

MINISTRY OF HIGHER EDUCATION AND SCIENTIFIC RESEARCH
NATIONAL HIGHER SCHOOL OF MANAGEMENT ENSM. UNIVERSITY POLE
OF KOLEA



MASTER THESIS

Presentation with a view to obtaining a professional or academic Master's degree
in Management

IN HUMAN RESOURCES MANAGEMENT

THE EFFECT OF TRAINING AND DEVELOPMENT ON
EMPLOYEE'S PERFORMANCE
CASE STUDY : DGE (DIRECTION DES GRANDES
ENTREPRISES)

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Year: 2021/2022

Abstract

The study focused on the effect of training and development on employees' performance at "the Direction des grandes entreprises". The overall objective of the study is to determine the effect of training and development on employees' performance.

The study adopted a quantitative approach and used both primary and secondary data sources. The collected data were analyzed by using the statistical packages system for social sciences (SPSS). Both descriptive and inferential statistics were used for the data analysis. Results show that there was a positive and significant effect between training needs assessment and employee performance at the DGE. The study indicates that training and development were positively correlated and have a statistically significant relationship with employee performance.

Key words: Training, Training and Development, Employees Performance, Training Need Assessment, Training Delivery, Training contents, Training Evaluation.

الملخص

ركزت الدراسة على تأثير التدريب والتطوير على أداء الموظفين في "المديرية كبريات المؤسسات". الهدف العام من الدراسة هو تحديد تأثير التدريب والتطوير على أداء الموظفين.

اعتمدت الدراسة المنهج الكمي واستخدمت مصادر البيانات الأولية والثانوية. تم تحليل البيانات المجمعة باستخدام نظام الحزم الإحصائية للعلوم الاجتماعية (SPSS). تم استخدام كل من الإحصاء الوصفي والاستنتاجي لتحليل البيانات. تظهر النتائج أن هناك تأثيراً إيجابياً وهاماً بين تقييم احتياجات التدريب وأداء الموظفين في "المديرية كبريات المؤسسات". تشير الدراسة إلى أن التدريب والتطوير يرتبطان ارتباطاً موجباً وعلاقة ذات دلالة إحصائية بأداء الموظف.

الكلمات المفتاحية: التدريب ، التدريب والتطوير ، أداء الموظفين ، تقييم الاحتياجات التدريبية ، تقديم التدريب ، محتويات التدريب ، تقييم التدريب.

Résumé

L'étude s'est concentrée sur l'effet de la formation et du développement sur la performance des employés à la « Direction des grandes entreprises ». L'objectif global de l'étude est de déterminer l'effet de la formation et du développement sur la performance des employés.

L'étude a adopté une approche quantitative et a utilisé des sources de données primaires et secondaires. Les données recueillies ont été analysées en utilisant le système de paquets statistiques pour les sciences sociales (SPSS). Des statistiques descriptives et inférentielles ont été utilisées pour l'analyse des données. Les résultats montrent qu'il y avait un effet

positif et significatif entre l'évaluation des besoins de formation et la performance des employés à la DGE. L'étude indique que la formation et le développement sont positivement corrélés et ont une relation statistiquement significative avec la performance des employés.

Mots clés : formation, formation et développement, performance des employés, évaluation des besoins de formation, prestation de formation, contenu de la formation, évaluation de la formation.

ACKNOWLEDGMENTS

I thank ALLAH for giving me the courage, knowledge, wisdom, and the strength to complete this piece of work. And for all those in one way or the other who contributed to my success I sincerely appreciate you.

First of all, I would like to express my deep sense of gratitude and appreciation to Dr. Ali Belaidi, my thesis supervisor, for accepting to direct this work, for the useful comments, remarks and engagement through the learning process of this thesis.

I send my appreciation also to all the Management crew at the DGE for allowing me to conduct my study in this Organization. Thanks also going to my respondents who sacrificed their time in giving me relevant information that backed my research.

I'd like to present my sincere thankfulness to my dear mother and my deceased father, for their great role in my life and their numerous sacrifices for me. Many thanks for my sister and brothers for their patience and unconditional support.

I cannot end these few lines without thanking all my family and friends for supporting me throughout the years.

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List of Abbreviations

ANOVA - Analysis of Variance.

EP - Employees' Performance.

DGE – Direction des Grandes Entreprises.

KSAs - knowledge, skills, and abilities.

SPSS - Statistical Package for Social Science.

SD - Standard Deviation.

T and D - Training and Development.

TNA - Training Need Assessment.

INTRODUCTION

The top priority of every organization is human resource management. Human resources are the most valuable assets of any organization, with the machines, materials and even the money, nothing gets done without manpower. organizations have to obtain and utilize her human resources effectively. Thus, training is the systematic development of the knowledge, skills, and attitudes that employees need to perform a given task or task adequately (Abiodun, 1999). On the other hand, (Elnaga, & Imran, 2013), define employee training as a program that provides employees with information, new skills or professional development opportunities. It can happen in many ways, on the job or off the job, within or outside the organization. Regardless of the view, the term training describes the elements of acquiring new knowledge to help manage both current and future situations. However, a systematic approach should be taken in the training delivery process of any organization to improve or develop the job-related performances such as knowledge, skills, and attitudes of the employees. As a result, the productivity and efficiency levels of employees can be raised to the maximum output through systematic training and development.

In the same token (Elnaga, & Imran, 2013), state that training plays vital role in the building of competencies of new as well as current employees to perform their job effectively. It also prepares employees for future full-skill positions in the organization and helps overcome any deficiencies in work-related areas. Training is considered an investment by the organization to achieve competitive advantage. Furthermore, the ability to identify the systems and subsystems of an organization is an important factor in training and development activities. Training and Development aim to promote personal and organizational excellence by providing opportunities to develop skills in the workplace. The design and implementation of effective training interventions cannot be accomplished without identifying the various processes that work within the system. (Laird, Holton, and Naquin, 2003).

In the same vein, (Obi-anike, & Ekwe, 2014) add that the increase in job satisfaction and reduction in employee turnover are the benefit of training and development within public sector. In addition, training improves inter-personal and teamwork within an organization, leading to improved performance. Furthermore, it is important for an organization to treat training as an investment for human resources of organization for both immediate and long-range returns. Moreover, organizations need to manage training programs more

effectively so that they can get the highest returns from their investment. It is recommended that; organizations should make training and development of their employees a regular activity. To ensure maximum investments returns, Organizations need to view training as broadly as a way to create intellectual capital. Besides, training has the distinct role in the achievement of an organizational goal by incorporating the interests of the organization and employees (Khan, Khan and Khan, 2011). It increases the efficiency and effectiveness of employees and organizations. Hence employees with more work experience will perform better because there is an increase in both skills & competencies because of more on the job experience.

Furthermore, organizational performance depends on employee performance as an organization's human resource capital. Thus, we understand the performance of an employees training in the organization.

Accordingly, the present study discusses one of the core functions of human resource, which is training and development, alongside employee performance. It attempts to tackle the effect of training and development on employees' performance at the DGE.

Study plan:

In order to provide an answer to our Problem statement, I have divided my study into three chapters such as:

- Chapter One: entitled "PROBLEM STATEMET AND RESEARCH METHODOLOGY", which will present the methodology used during my research.

Chapter Two: - entitled "LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK", and it aims to explain the main parts of the theoretical work on which our research is based, as well as the basic concepts of the study in order to understand them.

The third chapter: entitled "CAS STUDY AT THE DGE" and will be devoted to studying the reality of training and development within the DGE and its impact on human resources.

