

Influence of Performance Contracts Practices on Employees' Service Delivery at Kenya Revenue Authority: Case of Southern Region

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Abstract:

An increase in service delivery among public sectors has been observed as a result of the implementation of performance contracting as a tool for performance measurement, making public entities more efficient. Researchers are focusing on exploring new concepts of performance management in Kenya and evaluating the impact of performance contracting on service delivery. The main challenge in this research is the lack of standardization in performance measures tool due to the tasks being linear and the nature of work being non-linear, also the aspect of some objectives not quantifiable hence relies on expert judgment, moreover the standing in for officers on sick leave, retirement, transfers and no replacement, which after evaluation doesn't add to ones contracted objectives and unavailability of an incentive system for high performers. The study was conducted in the southern region of Kenya as defined by the Kenya Revenue Authority, which included all tax offices in southern region which included, Mombasa North Mombasa South, Voi, Lamu, Diani and Mombasa HQ within the financial year 2022/2023. The objective of the research was to understand the influence of performance contracting practice on employees' service delivery at the Kenya Revenue Authority and specifically, to determine the effects of target setting, target implementation, and monitoring and evaluation on employees' service delivery. The research adopted a descriptive research design, with a sample size of 201 staff members out of a population of 420. To ascertain reliability and validity the pilot test was conducted which was in range of 0.7 and 0.74. The data was collected through a structured questionnaire and analysed using SPSS version 26. The results showed a negative effect of performance contracting indicators on service delivery ($t=-1.775$, $p < 0.078$) at the Kenya Revenue Authority. However, target setting ($t=0.972$, $p < 0.038$), target implementation ($t=5.145$, $p < 0.001$), and monitoring and evaluation ($t=3.319$, $p < 0.001$) were found to have a significant effect on service delivery. In conclusion, proper target setting, implementation, and close monitoring and evaluation are crucial for the achievement of the organization's goal of tax simplification, revenue mobilization, and customer satisfaction.

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I. Introduction

Performance contracting is defined as science of management also referred to as control system management in which the contractual services are executed as per the signed agreement between service lender and organizations for a specified time period and on a budget. (Cheche & Muathe, 2014) postulates that private sectors were the pioneers to accept the implementation of performance contracting (PC) as an administrative management tool before it was later adopted in the public sectors. Globally few continents like the United States of America and Europe received Japanese frameworks of the total quality management which was an improvement in monitoring productivity in various sectors as improved quality and measure of performance as it related to service delivery (Mutahaba, G. 2013). During 19th century the evaluation appraisal frameworks were incepted as tools of management. Performance contracting is deemed as a control component utilized by top hierarchical management as an administration to guide, monitor, and control the tasks assignment of their employees in guaranteeing, objectively works with the epitome of contributing to various organization strategies (Mackie, 2018). The inadequate resources aligned with the private sector construed introduction of performance contracting as an enhanced method for high yielding performance (Grimshaw, D., & Hebson, G., 2014). Measurable tracing for private sectors was simple since they were fundamentally concerned about quantifiable benefits as super-imposed of the public organizations, which frequently had numerous challenges which were not easy to gauge and at times heinous to the set objectives (Martin, L. L. 2019).

The introduction of performance contracting and its execution to organizations is associated with the availability of substantial yields that are quantifiable and a favorable working climate, with partners' support for the private elements and the class of political for public area (Dooren, 2016). Mackie (2018) contends that performance management systems and Organizational strategies are there to present deliberate controls and regulate organizational activities in order to accomplish concurred objectives. In the end, this descriptive research aims to be used in studying the performance contracting effects on the service delivery in the Kenya Revenue Authority. Three speculations of study include; the theory of Cybernetics, the Expectancy, and the Goal Theory will be utilized to depict the three variables target setting, implementation and evaluation and service delivery.

Statement of the Problem

The Kenyan government launched its first phase of public sector reforms in the year 1990s which focused and zeroed on the cost control with the worker's right measuring and justification of the government capacities and governing structure. It was mostly determined by contributors and loaners particularly under the Structural Adjustment Program by the World Bank (Lienert a &Modi, 2017) (Kobia& Mohammed, 2013).

In 2001 The GoK dispatched a technique for the performance contracts improvements in public help whose aim was to expand efficiency as well as improvement in the service delivery supported by the outcomes based on the administration directions (Gatere, Keraro&Gakure, 2013).

