meaning of "motive" is needs, wants, and the desire of the persons. So that "employees motivation mean the process in which organization inspiring our employee with the shape of rewards, bonus etc. for achieving the organizational goals.

Today organization can easily change their material, needs, goods and services to other organization, or to other countries. But the only one resource which is not easily exchangeable is human resources. So we can say that human resources are the very important or most competitive assets of any organization that cannot be exchangeable. Human resources or human assets mean the workers or the employee of any organization. So the motivation is main factor that affect the human resources of the organization. The organization should be motivating their employees for the best performance or for achieving the organizational goals. In fact motivation is the best tool for best performance. Today there are many discussions about motivation and the relationship of employee's efficiency and the organizational efficiencies. Motivation will lead to the fact that workers or employees of the organization will seriously do his duties and responsibilities (Bipp and Dam, 2017). Attractive Salaries or pays also a Valuable tool and play an important role to increase employee's performance and also increase the productivity of an organization (Onyije, 2015).

According to Huang et al. (2011), employee's motivation and their ability collectively participate into employee's performance and in their difficult tasks given by the manger are to purpose get maximum productivity. Nowadays researcher have more concerned with increase productivity, perfection and working ability. Motivation is one of the most important terms of psychology and most of mangers who want maximum output and productivity tackle this with a good way and motivate their employee in batter way so as to enhance their performance. We therefore hypothesized that:

H7: Employees Motivation significantly influences the entire organizational performance.

3.0 Methodology

We apply the Structural Equation Model (SEM). There are two SEM approaches: covariance-based SEM (CB-SEM) and variance-based SEM (PLS-SEM). Compared to CB-SEM, PLS-SEM has advantages such as lower level restrictions on sample size and distribution, stronger ability to analyze complex structural models, and simultaneous estimation of both measurement and structure models (Chin, 1998). As a component-based method, PLS-SEM leads in maximizing the correctness of the prediction, therefore it is further appropriate for theory advancement and prediction-oriented researches. As this research will be one of initial explorations of EWPA at NRA and the sample size is not so large enough, we propose to choose PLS-SEM approach to estimate the research model in analyzing the data. We examine the model in two steps. First, we analyze the measurement model to ensure the reliability and validity of the constructs. Next, we tested the structural model to achieve the research objectives and thus test the hypothesis.

3.1 Research model measurement

The element of analysis of this research was professional excellence of employees at the National Revenue Authority (NRA) of Sierra Leone. Out of the 150 questionnaires administered by the researchers, 104 completely filled questionnaires were collected translating to 69.33% response rate. According to Mugenda and Mugenda (1999), any response of 50% and above is adequate for analysis and therefore, the response rate of 69.33% is adequate. Hence, the data collected can be evaluated using inferential statistics. The 69.33 % respondents responded to all items in the questionnaire for the main measures of the research using 5-point Likert-type scales between the ranges of 1 (strongly agree) to 5 (strongly disagree).

Table 1.
Response Rate.

Response	Frequency	Percentage
Responded	104	69.33
No response	46	30.67
Total	150	100

We calculated an overall score for a measure by averaging ratings on items for the measure. The higher the score on a measure, the higher would be the level of the variable being measured.

Organizational performance was measured with eight items that were sourced from Bigoness, W. J. (1976). The items were further modified to suit their applicability in the present study. The organizational performance scale ($\alpha = .866$) evaluated employees perceptions about their output towards the performance of the organization via the work appraisal system. The employee motivation scale scale ($\alpha = .782$) evaluated the degree of the employees perceptions about how their level of motivation may influence their performance. Items from the employee motivation scale were adapted from Bricker, G. A. (1992), Bartol, K. M., Durham, C. C. and Poon, J. M. (2001). Similarly, the research evaluated Fairness of Manager's recent Appraisal using a modified version of the fairness subscale that was that was adapted from Bies, R. J. and Shapiro, D. L. (1987), Brockner, J. (2002). We selected four items from the original measure. The Fairness of Manager's recent Appraisal scale ($\alpha = .831$) evaluated the degree of the employees perceptions about how Fairness of Manager's recent Appraisal can influence their level of motivation in MoFA. Similarly, the completeness of appraisal scale ($\alpha = .808$) evaluated the degree of the respondents perceptions about how completeness of the appraisal system can influence their performance. This construct was measured using five items adapted from Coens, T. and Jenkins, M. (2000), Bartol, K. M., Durham, C. C. and Poon, J. M. (2001).