CHAPTER 1

PROBLEM STATEMET AND

RESEARCH METHODOLOGY

1. Problem Statement

The need to effectively manage the impact of training and development have on employee performance is crucial in the organizational process. Training employees has been considered the most relevant strategy in developing skills. Hence every organization has to invest in employee training to achieve its objectives. Consequently, well-conducted training will sufficiently develop the skills employees need to perform their duties in the workplace. In this context, especially in the world of fast-growing technology, where competition is at its peak, human resources are crucial for the organization to survive. These are key factors of an organization's development, productivity, and competitiveness. Furthermore, managing organizational resources, such as machinery, equipment, and money, often require skills. Of course, all skills necessitate regular training and development (Sitzmann et al. 2008), Accordingly, the organization gets an added value.

training and development are indispensable strategic tools for effective individual and organizational performance in making money spent worthwhile. organizations must have insight into their strengths and weaknesses to deliver the correct knowledge, concepts, and skills through training. Therefore, the training and development encourage creativity and shape the organization as a whole; in order to provide the organisation with unique qualities, which will differentiate it from others.

Training and development are fundamental human resource practices and a field in extended studying. Mainly, most of the studies focused on the private sector, which are profit oriented. However, our present concerns the public sector. Indeed, many organizations are dissatisfied with their productivity and performance using current training and development programs. similarly, public sectors in most developing countries fail to implement appropriate training and development, and as a result, organisations have been deemed unproductive due to poor employee performance.

In the same vein, highlight that workforce training is necessary for all organizations, regardless of size, scope and geographical boundaries. This is largely due to the competitive nature of businesses, and high customer expectations demanding an increased need for innovation. Consequently, most organizations have added training and development into their philosophy to bring their mission and vision into reality. Obviously, there is a clear link between training and development and enhancing employees' abilities.

This capacity is enhanced when improving existing skills and introducing new skills that assist in an employee's role.

(Wills, 2004), on the other hand, argues that training and development are not just considered an investment by organizations, but also support to gain a competitive advantage. Effective training and development programs can improve employee efficiency, effectiveness, team spirit and moral, time management, punctuality and customer service. This leads to increased productivity, and job satisfaction. Furthermore, training and development help business to take advantage of advanced technologies and adapt to a rapidly changing competitive environment.

Training and development is among the most important human resource practices and one of the most heavily researched topics. Most of these researchs are for the private sector and companies which are profit oriented. This makes the study is very relevant as it targets the public sector. Some organizations express dissatisfaction with their productivity after subjecting their employees through accurate training and development programs. However, most developing nations public sectors are poor at implementing appropriate training and development; consequently, the organizations were found to be unproductive due to poor performance of employees.

Although training and development have a positive relationship with employee performance, this relationship remains heuristic depending on the nature of the organization. The Algerian context, however, provides a variety of scenarios related to this critical relationship within the public sector. -In this context, significant steps have been taken to upgrade the training function. Given this new situation, the DGE Algeria, takes the performance of its employees as a big challenge associated with training and development. Consequently, our present research aims to investigate the impact of training and development in the public sector using the Direction des Grandes Entreprises (DGE)Algeria as the case study.

1.1 Research questions

In accordance with what has been said above, we formulate our research question as follow:

To what extent does training and development affect employee's performance?

In order to simplify our question, we propose three sub-questions as follows:

- does the training need assessment affect employee performance at the DGE?
- Does training contents and a delivery approach affect employee performance at the DGE?
- Does training evaluation affect employee performance at the DGE?

the findings of this study are expected to help highlight how human resource training can be beneficial not only to the organizations but also to the career development of its employees. All in all, the results will allow an advancement and improvement of human resources needed for the competitive performance of organizations operating in the same line of business as the one included in this study.

1.2 Hypotheses

In attempt to response to our research question, we onticipate by proposing the following hypotheses:

there is significant effect of training and development on employee performance.

Sub-hypotheses:

- There is significant effect of training needs assessment on employee performance at the DGE.
- There is significant effect of training contents and delivery approach on employee performance at the DGE.
- There is significant effect of training evaluation on employee performance at the DGE.

1.3 Research Objective

The overall objective of the study is to determine the effect of training and development on employee's performance at the Direction des Grandes Entreprises. Below we pin down the following points:

- To determine the effect of training needs assessment on employee performance at the DGE.
- To establish the effect of training contents and delivery approaches on employee performance at the DGE.
- To investigate the effect of Training evaluation on employee performance at the DGE.

2. Research Methodology

2.1 The epistemological paradigm

Epistemology designates the critical study of science and scientific knowledge. It is designed to define its logical origins, values, and objective scope. Hence, we subscribe our study within positivism research paradigm. As we know, paradigm is the term used to describe an approach to the study of society that rely on scientific evidence, such as experiments and statistics to reveal the true nature of how society operates. Moreover, in positivism studies, the role of the researcher is limited to data collection and interpretation through objective approach. The research findings are usually observable and quantifiable. Furthermore, the researcher is independent of the research and there are no provisions for human interests in the research.

As a general rule, positivism relies on hypothetical-deductive methods to verify a priori hypotheses, often stated quantitatively, in which functional relationships can be derived between causal and explanatory factors (independent variables) and outcomes (dependent variables) (Park, Konge, & Artino, 2020).

2.2 Data types and sources

2.2.1 Primary Data Source

The research was conducted based on data collected by using a well-structured questionnaire containing relevant questions related to training and development, employees' performance in the organization.

The questionnaire was used to allow the response of the respondents in a standard and direct way, which is collected firstly by the researcher for the purpose of answering

research question. the DGE had traditionally dealt with issues of training and development related to employees' performance.

2.2.2 Secondary Data Sources

Secondary sources include all relevant available data that had been prepared, collected, and analyzed by others, which included other relevant research, from journals, books, articles and other source documents related to the study.

2.3 Instrument design

2.3.1 Questionnaire

To construct the questionnaire firstly, main areas of indicators were developed to measure the relationship between training and development with employee performance based on the research problems and objectives.

The questionnaire variables were measured by using Likert scale. The latter is probably the best-known rating scales. They are usually characterized by the headings, (strongly disagrees, (disagree, neutral, agree, and strongly agree). One of its advantages is that many people are familiar with Likert scales and therefore find them easy to complete (Linda A.1996), and after getting permission, the questionnaire was distributed to the respondents at the DGE.

2.4 Sample design

2.4.1 Target Population

The target population of this study is the employees at the DGE, whom are numbered 160 employees. We propose to use a random sample as explain bellow.

2.4.2 Sample size

Sample size is the number of items to be selected from the total population of employees working in the organization, For the regard of this study, a sample size of 30 employees was selected.

2.5 Data Collection Method

We collected data from two main sources: the primary and the secondary sources. Firstly, we asked for a permission from the DGE. Following this, questionnaires were distributed to respondents. Then, the respondents were informed about the purpose of the study and how

to complete the questionnaire. In addition, during the administration of the questionnaire, a clarification for some questions was explained to the respondents so as to avoid doubts and confusions. Finally, the questionnaires were collected.

2.6 Data Analysis Method

The returned questionnaires were edited to correct probable errors and to sort out misconception and misunderstandings as soon as possible to ensure credibility of the study. Once editing was done, the data were analyzed using quantitative techniques. The quantitative data collected by using instruments were categorized through coding, tabulation, and by drawing statistical inferences and analyze by using statistical tools. The data collected by the researcher was analyzed with the help of the Statistical Package for Social Sciences (SPSS), and then the researcher analyzed the data using descriptive statistical methods such as frequencies and percents and mean and standard deviation. The analysis of the study was also used inferential statistics like Pearson's correlation and simple linear regression.

The Correlation analysis was employed to conduct analysis of the association between the two variables: training and development and employees' performance. The regression analysis was used to establish the effect of training and development related to Employees' Performance. Finally, information from data analysis was summarized and conclusions and recommendations were made for application by the DGE in its training and development programmes of employees.