The current and the third period of changes zeroed in the progress of service delivery as opposed to other management criteria. This prompted the introduction of performance contracting in public sectors in Kenya (Kobia& Mohammed, 2013 &Mutahaba, 2013). Association's main clumps to be put under performance contracting on the pilot study premise were sixteen in number. The sum of the 468 government organizations were effectively engaged with performing contracting by 2011, (Office of the Prime Minister, 2012). The performance management tool viewed as a viable method to give quality labor and products inside spending limitations (Kariuki, 2013).

KRA adopted its first phase of performance contracts in 2019 as one significant aspect of performance contracting and assessment of the frameworks and how to enable cascading of responsibilities from top management to the juniors. Staffs are persuaded if assessment models are normalized and not associated to individual judgment performance contracting would be of great help to the organization. Performance contracting is compromised by the acknowledgment that not every objective is quantifiable and is dependent upon the evaluator's assessment. (Kerzner, H. 2013). The task assignment is nonlinear in nature while the measurement tool is defined to be straight. One constraint of the performance contracting is evaluating the result and objective, as in a genuine sense; the work ideas involve several convolved exercises that may influence the general result. Issues such as workers' retires in your sector and nor replacement, transfers, holding in for the absent workers from work, and other non-target exercises, may influence the exhibition of a representative's performance contracting, yet during the assessment factors like that aren't thought of (Kinanga R.O. &Partoip S.K., 2013). The result is the disagreeing voices from workers that they are engaged with exercises that are not inside their objective section, or the duties don't add to the achievement of their objectives. This impedes performance contracting since employees are concerned with obligations that add value to their objective, in the process delivering the administration of service. This research will be exploring influences of Performance contracting and service delivery at Kenya Revenue Authority.

General objective

The key objective of my research study was to investigate influence of the performance contracting practices on employees' service delivery at the Kenya Revenue Authority.

Specific objectives

The specific objectives of the study are;

- I. To determine the effect of target setting on employees' service delivery at Kenya Revenue Authority.
- II. To evaluate the influence of target implementation systems on employees' service delivery at Kenya Revenue Authority.
- III. To establish the effect of target Monitoring and Evaluation system on employees' service delivery at Kenya Revenue Authority.

II. Literature Review

Goal Theory

The Goal Theory created by Locke in the year 1991 clarified much about performance contracting. This hypothesis expresses that representatives are spurred by clear objectives and fitting input. It further affirms that performing obligations pointed toward accomplishing a particular objective offers inspiration (Urdan and Kaplan,2020). However, it is important to consider certain moderating factors, such as the type of goal, the person's level of skill, and the type of feedback received, when applying goal theory in practice. Therefore, this theory is fundamental in understanding the target setting in Kenya Revenue Authority as it would aid in clear setting of targets which are achievable.

The theory of Cybernetics

The theory was propounded by (Von Foerster, H. 2017) which majorly stressed the mathematical concepts of communications, system control, and regulatory feedback. When an intended outcome is reached the positive feedback is given or in a situation where there is underperformance the correspondence is delayed and measures are taken (von Glasersfeld, E, 2019). The theory of cybernetics is an interdisciplinary field that explores the study of control, communication, and self-regulating systems.

Expectancy Theory

The Expectancy Theory which was discovered and developed by Locke in the year 1991 finely elaborated performance management tool. This theory solely depended on the performance segments results, valence a well as Performance effort expectancy. The performance outcomes concern individuals whose compensations are intently attached to meeting the target threshold (Sloof and Praag, 2017). For example, in KRA representative considering multiplying the

yield may anticipate that yield multiplications would result in acclaim, more compensation, or even no prize at all; the representative may anticipate aggression from diverse workers.

III. Methodology

Research design: The research design used descriptive research designs. The research design in this study is important as it offers the researcher a systematic methodology to explore the apparent impact of performance tool on employees to the service delivery at Kenya Revenue Authority in a normal setting.

Location of study : Southern region Kenya ie Mombasa North, Mombasa South, Diani, Voi, Lamu Mombasa Headquarters.

Target Population : 420 Staffs in KRA

Sample size: 201 staff Determined using formula recommended by (Cochran, 1977)

Data collection

The study instruments that was employed was a well-structured questionnaire as the control response.

IV. Results

Response rate

The researcher as per the obtained sample from population of 420 staff, distributed 201 questionnaires to different tax office of which 188 were filled and returned giving a response rate of 93 Percent.

Pilot Study: The reliability test results on overall Cronbach Alpha correlation coefficient value of the variables ranging between 0.716 to 0.744. All the research instrument met the required threshold of 0.7 and therefore the research tool was reliable.

Gender respondent: The research found that majority (576.22%) were Male employees while 42.78% of the remaining Were female employees. The research finding indicated that more males employees participated in the research.