The research evaluated Extent of Evaluation Feedback using the Extent of Evaluation Feedback subscale that was put forward by Ashford, S. J. and Cummings, L.L. (1983); Davis, B. L and Mount, M. C. (1984). We selected six items from the original measure. The Extent of Evaluation Feedback scale ($\alpha = .788$) evaluated the degree of the employees perceptions about how the Extent of Evaluation Feedback can influence their performance.

Table 2.

Factor Loadings, Composite Reliability and AVE

Constructs	Items	Loading	Composite Reliability	AVE
Organizational Performance	OP1	.845	.701	.659
	OP2	.756		
	OP3	.773		
	OP4	.805		
	OP5	.766		
	OP6	.742		
	OP7	.807		
	OP8	.760		
Employee Motivation	EM1	.865	.940	.759
	EM2	.843		
	EM3	.736		
	EM4	.719		
	EM5	.812		
	EM6	.777		
	EM7	.707		
Fairness of Manager's recent Appraisal	FMA1	.881	.877	.734
	FMA2	.801		
	FMA3	.729		
	FMA4	.804		
Completeness of Appraisal	CA1	.755	.733	.816
	CA2	.734		
	CA3	.831		
	CA4	.811		
	CA5	.777		
Extent of Evaluation Feedback	EEF1	.849	.822	.649
	EEF2	.738		
	EEF3	.749		
	EEF4	.841		
	EEF5	.747		

Source: Authors computation

As suggested by Lee et al. (2019) and Yu (2011), factor loadings, composite reliability, and the average variance extracted (AVE) were used to assess the convergent validities, while the discriminant validity was assessed by examining whether or not the squared roots of AVE exceed the correlations between constructs and the reliability was evaluated by examining internal consistency reliability (ICR) as suggested by Venkataesh et al. (2003) and Venkataesh and Zhang (2010).

After running the data, we found that the factor loading of the sixth item of items used to assess Extent of Evaluation Feedback was 0.598. Accordingly, this item was removed due to its factor loading below 0.7. Thereafter, the process was done again, and the generated results were summarized in Tables 2 to 4 and figure 3. As Table 1 shows, all factors in the measurement model had adequate reliability and convergent validity because all factor loadings were greater than 0.7, the composite reliabilities exceeded acceptable criteria of 0.6, and the AVEs were greater than the threshold value of 0.5 in all cases. Table 3 is constructed where diagonal elements are the square roots of AVE, and off-diagonal elements are correlations between constructs. Since table 3 indicates all diagonal elements were higher than the off-diagonal elements in the corresponding rows and columns the discriminant validity was supported.

Table 3.

Measurement Model Estimation

	Mean	SD	OP	EM	FMA	CA	EFI
OP	3.95	0.83	(.824)				
EM	3.22	0.76	.32**	(.781)			
FMA	3.65	0.92	.43***	.52***	(.790)		
CA	3.82	0.81	.35***	.33**	.26**	(.801)	
EFI	3.71	0.73	.33**	.43***	.61***	.35***	(.763)

Source: Authors computation from SPSS. OP = Organizational Performance, EM = Employee Motivation, FAM = Fairness of Manager's recent Appraisal, CA = Completeness of Appraisal, EFI = Extent of Evaluation Feedback. *** Significant at $p < 0.001$, ** significant at $p < 0.01$.

3.2 Hypothesis testing

Structural Equation modeling (SEM) technique was carried out to test the proposed model and the hypotheses. The significance of the estimated coefficients for the hypothesized relationships indicated whether the relationship between constructs appears to hold true or not (Byrne, 2010).

Table 4.