2.7 Pilot Test

A pilot test was conducted to test and check the reliability of the items of the questionnaire and to make the necessary correction. When measuring the reliability of data, the main criterion should be dependability or truth worthiness of the data. Construct internal consistency was checked through computing Cronbach's Coefficient alpha (Zikmund, et al. 2009). Accordingly, the reviewed questionnaire was pre-tested using Cronbach's alpha reliability measurement and the score was an Alpha value of ,959 for a number of items 20, This indicates that the reliability is very good. Based on the response of the pilot test the researcher also consults with experienced individuals to the validity and after getting comments the researcher corrected and adjusted the mistakes which were suggested by individuals. Finally, the researcher was distributed the questionnaire to the selected sample respondents of the study.

2.8 Research validity and reliability

Validity refers to how accurate the results of a study are. The validity of the results can be internal or external. Internal validity refers to the correctness of the results obtained from the analysis. External validity is the accuracy with which experimental results can be generalized (Zikmund, et al.2009). Where measurements are used, there are four types of validity, which are face validity, content validity, criterion validity, and construct validity (Zikmund, et al.2009). In this study, validity was taken into consideration. For example, because the questionnaire is created by the researcher, it is designed according to the researcher's needs related to the research topic, and thus brings benefits in the sense that it measures exactly what the researcher intends to measure. Reliability, on the other hand, refers to the consistency of the information collected. Cronbach's alpha is the most commonly applied estimate of a multiple-item scale's reliability (Zikmund, et al.2009). Accordingly, reliability analysis was run to check the reliability of the instrument employed in this research, and the result presents as follows.

Table 1: Cronbach's alpha, coefficient of reliability

Cronbach's Alpha	N of Items
,959	20

As shown in the above table (table1), the reliability score for the data collection instrument for all 20 items is ,959. In this regard, as noted by Zikmund, et al. (2009), noted, scales with a coefficient alpha greater than .80 are considered to have a very good reliability. Therefore, based on the above test results, this instrument scored acceptable Cronbach's alpha and the instrument is considered reliable.

2.9 Ethical considerations

for the ethical requirements in conducting the study, each study respondents were entitled to the privacy and dignity of treatment, and there were no forced respondents involved in this study. We keep the information obtained strictly confidential. Furthermore, to avoid plagiarism, all sources of information have been properly cited.

CHAPTER 2

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

1. literature Review

(Arucy, & Juma, 2018) conducted a study in Kenya. The motive of their study was to establish the Influence of Strategic Training on Employee Performance in the Public Sector; the case of KECOBO. The study used data collated from a questionnaire that was analysed using the statistical packages system for social sciences (SPSS). The number of respondents was 36 persons, both managers and non-managers. The result of the study found out that strategic training has a positive influence on the ability of the employee to perform specific tasks. It has shown that staff training at KECOBO is not entirely dependent on the employee needs but on the organization needs. Through need based, competence and demand driven training, employees are equipped with the necessary skills to take on important tasks, work efficiently and are personally responsible for their job outcomes. The study also shows that after receiving training based on the employee and organization needs, there is improved work commitment, productivity and teamwork improve. However, the study revealed that the employees are not comfortable with the skills imparted during training to enable them to enhance long term thinking.

(Bangura, 2017) investigated the effect of training and development on employee performance at a particular academic advising centre in Durban. The research approach adopted conforms to qualitative research. It reviews the literature and multiple case studies on the significance of training and development as the leverage to employee performance. The data collection method was based on an in-depth interview method and a thematic analysis was used to analyse the data. Information on the findings of the study state that training and development are important and can contribute to both organization and employee performance. However, when not well planned and implemented, its impact can be detrimental to both the organizational and employees in general.

(Kraja, 2015) conducted a study in Albanian Public Administration. the purpose of this study is to present the main theoretical approaches related to training in public administration. on a more practical level the other purpose is to analyze the relationship between training and performance at two levels: individual and organizational. Training and development are processes that work on inputs to improve individual outcomes, the fact that this process is perceived to affect a kind of output as well as input indicates that the individual himself perceives the fact that output in each moment can become inputs and

vice versa. family responsibilities seem to motivate more individuals to be more productive in the process.

Other study conducted by (Maryam, et al. 2014) on the impact of training and development on the employee. The purpose of the study to investigate measuring the training needs of the employees within Government sectors, because in Pakistan all sectors of government are facing a terrible downfall and we discover through this research that even though there is no concept of training and development although on the job training is provided to some extent but not in a proper way and when it is observed that private sector a large amount is heavily invested in training as it shows the importance of training in the progress these organizations make. The statistical population of this study is the North Punjab banking sector, which covers 100 employees of 11 banks and the data was collected through a questionnaire. Results show that training and development is the necessary part of the organization. There is a positive relationship between on job Training and Employee Performance and also there is the Positive relationship between Delivery style and Employee Performance.

Other study by (Otuko, Chege, & Douglas, 2013) on the effect of training dimensions on employees work performance in kenya. The purpose of the study was to find out the effects of training needs assessment on employee performance, the effects of Training contents on employee performance and the effects of Training evaluation on employee performance. A total of 150 employees and 6 department heads were included in the study. A questionnaires and interview schedules were used. The researcher then analyzed the data using descriptive and inferential statistical where regression analysis was used to establish the associations of the study variables. Results show that there was a positive and significant effect between training needs assessment and employee performance in Mumias Sugar Company Limited. Training contents has a positive and significant effect on the employee performance in Mumias Sugar Company Limited and training evaluation and employee performance were positively and significantly.

In Algeria, a study was conducted by (Obeida, and Kojeel, 2020) to determine the impact the training function has on the performance of human resources in the Ministry of interior, local groups and urban development. This study used data collated from a questionnaire that was analysed using the statistical packages system for social sciences (SPSS). There

was a clear indication that the training will lead to an improvement in human resource performance. There have been a few key findings identified in this study. The first finding indicates that there is no relationship between the identification of training needs and the performance of human resources. There is also no relationship between the choice of the two components and the performance of human resources; this is also the same for the design of training courses. The study however, does clearly indicate that there is a strong direct relationship between the evaluation of the formative process and the performance of HR. Initiatives related to training are mostly organized by central administration. The qualitative training of employees at the ministry of interior, local communities and employees of regional groups contributed to responding to societal changes and environmental interventions in upgrading performance. Which reflected positively on the performance of the ministry and regional groups.

Similarities and differences in research

By reviewing the differences and similarities between the previous studies and the current study, we note that the current study is similar to previous studies in its main topic about the effect of training on employee performance and its general objective, and in all studies the effect of training on employee performance was positive.

The difference might originate from the nature of the data, organizational operations and geographical location and temporal framework. so that this study is considered the first study concerned with the effect of training and development on employee's performance at the DGE.

2. Conceptual Framework

2.1 The concepts of Training and Development

Training and development have been explained in various ways by different authors (Noe, Armstrong, etc.). The main idea that each of them highlighted in their studies is the improvement of the capacity of the workforce

Accordingly, training and development is a learning activity directed towards the acquisition of specific knowledge, skills, competencies, attitudes, or behaviors (Raymond A. Noe 2020)

As stated by (Chauhan, 2018) training programs focus on retaining and improving job performance, while development focuses on improving skills for future jobs. Considering the progress in the technology, some jobs are becoming redundant with the replacement of machines today. Further education and competence become necessary for those in current positions and those wishing to be promoted in the future.

In this vein, training and development are an ongoing process in any organization, Training is the formal and systematic modification of behavior through learning that occurs as a result of education, development, and planned experience (Armstrong, 2001).