Age of the Respondents

The age was clustered into four groups of study, 0-25 years, 26-35 years, 36-45 years and 45 years and above. The study has shown that most employees who responded in the research study were aged between 26-35 (59.57%) followed by those aged between 35-45 (19.15%), then above 45 years at 14.89% and 6.36% below 25 years. The finding Implied that majority of Kenya Revenue Authority are middle aged.

Academic Qualification: The study showed that majority of 67.55% are degree Holders, 14.35% have Master's degree ,13.30% hold Diplomas and 1.06% have Doctorate degrees. The results implied that Kenya Revenue Authority engaged qualified employees in its mandate of tax collection.

Job Designation: The study revealed that most of the employees 63.83% were Officers ,17.02% Were Supervisor 11.17% were Support staff ,4.26% were in manager rank ,3.19% were in Assistant Manager rank and 0.53% were in the rank of Chief Manager .The study revealed that the Authority has more Officers and vast supervisors who aids the day to day operations for revenue mobilization at Kenya Revenue Authority.

Station respondent: The study showed that Mombasa Headquarters had the majority 26.06% of employees participating in the research, followed by Mombasa North 23.4%, Mombasa South had 16.49% of participation, 12.23% of Malindi ,11.17% of Voi 5.85% of Diani and 4.79% of Lamu. The study implied there was highest participation of this study by Employees from Mombasa Headquarters followed closely by the Mombasa North. Generally, from this research in shows that most stations actively participated in this research.

Performance contracting practices-target setting

The evaluated the opinion of the participant in regards to target setting in relation to the performance contracting. The result of this research are presented in the table 5. The research noted that the Majority participant agreed ($mean = 4.1914$; $Std Dev = 0.91973$) that Clear role of employees enables high staff productivity. They also Inferred ($mean=4.2606$, $Std Dev= 0.7677$) that management support is crucial to job flexibility. The participant also articulated that ($mean=4.10106$, $Std Dev=0.92811$) that Time availability enables staff to complete their tasks on time. The respondent also admitted that ($mean= 4.23936$; $Std Dev=0.847231$) that Employees participation in target setting is critical to customer satisfaction. Also they supported that ($mean=4.16489$; $Std Dev =0.839812$) that smart goals enable effective and faster time processing. The result illustrated that staffs identify with performance setting with Kenya Revenue Authority.

Performance contracting practices -target implementation

The study assessed the respondent views on Target Implementation parameters on employees service delivery The output of the study as shown in the table 6. The study showed that most participant concurred with ($mean=4.1755$; $Std Dev =0.742907$) that Identification of performance problems is important to task completion .Also the respondent accepted in that ($Mean=4.09574$; $Std Dev=0.853670$) that Integrated Corporate information systems enables faster processing time .It also differed that ($mean=3.82979$; $Std Dev=0.835551$) that Study routine report or Performance review along with job description is crucial to job flexibility .It also revealed that ($mean=3.51596$; $Std Dev =1.041780$) That performance scorecard enables customer satisfaction . Also the responded failed to agree that ($mean=3.36170$; $Std Dev =1.173211$) that Observing workers perform their duty enable high productivity.

The finding of the research has vividly shown that the employees disagree with close supervision and that Performance score card enables customer satisfaction. Also the Respondents has appreciated that Performance review, Problem Identification, System integration have a positive trajectory towards target implementation. The research has also reveal that that employees of Kenya Revenue Authority are self-motivated and requires little or no supervision as supported earlier in the finding of (Mbua and Sarisar, 2013). The Performance contracting has been supported as a way to improve service delivery in extensive industries (Cheche and Muathe, 2014).

Performance contracting practices -monitoring and evaluation

The finding revealed that most respondent supported (*mean*=4.51064; *Std Dev*=0.658059) that Job Knowledge enables flexibility of duties among the staff. They also agreed that (*mean*=4.41176; *Std Dev*=0.700592) that Commitment to work by the staff enables good customer satisfaction. They also incurred with (*mean*=4.20745, *Std Dev*=0.777042) that Good quality work enables staff to complete their tasks in time. They also agreed that (*mean*=3.70745 *Std Dev* =0.790686) that Lead time results into faster processing timeframe. Moreover, the respondents also disagreed with (*mean*=3.35638; *Std Dev*=1.106912) that Customer complaints enables high employee productivity. These findings imply that employees would prefer internal motivations compared to external motivation stimuli. From (Nzube and Njeru,2013) they reiterate that monitoring is the single factor that affects Performance contracting.