Hypothesis testing

Path	Standardized Coefficient	<i>p-value</i>	Hypothesis
H ₁ : FMA → EM	0.68	<0.001***	Accepted
H ₂ : CA → EM	0.54	<0.01**	Accepted
H ₃ : EFI → EM	0.43	<0.001***	Accepted
H ₄ : FMA → OP	0.44	<0.001***	Accepted
H ₅ : CA → OP	0.29	<0.01**	Accepted
H ₆ : EFI → OP	0.07	0.327	Rejected
H ₇ : EM → OP	0.79	<0.001***	Accepted

Source: Authors computation from SPSS. OP = Organizational Performance, EM = Employee Motivation, FAM = Fairness of Manager's recent Appraisal, CA = Completeness of Appraisal, EFI = Extent of Evaluation Feedback. *** Significant at $p < 0.001$, ** significant at $p < 0.01$.

The proposed model seems to satisfactorily fit to the data. Furthermore, the model explained 62.1% of the variance in employee motivation and 67.5% of the variance in organizational performance, lending strength to the belief that the constructs were suitable to characterize the studied phenomenon. Verification of each hypothesis presented in Table 4 was performed by the analysis of magnitude, sign and significance of the standardized path coefficients (Byrne, 2010). The hypotheses, the estimated coefficients and significance levels are shown in Table 4 and in Figure 2 below.

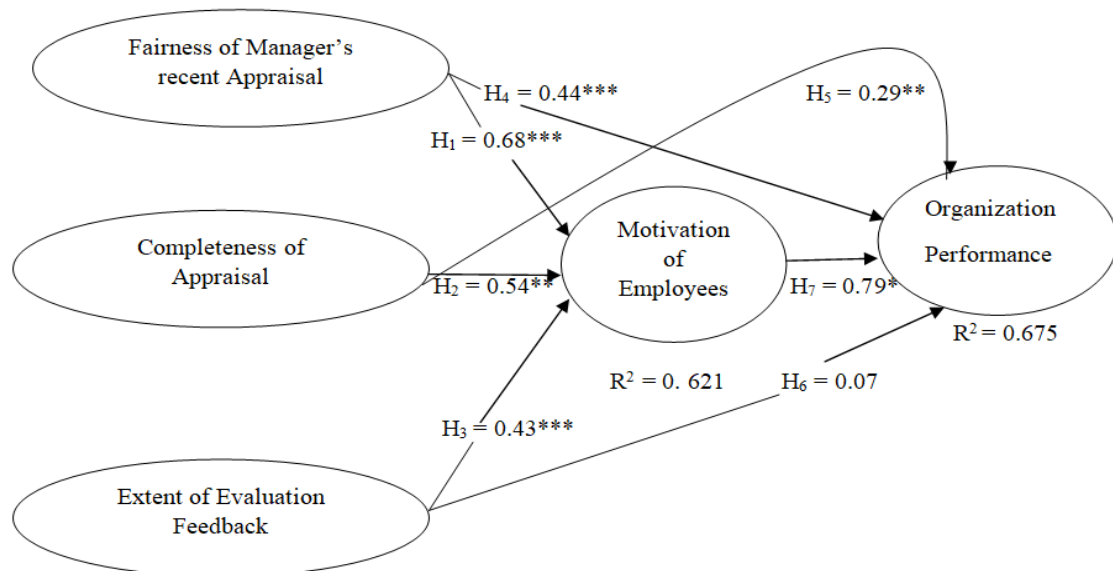


Figure 2. Standardized path coefficients (**p <0.01, ***p <0.001)

4.0 Discussion of research findings

The objective of the study is to examine the effects of employee work performance appraisal system on employee motivation and its overall effect on organizational performance in the NRA, Sierra Leone. Employee work Performance appraisal systems affect how organizations both in the public and private sector set their goals and even how they aim to achieve them. From a general perspective the findings from the research were mixed with reference to the stated hypothesis of the study. The findings show that employee work performance appraisal has significant effect on organizational performance as a whole. This requires that organizational management pay close attention to how the whole work performance appraisal system is structured and implemented (Tippet J., & Kluyers R. 2010).