(Mathis, & Jackson, 1997) have explained that there is the existence of distinction between training and development. Training is a learning process whereby people acquire skills and knowledge to aid in the achievement of goals. Training provides employee with specific identifiable knowledge and skill for use on their present job. On the contrary they also explained development as being broad in scope and focusing on individual gaining new knowledge and skills useful for present and future jobs. Development is different from training in that it is often the result of experience and the maturity that comes with, and it focuses on less tangible aspects of performance such as attitudes and values. Whereas training focus on learning specific behaviors and actions, demonstrate techniques and processes. It is a short term and its effectiveness is matured by performance appraisals, cost benefit analysis, passing test or certification. Development focuses on understanding information concepts and context, develop judgments, expand capacities for assignments, and long term in duration. Its effectiveness measured qualified people available when needed: promotion from within possible HR-based competitive advantage (Mathis, & Jackson, 1997).

During the training process, the employee's goal is to develop additional skills and, in the process of development, develop a full personality. In addition, the initiative comes from management and is designed to meet the current needs of employees. Thus, it has a short-term perspective. In development, initiative comes from the individual and is designed to meet the employee's future needs. Thus, it has a long-term Perspective.

2.1.1 Concept of training

According to (Mahapatro, 2010) stated that training refers to the teaching, learning activities carried on for the primary purpose of helping to the members of an organization to acquire and reply the knowledge, skills, and abilities and attitudes needed by that organization. It is the act of increasing the knowledge and skill of an employee for doing a particular job.

Training refers to formal and planned efforts to help employees acquire knowledge, skills, and abilities to improve their current job performance. Training usually consists of a short-term focus on gaining the skills to do your job (Saks, Haccoun, & Belcourt, 2015)

Furthermore, (Ghale, & Arhan, 2018), defined training as a learning process in which employees acquire knowledge, skills, experience and attitudes that they need in order to perform their job better for the achievements of their organizational goals. It is the bridge between job requirements and employee present specifications. This means that changing what employee knows how they work, or their attitudes towards their jobs and organization.

(Armstrong, 2006), defined training as the planned and systematic modification of behavior through learning activities, programs and instructions, which enable individuals to achieve the levels of knowledge, skill and competence needed to carry out their work effectively. It means that training helps the staff or trainee acquire new skills, technical knowledge and problem-solving ability, thereby increasing the performance of the staff. It also tries to improve skills and add to the existing level of knowledge so that the employee is better equipped to do his present job, or to mould him to be fit for a higher job involving higher responsibilities.

(Barrington, Stimpson, 2002), clarified that there should be clear objectives of training of employee. Thus, training is needed to introduce a new process; improves the efficiency of the staff; provides training for unskilled workers to make them more valuable to the

organization; improves the opportunities for internal promotions as specific skills, communication and behavior; decrease the chances of accidents.

2.1.2 Concept of Development

According to (Armstrong, 2006), Development is an unfolding process that allows people to move from a current state of understanding and capacity to a future state in which higher-level skills, knowledge and competencies are required. It takes the form of learning activities that prepare people to exercise wider or increased responsibilities. It does not focus on improving performance in the current position.

Development refers to formal and planned efforts to help employees acquire the knowledge, skills, and competencies needed to perform future job responsibilities and achieve long-term individual career goals and organizational goals. The purpose is to prepare individuals for promotions and future jobs. This process might include a extensive programs, such as leadership development, and might include seminars, job rotations, coaching, and other assignments. The aim is to prepare employees for future assignments and often for management careers (Saks, Haccoun, & Belcourt, 2015).

In Kulkarni sight, employee development programs are designed to achieve specific goals that contribute to employee and organizational efficiency. This includes reviewing organizational goals, assessing the organization's current management resources, identifying individual needs, designing and implementing development programs and evaluating the effectiveness of those programs, and measuring the impact of training on participants' quality of work life (Kulkarni, 2013).

Table 2 : Training vs. Development

Training	Development
Training is the acquisition of skills and knowledge to perform a particular job. It increases job skills	Development means the growth of an employee in all respects.
Training is job centered	Development is career centered
Training aims to maintain and improve current job performances. Thus, it has a short-term perspective.	Executive development aims to develop competencies and skills for future performances. Thus, it has a long-term Perspective.
The role of trainer or supervisor is very Important in training	All development is “self-development”. The executive has to be internal motivated for Self-development.

Source: SAMSON, A. J., TIMOTHY, G. (2014).

2.2 Benefits of Training and Development

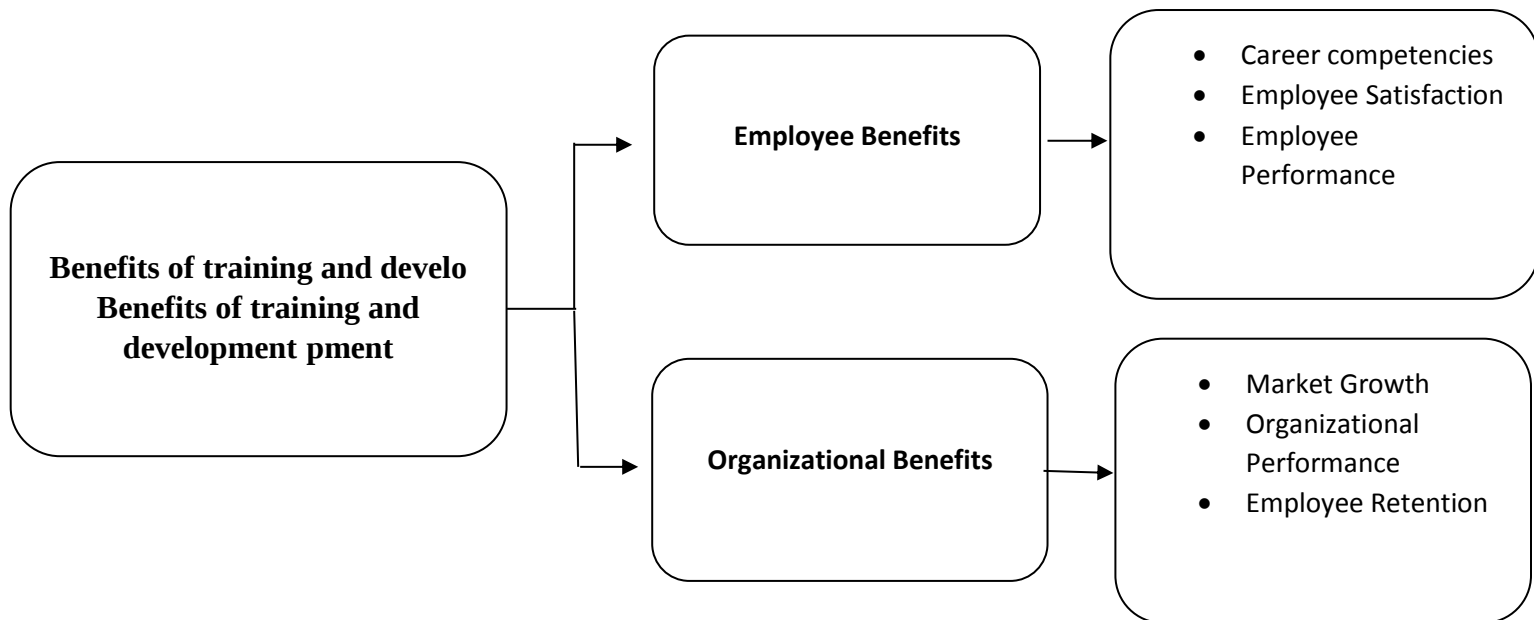
According to (Mahapatro, 2010) Employee training and development initiatives can transform organizations by offering additional competencies to your employees, not only to increase safety and productivity, but to increase job satisfaction as well, which shows up in better organizational performance. Valuable training includes providing employees with skill sets that allow them to make informed and timely decisions that benefit both the client and the organization.