Performance contracting practices on -service delivery

The study incepted that (*mean*=4.0133, *Std Dev*=0.7588) that Performance contracting enables Adequate processing time. The respondent also concurred with (*mean* =3.9552; *Std Dev*=0.7674) that Performance contracting enhances productivity. The respondent was also in agreement that (*mean*=3.7910; *Std Dev*=1.0081 that performance contracting enhances customer satisfaction. Moreover, they also agreed that (*mean* =3.7612; *Std Dev*=0.9549) that Performance contracting is critical to task completion for staffs. Also the employees also disagreed that performance (*mean*=3.7164 *Std Dev*=1.0121) That performance contracting enables job flexibility among employees. The results implied that the respondent have not been actively involved in service delivery evaluation and likely Impacted the Authority. In the research of (Nyanyi and Owano,2014) found that performance contracting would improve if proper systems of service delivery were put in place.

Multiple linear regression summary

The result of the overall statistics test of the model are shown in the output table 14. The model of the research was presented I the equation that equated the dependent variable and Independentvariables.

Linear regression summary

Regression Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.621 ^a	.386	.376	3.59221

Source: Researcher (2022)

The regression model is as expressed below

The multiple regression function is as follows

$$Y_i = \beta_0 + \beta_1x_{1i} + \beta_2x_{2i} + \beta_3x_{3i} + \varepsilon_i, \quad \varepsilon \sim N(0, \sigma^2) \dots \dots \dots (iv)$$

Where Y is the dependent variable $x_1, x_2, x_3,$ are explanatory variables, ε_i is the error/stochastic disturbance term

$$\begin{aligned}
 y_1 &= \text{Service delivery} \\
 x_1 &= \text{Target setting} \\
 x_2 &= \text{Target Implementation} \\
 x_3 &= \text{Monitoring and Evaluation}
 \end{aligned}$$

Therefore: $Y = -4.230 + 0.098X_1 + 0.544X_2 + 0.478X_3 \dots \dots \dots (4.2)$

It is vivid from the above equation that holding all the explanatory variables constant service delivery of Kenya Revenue Authority would be -4.230 units. These would be caused by other lateral variables which are not of interest in this research. On the other hand, there is notable increment for service delivery because of 0.098 increase of Target setting holding other factors constant. From the above model, it is clearly predicated that increase of service delivery would be explained by 0.544 units of Target Implementation all other factors held constant. Moreover, all other held constant there would be increase in service delivery which would be attributed by 0.478-unit increase in Monitoring and Evaluation.

The output of the regression analysis has shown positive relationship between service delivery and performance contracting indicators. It indicated that performance contracting indicators ($t = 0.972, P < 0.038$) significantly affected service delivery to the Kenya Revenue Authority employees. This implied that comprehensive and clear target setting whining the Authority would improve service delivery among the employees. It was also implied that Target implementation ($t = 5.145, p < 0.01$) significantly influenced service delivery at Kenya Revenue Authority, hence a good relationship with service delivery shows that the Authority stand at better stand of implementing target set. The target implementation through various initiatives in performance contracting would be well expounded if managers or management would involve all employees in implementation strategies. Moreover, Monitoring and Evaluation ($t = 3.916, P < 0.01$) Significantly influenced service delivery at Kenya Revenue Authority this implied that with good monitoring and evaluation models or tool there is high tendency of increasing the service delivery at the authority, linearity of the tool would also enhance effective service delivery.

Multiple linear regression coefficients standardized and Unstandardized Coefficient

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-4.230	2.384		-1.775	.078
Target setting	.098	.101	.065	.972	.038

Target_Implementation	.544	.106	.390	5.145	.001
Target_Monintoring_and_evaluation	.478	.122	.272	3.916	.001

Source: Researcher (2022)

V. Summary of the Findings

In a nutshell, Performance contracting is a new model to most civil workers in Kenya but has a support for its implementation. Of the 201 sample 188 respondent employees responded and awesomely supported all the five parameters of the three explanatory variables to be vital in enhancing service delivery at Kenya Revenue Authority. Moreover, proper condonation and linearity of the tool for monitoring and evaluation admitted to be inadequate.

Target Setting

Majority of the respondent agreed that management support is crucial to job flexibility. They also supported that employee's participation in Target setting is critical to customer satisfaction, Clear job roles enables staff high productivity and Time availability enables staff to complete tasks on time.

Target Implementation

On Target Implementation showed respondents incurred that identification of performance problems is vital to task completion. Moreover, integrated corporate information systems would enable faster time processing. The study routine and performance review along with job Description is vital to job flexibility. However, observing workers do their job and scoreboard to customer satisfaction did not support target implementations.