Goal setting and the development of performance indicators is very crucial for the success of any work performance appraisal process. Work Performance appraisal systems create opportunities for supervisors and subordinates to interact and set goals. However, when employees are not given feedback in the development of organizational goals and the implementation of the appraisal process, it tends to undermine the whole process since workers feel sidelined and less committed to the process (Bawole et al., 2013; Bown et al., 2010). This is confirmed by the findings of the study as the relationship between the extent of evaluation feedback and the overall organizational performance showed a statistically insignificant relationship which led to the rejection of hypothesis six (H6).

This has been attributed to the fact that most of the employees are rarely provided with feedback on their performance during work performance appraisal processes. Providing feedback to workers regarding their performance clarifies and helps identify areas that will require attention (Boachie-Mensah & Seidu, 2012). However, because feedback from supervisors has not been effective this is affecting the effectiveness of the process. According to Aguinis (2009) feedback in performance appraisal processes can serve as a motivational tool for employees and enhance employee job satisfaction. This subsequently creates a conducive environment for workers through the development of mutual respect between subordinates and superiors (Gruman & Saks, 2011).

Empirical research has revealed various reasons for conducting employee work performance appraisal in organizations. Employee work Performance appraisal is a tool for determining organizational needs and how to address those needs to improve performance (Armstrong & Baron 2005). Without an effective appraisal process organizational promotional and wage administration will encounter challenges. Even though reward systems are separated from appraisal processes, performance appraisal systems provide information for developing these compensation packages to reward employees (Bawole et al., 2013). Moreover, employee work performance appraisal processes helps to identify hardworking employees and also reward them accordingly. However, scenarios where supervisors use the process to reward loyalist and victimize other employees undermines the effectiveness of the process. The workers of the organization (NRA) perceive the process to be fair as shown by the statistically significant relationship between fairness of manager's recent appraisal and both employee motivation and organizational performance. This outcome led to the acceptance of hypothesis one and hypothesis four (H1 and H4). To maintain and improve on these relationships, it has been recommended that organizations train their workers to make them understand the need for the process of work

performance appraisal and appreciate its importance (Lawler and Boudreau, 2012; Boachie-Mensah & Seidu, 2012).

5.0 Conclusion and recommendations

In this study we sought to investigate the effect of fairness of manager's recent appraisal, completeness of the appraisal and the extent of performance evaluation feedback on employee motivation and organizational performance. We used structural equation model (SEM) technique in the data analysis. The results and relationships encountered in this study represent significant contributions to the theory of EWPA and to the research about organizational performance. The results discovered substantiate the significance of quite a lot of constructs in the understanding of EWPA system and organizational performance.

The findings in addition demonstrate that the indirect effects of evaluation feedback, completeness of the appraisal system, and fairness of manager's recent appraisal, mediated by employee motivation, contribute to a good explanation of the overall organizational performance. The good explanatory power of the model suggests that it includes relevant relationships for the assessment of EWPA system in relation to organizational performance. Unlike for evaluation feedback, the findings also support the direct influence of fairness of manager's recent appraisal and completeness of the appraisal system on organizational performance. In order to achieve successful performance through EWPA system, future researchers should take these effects into consideration.

Based on the findings from the study, the following recommendations are made: First, the study will recommend the involvement of all employees in the development of performance indicators. Supervisors should consult subordinates and together develop and set performance goals. This will also improve the confidence and commitments of the employees and help reduce the efforts on the part of appraisers. In addition, the EWPA policy should be made known to all employees and should not be regarded as mechanism for power, domination and control rather for fostering individual growth as well as organizational betterment. Second, the study recommends that annual organizational goals be synchronized with EWPA systems. The organizational goals and objectives should be translated to individual goals when planning EWPA systems. Evaluation tools must also be tailored to each department since departmental goals are different. Moreover, evaluation must be conducted quarterly and the provision of feedback must be effective to help employees identify weak areas and to improve their performance. The organization must also develop a culture of high performance through the development of reward systems for employees who perform well so as to increase their level of motivation.

There are some limitations of the study as it used a case study and focused on the National Revenue Authority of Sierra Leone. Future studies can therefore explore the extent to which these findings can be generalized to other public organizations. Further research is recommended using larger samples since the sample used for the study was based on only one case analysis. A cross sectional study that will investigate more than one case study within the public sector can be conducted.

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