The main goal of training is to acquire and improve knowledge, skills and attitudes about work-related tasks. It is one of the most significant potential motivators that can result in short- and long-term benefits for individuals and organizations. (COLE, 2002), summarizes these benefits as follow:

- 1) Help to improve the availability and quality of employees for work related tasks.
- 2) Lower cost of production: training eliminates risks because trained personnel can make better and more economic use of material and equipment thereby reducing and avoiding waste.
- 3) Provide recognition, enhanced responsibility and the possibility of increased pay and promotion.
- 4) Change management: training helps to manage change by increasing the understanding and involvement of employees in the change process and provides the skills and abilities needed to adjust to new situations. for instance, increasing new skills and information which lead to better understanding among employees.
- 5) Lower turnover: training brings a sense of security at the workplace which in turn reduces labor turnover and absenteeism is avoided.
- 6) High morale: employees who receive training have increased confidence and motivation.

The researchers concluded that effective employee training leads to higher quality due to potentially fewer mistakes. In addition, an effective development program allows the organization to maintain a workforce that can properly replace employees who may leave the organization or who are displaced to other areas.

Figure 1: Benefits of training and development



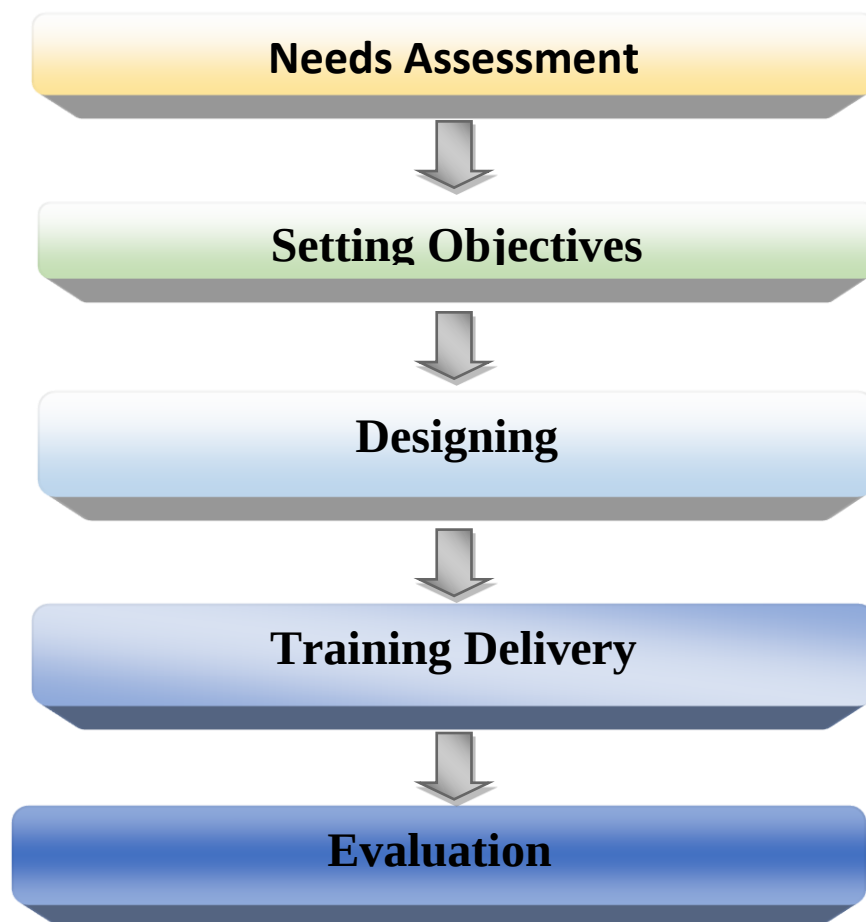
Source: JEHAZEB, K & BASHIR, N. A. (2013).

2.3 Training and Development Process

Figure 2: Training and development process

Training

Training Process



Source: <https://businessjargons.com/training-process.html>, (26/04/2022) 8:00 AM.

2.3.1 Training needs Assessment or Analysis

A needs assessment is the first stage in program design. This is the process of identifying the gap between employee's training and related training needs. Training needs to consider the organization's business needs, current competencies, cost, procedures, and methods of training and effectiveness (Armstrong, 2001). Conducting a needs assessment is fundamental to the success of a training program. Additionally, it is an ongoing process of gathering data to determine what training needs exist so that training can be developed to

help the organization accomplish its objectives. Often, organizations will develop and implement training without first conducting a needs analysis. These organizations run the risk of overdoing training, doing too little training, or missing the point completely (Brown, 2002). According to (Cascio, 1992), There are three stages of needs assessment to identify training needs, and they are as follows:

- 1) Organizational analysis
- 2) Task analysis
- 3) Person analysis.

This model agrees with the position of (Cascio, 1992), as found in his book "Managing human Resources " that there are three levels of analysis for determining the need that training can fulfill for the organization: Organizational, Operational and Individual analyses Thayer & McGhee model (1961). Cascio then explains as follows:

Figure 3: Three-level Training Needs Analysis (TNA)



Source: https://www.researchgate.net/figure/Three-level-Training-Needs-Analysis-TNA-McGehee-and-Thayer-1961_fig2_338356179 (01/03/2022) 09 :00 AM, (20/04/2022) 9:00 AM.

1) Organizational analysis:

Organizational analysis determines where training can be conducted and where it should be done within the organization. This analysis focuses on the entire organization and includes the analysis of organizational goals, resource analysis, efficiency analysis, and organizational climate analysis. At the organizational level, training needs should be analyzed according to organizational goals and strategies. If this is not done, the time and cost of running the program will be in vain and the goal will not be achieved. For example, employees can be trained in specific skills they have mastered. Employees only learn a little of the program that followed. The expertise or knowledge provided does not match the actual needs of the employee and the organization. Therefore, any training costs incurred during the training period will not be beneficial. It is also important to analyze the external and internal environment of the organization. This analysis is necessary to obtain information such as business strategy trends, productivity, attendance, turnover, and employee behavior in the workplace. This information is useful for determining the training objectives to be achieved. As an initial step it is necessary to link the assessment of training needs with the achievement of organizational goals. By linking these relationships, training needs are identified. Without understanding the organization's goals, the organization cannot determine whether training is necessary, (Hartoyo, Efendy, & Utama, 2017).

2) Task analysis:

According to (Hartoyo, Efendy, Utama, 2017), Operational analysis determines how employees perform a job. The purpose of this analysis is to determine what should be given to the employee so that the employee can perform the job based on the level to be achieved. Task analysis requires careful testing of the work to be performed after the training. This analysis includes:

- Systematically collect information on exactly how the job is done (job analysis).
- Determination of performance standards (performance) for a job.
- Determining how work should be done to meet the standards.
- Determination of the knowledge, skills, abilities, and other characteristics required for an effective performance.

3) Person analysis:

The third analysis is individual analysis. This analysis is required to know how each employee performs when doing the job. At this stage, identify the training needs of each employee. The difference between the desired performance and the actual performance is the need for training for the individual. Standard performance that has been set at the level of operation is the performance to be achieved. While information about the actual performance of employees can be obtained from individual performance data, supervisor assessment, attitude survey, interviews, and so forth. The gap between actual performance and performance to be achieved will be filled with training. From these stages of analysis, it can be said that organizational analysis is the basis for conducting operations analysis, and operational analysis is the basis for individual analysis. All three needs analysis needs to be integrated. The disadvantage that a training program does not coordinate with the goals and objectives of the organization is the time and cost of much spent without producing performance improvements (Hartoyo, Efendy, Utama, 2017).