Monitoring and Evaluation

The research finding noted of the five parameters the respondent supported four most. In that Job knowledge on average enables job flexibility among the employees. Also the respondent supported that Commitment to the work by staff enable good customer satisfaction. Also Good quality work was also supported by the study such that it enables staffs to complete task in time. However most of them denied that customer complaints enable the enhance customer productivity.

VI. Conclusion

On the Overall model explanatory variables has significant positive but moderate ($r=0.621$) It's imperative to note that service delivery is only affected by 38.6% of the independent variables ($R^2= 0.386$) while 61.4% is caused by other factors which were not within the scope of the research.

Performance Target setting

The target setting as an independent variable has a positive effect towards service delivery. Its notable of the five parameters given most respondent supported them in that, clear role enhances high productivity to service delivery. Additionally, management supports lead to job flexibility hence enhancing service delivery. Also Employees participation in target setting is key to good service deliver. Its key to note that SMART goals and time availability enables fasters and effective service delivery.

Performance Target implementation

Performance Target Setting has moderate positive relationship with service delivery and it key to enhancement of service delivery in Kenya Revenue Authority. Problem Identification is key to completion of tasks, moreover where there are cases of complex job description. There in good integrated management system enhances faster processing services. Furthermore, study routine or review of the performances enables good service delivery such that employees get to understand their performance contracting indicators. The institution capability to used scorecard would also enhance customer satisfaction. Moreover, discussion through observation as guidance to employees would increase service delivery unlike strictly observing what they are doing hence improved productivity.

Monitoring and Evaluation

Performance Monitoring and Evaluation had major positive score from the respondents related to the service delivery. The tenacity to have acute job knowledge enables flexibility among the employees. Also Commitment to the job is key to increase the job service delivery hence customer satisfaction. The ability to have quality work like cleaned data enhances faster delivery of the services. Its notable that time frame for processing enables faster customer satisfaction hence good service delivery. Moreover, customer complaints if well managed and taken positively it would be a turning around to the authority as they would use it to fill in the identified operation gaps hence enhancing service delivery.

VII . Recommendations

On the research study, conclusively on the set objectives would recommend the following:

Performance Target setting

Kenya Revenue authority should endear their employees to embrace target setting process not as a punishment but as goal to mission the revenue mobilization to enhance service delivery. All the line managers should promote coherence to clear target setting which would promote service delivery. The authority should embrace clear role in the job description in order to obtain high employees productivity. In addition, support from the management to the employees would also promote flexibility. Habitable environment allows for employees in target setting in order to enhance customer satisfaction. Smartly crafted goals should be endorsed based on the contracted initiatives hence faster and effective processing time. Additionally, time availability is primary key to task completion hence the Kenya Revenue Authority should set realistic target with clear service level agreement

Performance Target Implementation

All the employees inclusive, Implementation of the targets should be enhanced to improve service delivery at Kenya Revenue Authority. Identification of performance issues would enhance task completion. Furthermore, the integrated corporate information systems should be enhanced based on the institution need, this should be embraced by the tenacity of embracing new technology to enable faster processing. In addition, review of performance for job description would enhance job flexibility. The scorecard should be enhanced in the Kenya Revenue Authority to promote customer satisfaction. Additionally, supervisors should come up with a model on how to observe worker's duties so as to enable high productivity in a way they don't feel humiliated or insecure.

Monitoring and Evaluation

Performance Target monitoring and evaluation through commitment to work by the employees should be motivated to enhance service delivery. Also knowledge to job should be promoted by vocational skills through school like Kenya School of Revenue Authority. The supervisors should enable and enhance quality work to increase rate of job completion time. Also the Authority should organize training on how to handle customer complaints among employees to increase efficiency of operation and backlog. In addition, lead time results to faster processing frame, with enhanced service level agreement knowledge would increase service delivery. Supervisors should ensure adequate lead time is attainable to enable faster processing time.

VIII. Suggested Further researches

The main aim of this research was to assess the influence of performance contracting on employee's service delivery. The independent variable included Target setting, Target Implementation, Monitoring and Evaluation. In the research output it turned out that only 38.6% of service delivery is affected by independent variables in this research. It clearly shows that shows their other factors which affect the service delivery in order in-depth to ascertain comprehensive understanding contracting performances.

The research therefore recommends to unearth 56.5% of other factors affecting service delivery. The starting point would do a comparative analysis on performance contracting and service delivery based on Revenue targets. The second point would be on evaluation of performance contracting based on the departments since they all have different mandate of delivery as per Kenya revenue Authority Manual. Also broadening this research to other regions would give the clear indication of what is all the employees understands on performance contracting to service delivery. Also Perhaps a study to understand how performance contracting through customer complaint resolution would increase service delivery through performance contracting Initiatives

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