In general training need assessments (TNAs) are a popular and valuable tool for the human resource development professional in determining an organizations' skill, knowledge and abilities base. At the same time, it provides information on areas where training programs can be effectively implemented with greatest impact (Dahiya, & Jha, 2011).

2.3.2 Setting Objectives

After determining the specific needs of the Training and development program, it is easier for the training objectives to be established. All the information collected through the need analysis simply indicates the strategic concentration area, focus on the operation and the potential trainees. The outcome of the program should be defined based on these data. According to (Lepak, Gowan, 2010), a set of instructional objectives need to be established before the implementation. In addition, however, training objectives should be achievable and measurable. It should also be clear to the supervisor and employee, as they can be used to evaluate their success. If the objectives are not met, failure gives the HR feedback on the program and the participants. A training program will be successful if the objectives are achieved. Therefore, it is advisable when developing the training objectives, should be in a collaborative process incorporating input from management, supervisors, workers, and trainers to ensure that the objectives are reasonable and realistic (Ngirwa, 2009).

2.3.3 Design of the Training and Development

Once training objectives have been identified, the next stage is to develop the training design. Training must be designed to address the assessed needs. Effective training design considers learning concepts, legal issues, and different approaches to training (Dahiya, & Jha, 2011).

(Raymond, A. Noe, 2013), suggests that the design of training and development relates to the factors or activities included in the training program in order to increase the probability that there will be a high degree of transfer of knowledge. Training design deals with identifying the objectives and scope, methods and media to be adopted to deliver the training program. The purpose of the training program is derived from the training needs analysis that includes what to be done and be achieved. These should be aligned with the mission and vision of the organization. The design of training and development should include consideration of the views and full participation of managers, supervisors and employees (Amoah-Mensah, & Darkwa, 2016).

2.3.3.1 Training Contents

Training contents refer to “the result of deciding on what should be included in the training program for learning to take place” (George, & Singh, 2000). Deciding to determine the training content is crucial to ensure the training content matches the training needs and objectives. The content of the training generally refers to what needs to be taught, at what level and in what amounts. Training content is developed based on the job requirements, skills and knowledge that will be applied to the job. Trainees are more likely to learn when the content of the training is linked to their current job experience and task and gives them meaning. The concepts, terms and examples used in the training program should be presented clearly to enhance the meaningfulness of the training content. it is similar to actual work, the effectiveness of training increases (Alias, et al.,2019).

In addition, the similarity between training content and the actual job creates a positive attitude towards the training activities. content validity affects learners' reactions and performance self-efficacy (Alias, et al.,2019).

2.3.4 Training Delivery

Accordingly with (Uzoamaka, & Innocent, 2017), Training delivery is a very important part of Training and development. Employees are very knowledgeable about delivery style. If someone is not delivering the training in an impressive style and he is not catching the attention of the audience, it means that they are wasting the time that the trainer must interest them during the training session. The Delivery style is important because it shows an improvement in employee performance. Different training delivery approaches can be selected to deliver different training contents. Delivery style means so much in the training because it is what goes into making the change expected in the trainee. The Human Resource Department must ensure that whatever method is used, it must be able to catch the trainees' interests. Once training has been designed, then the actual delivery of training can begin. The general recommendation is that training be pilot-tested or conducted on a trial basis in order to ensure that the training meets the identified needs and is appropriately designed (Uzoamaka, & Innocent, 2017).

Team training is one delivery approach of training by which people learn how to work effectively in problem-solving groups, where mentors are the person who has more company-specific knowledge, skills, and abilities (KSAs) in problem-solving, conflict resolution, communication, goal setting, and planning. Mentoring has traditionally meant helping others learn business-related lessons quickly with less risk, also based on chemistry between two people who have a lot in common. However, today mentoring includes everything that is done to support career progression and professional development to maximize learning and development (Otuko, Chege, & Douglas, 2013)

2.3.5 Evaluating Training and Development

This is final step in the training and development process is an overall evaluation training program. The evaluation process is very important because, the training had at it set of some objectives to achieve and thus the evaluation process at the end of the training program. The evaluation provides an opportunity to take a look and make a cost benefit analysis of the training program. This is done by comparing the results of the training with the objective of the training and development program that were set before the commencement of the program. The criteria used to evaluate training and development program depend on the objectives set (Mathis, & Jackson, 2004).

According to (Mahapatro, 2010), the evaluation and validation of any training process is a very important key element that cannot be ignored or taken lightly in the development of any training and development process. Because of it becomes the tool used to let us know if we have achieved our intended goals or objectives. Training refers to teaching and learning activities with the primary purpose of helping members of an organization acquire and implement the knowledge, skills, abilities and attitudes required by the organization. It is the act of increasing the knowledge and skill of employees for doing a particular job. Evaluating training and development program is not a one-time process. It is an ongoing throughout the entire stages of training program. Evaluation is the process of gathering information and using it to make judgments and decisions. Evaluation of the training program is performed during the assessment, design and implementation. It includes determining participant reaction to the training program, how much participants learned and how well the participants transfer the training back to the job. The information gathered from the training evaluation is then included the next cycle of training needs assessment.

2.3.5.1 Methods of Evaluation

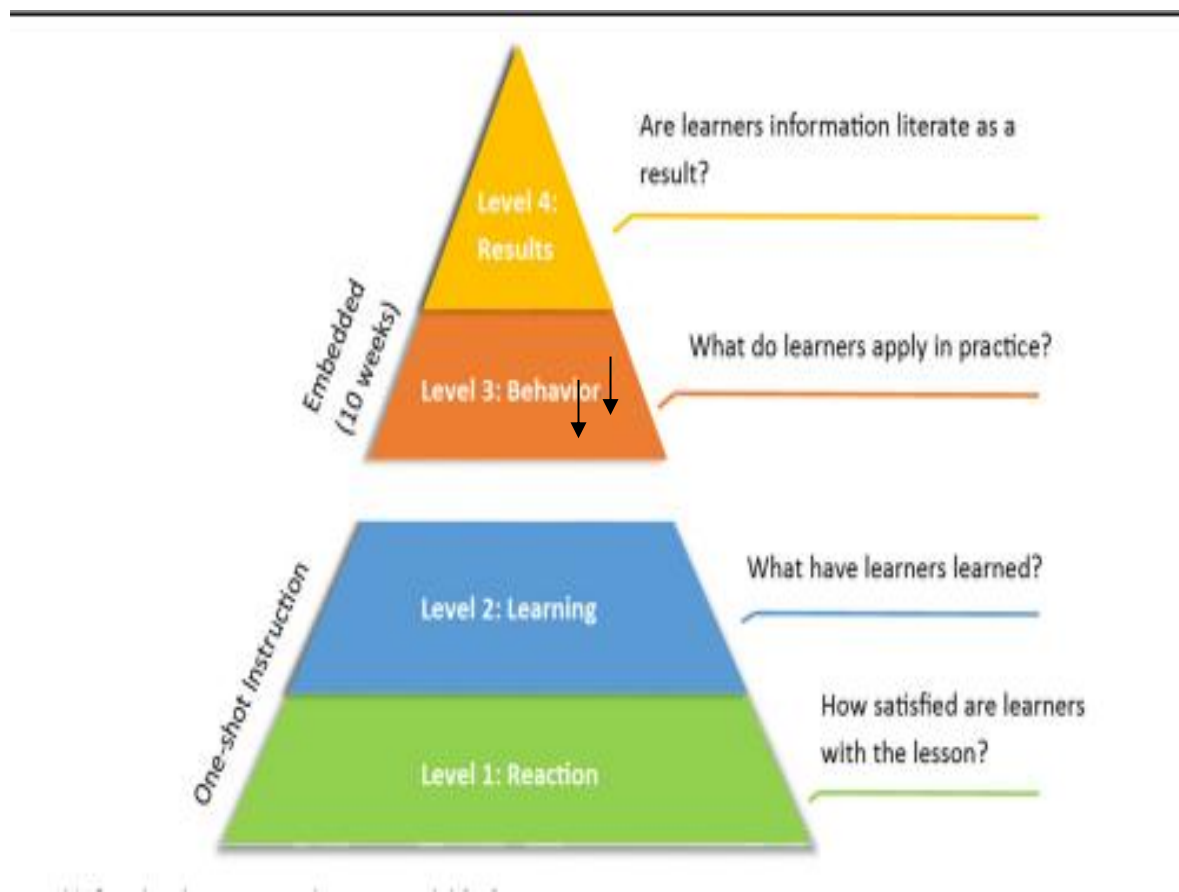
(Brown, 2014), In 2006, Kirkpatrick published a four-level training model for evaluating training effectiveness. The four levels of Kirkpatrick's model include

- 1) Reaction.
- 2) Learning.
- 3) Behavior.
- 4) Results.

The first level is measuring the participants' reactions to the training program. He refers to this step as a measure of customer satisfaction and - asks how the trainee reacted to the training session, did they like it? Determining the employee's reaction is typically done using a post-training evaluation filled out by the trainee. The second level, learning, estimate how much the trainee learned in comparison to the specific learning objectives for the training session. This is evaluated by exams or practice sessions at the culmination of a training activity. Levels three and four focus on how much the training activity has an impact outside of the training environment. Level three, behavior, measure actual changes in behavior on the job for tasks that specifically relate to the training objectives. For example, does the trainee use the techniques and skills taught in the training program or

some other methods? Level three is assessing how much training is transferred to the work environment. Level four, results, measures the impact that training has on the organizations'-bottom line. Satisfactory final results can include such things as fewer complaints against supervisors, greater employee productivity, a decrease in workplace accidents, and less discrimination in the workplace. As a final step, organizations must determine whether the benefits of the training outweigh its direct and indirect costs (Brown, 2014).

Figure 4: The four levels of Kirkpatrick's model

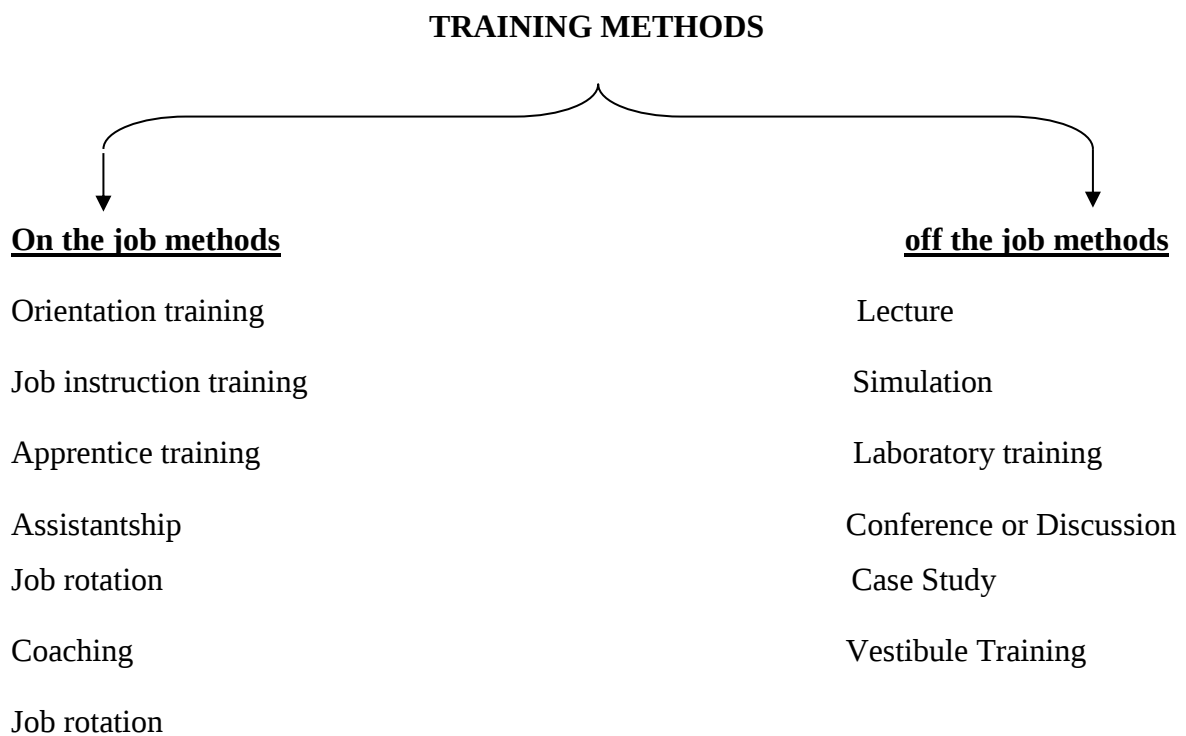


Source : <https://bmcmmededuc.biomedcentral.com/track/pdf/10.1186/s12909-021-02847-w.pdf> (07/05/2022) 01 :08 PM.

2.4 Training and development methods

The program of training and development helps the employee adapt to rapidly changing job requirements and keeps them updated on new technologies and methods. (Decenzo, & Stephen, 1996), explains that there are two broad types of training and development methods available to the public sector organizations: On-the-job and Off-the-job training methods.

Figure 5: Training and development methods



Source : <http://derickperera.blogspot.com/2018/12/training-and-development.html>

(03/05/2022) 08 :20 MA.

2.4.1 On-the-job training:

on-the-job training (OTJ) is a method of giving training to employees when they are in their work environment. This method is required to improve the employees that had inadequate academic qualifications for their job performance. The purpose of this training is to make the employees familiar with the normal working conditions, i.e., during the training time frame, the workers will get the direct involvement of using machinery, equipment, devices, materials etc. Additionally, it helps the employees to know how to face the difficulties that may occur during the execution of the job. The main idea of this training is learning by doing where the supervisor or the more experienced employees show the training how to perform a specific task. The learners take after the directions of the supervisor and perform the task (Decenzo, & Stephen, 1996).

2.4.2 Off-the-job training:

Off-the-job training is another method of training, which is organized away from the original work environment for a specific period. The purpose of this method of training at a place other than the job area is to give a peaceful domain to the employees where they can focus just on learning. Learning material is provided to the trainees, for complete theoretical knowledge. The trainees can express their views and opinions during these training sessions. Additionally, they can investigate new and innovative ideas. Case studies, conferences, audiovisuals, seminars, simulations, role-play, and lectures are some basic systems that the employee needs to experience during, off-the-job training. This is one of the costly training methods. It includes the choice of the place of training and hiring experts to impart the training (Decenzo, & Stephen, 1996).

Table 3: Key Differences between on and off-the-job-training

A clear comparison charts

Comparison basis	On-the-job training	Off-the-Job Training
Meaning	A form of training provided at the workplace during performance the actual job.	A form of training outside the actual location
Approach	Practical	Theoretical
Active participation	Yes	No
Location	At the workplace	Out of the workplace
Principle	Learning by performing	Learning by acquiring knowledge
Work disruption	No, because trainees produce the products during learning.	Yes, because training is first pro-vided and then later followed by performance.
Conducted by	Experienced employees	Professionals or experts.
Cost	Inexpensive	Expensive
Suitable for	Manufacturing firms	Non-manufacturing firms

Source: <https://keydifferences.com/difference-between-on-the-job-and-off-the-job-training.html>, (13/04/2022) 10:00 AM.

2.5 Effect of Training and development on Employee Performance

In the real world, organizational growth and development are affected by several factors. In light of the present research during the development of organizations, employee training plays a vital role in improving performance. According to (Mathis, & Jackson, 1997), training is a planned and systematic effort to modify or develop knowledge, skill, and attitude through learning and experience, to achieve effective performance in an activity or range of activities. Its purpose, in the work situation, is to enable an individual to acquire abilities so that can perform correctly a given task or job and realize their potentials. (Wright, Geroy, 2001). on the other hand, argued, that employee competencies change through effective training programs. It therefore not only improves the overall performance of the employees to effectively perform their current jobs but also enhances the knowledge, skills and attitude of the workers necessary for the future job, thus contributing to superior organizational performance. There is a positive relationship between training and development and employee performance. Training creates benefits for the employees as well as the organization by positively influencing employee performance through the development of employee knowledge, skills, ability, competencies and behavior (Divya, & Gomathi, 2015).

Effective training is of tremendous value to organizations as vital to capacity development, at the individual and organizational levels, in terms of its impact on the organization's performance. Furthermore, it indicates the organisation's dedication to its employees which in turn leads to an increase in their motivation.

According to (Amisano, 2009), employee performance may be related to many factors within the workplace, such as overall job satisfaction, knowledge, and management. But there is a definite relationship between training and performance, as training programs can address many problems that relate to poor performance.

Satisfaction: Job satisfaction can come from feeling comfortable in the organization, job proficiency and even from the knowledge that an employee can work hard and get promoted. Training programs can contribute to all of these factors and lead to more satisfied employees who perform at exceptional levels (Amisano, 2009).

Knowledge: Training programs increase the professional knowledge of employees. An increase in job knowledge means that the employee will feel more comfortable doing his job and will perform at a high level (Amisano, 2009).

Employee Commitment: Employee commitment is the feeling of loyalty that employees have towards the organization that they work for, which largely depends on the extent to which they believe in the values and aims of the organization and feel personally involved in the task of making the organization successful (Amisano, 2009).

organizations need to have continuous policies of training and retaining employees and thus not wait for occurrences of skill and performance gaps.

2.6 Problems Facing Training and development

In 2002, (Cole, Gerald), determines some factors that influence the quantity and quality of training and development activities within organizations, these include the degree of internal change, the degree of change in the external environment, the availability of suitable skills within the existing workforce, and the extent to which management see training as a motivating factor in work. Employees' training and development are poorly performed in many organizations (Ngirwa, 2009) he sighted some problems as below:

Shortage of fund

Training and development are not cheap. The organization must pay to get its employees trained. Many organizations are not able to train their employees because they do not have sufficient funds to cover program costs (Ngirwa, 2009).

Shortage of Training Institutions and Programs

Most of the countries have a shortage of suitable training institutions and relevant training programs. Therefore, the organization fails to train its employees (Ngirwa, 2009).

Poor Data Bank

There has been a shortage of the major items of a typical human resources database, many of them affect decision-making in the management of training programs. There is only some knowledge about the total number of employees in organizations., number of employees per job category and organizational units, age profile, qualification profiles, employee's seniority list organized according to job categories, list of available training programs etc (Ngirwa, 2009).

Poor choice of trainers

The human resource department is supposed to choose the trainers intelligently. However, with liberalization, many people have set up training and consultancy firms that may not have the competent staff to carry out training. Such firms hire people and are even prepared to bribe so that they can win the training jobs. This means that trained employees have no positive impact when they return to their organizations (Ngirwa, 2009).).

Poor employee participation

Sometimes, organizations do not advertise training opportunities and programs. Others intimidate permanent employees by telling them that they will be replaced, and their position taken by other staff if they join training and development programs. As a result, some employees choose not to take training because they are afraid of losing their position and status (Ngirwa, 2009).

Poor top management support

The top management support is essential for the success of the programs. But there are some organizations, whose top managements does not adhere to and take training, and development seriously. As a result, implementation becomes poorly supervised, and its resources become divided among other enterprises (Ngirwa, 2009).

2.7 The reality of training in Algerian legislation:

The employee has the right to training and improving the level on a permanent basis to update his information, ideas and knowledge. Whether it is within the administrative institution or outside it in the specialized training schools.

Referring to Ordinance 06-03 related to the General Basic Law of Public Employment, it referred to the rights of the employee Article 38 states: “The employee has the right to training, improving the level, and being promoted in rank during his professional life.

« **Art. 38** - Le fonctionnaire a droit à la formation, au perfectionnement et à la promotion durant sa carrière » (Ordonnance n° 06-03, 1427).

Article 104 of the same order states: “The administration shall organize training courses and improve the level on a permanent basis, in order to ensure the improvement of the employee’s qualification, his professional promotion, and his qualification for new tasks.”

« **Art. 104** - En vue d'assurer l'amélioration des qualifications et la promotion professionnelle du fonctionnaire et sa préparation à de nouvelles missions, l'administration est tenue d'organiser de manière permanente des cycles de formation et de perfectionnement » (Ordonnance n° 06-03, 1427).

Article 105 states the same: “The conditions for joining the training and improving the level, how to organize it, its duration, and the employee’s duties and ensuing rights, shall be determined by regulation.”

« **Art. 105** - Les conditions d'accès, les modalités d'organisation, la durée des cycles de formation et de perfectionnement ainsi que les droits et obligations qui en résultent pour le fonctionnaire sont fixés par voie réglementaire » (Ordonnance n° 06-03, 1427).

Ordinance No. 06-03 of July 15, 2006, which includes the General Basic Law of the Public Service in Article 111, added that: the annual or multi-year planner to training and improving the level as a tool for human resource development in the state. Public institutions and administrations.

« **Art. 111** - La gestion de la carrière des fonctionnaires est assurée dans le cadre d'une politique de gestion prévisionnelle des ressources humaines consacrée à travers des plans annuels de gestion des ressources humaines et des plans annuels ou pluriannuels de formation et de perfectionnement » (Ordonnance n° 06-03, 1427).

2.8 Employee performance

Employee performance is often viewed in terms of outcomes. However, it can also be viewed from a behavioral perspective. Employee's performance is measured against the performance standards set by the organization (Rizwan, 2017). however, stressed on the responsibility of the company managers to ensure that the organizations strive to and thus achieves a high level of performance. This therefore implies that managers have to set the desired levels of performance for any periods in question. And They can do this by setting goals and standards against which individual performance can be measured. There are many measures that can be considered when measuring performance, such as using productivity, efficiency, effectiveness, quality and profitability metrics as shown below (Mozael, 2015).

Profitability - is the ability to consistently generate profits over a period of time. It is expressed as a ratio of gross profit to sales or return employed (Rizwan, 2017).

Efficiency and effectiveness - Efficiency is the ability to achieve a desired outcomes by using as few resources as possible, while effectiveness is the ability of employees to achieve a desired goal or target (Rizwan, 2017).

Productivity is expressed as the ratio of output to input. It measures how individuals, organizations and industries convert input resources into goods and services. A measure of how much output is produced per unit of resource employed (Rizwan, 2017).

Quality is the characteristic of products or services that bear an ability to satisfy the stated or implied needs. It is increasingly achieving better products and services at a progressively more competitive price (Rizwan, 2017).

Our current research measures - employee performance following an effective training program across multiple factors, including profitability, productivity, employee satisfaction, service quality, efficiency and effectiveness.

Employee performance refers to employee productivity and output as a result of employee development. Employee performance will ultimately affect the organizational effectiveness, (Hameed, &Waleed, 2011).

There are many reasons that create the barriers to perform the task, such as organization culture and politics. Some of the employees lack skills, abilities, knowledge and competencies due to this they will be failed to accomplish task on timely basis (Athar, and Shah, 2015).

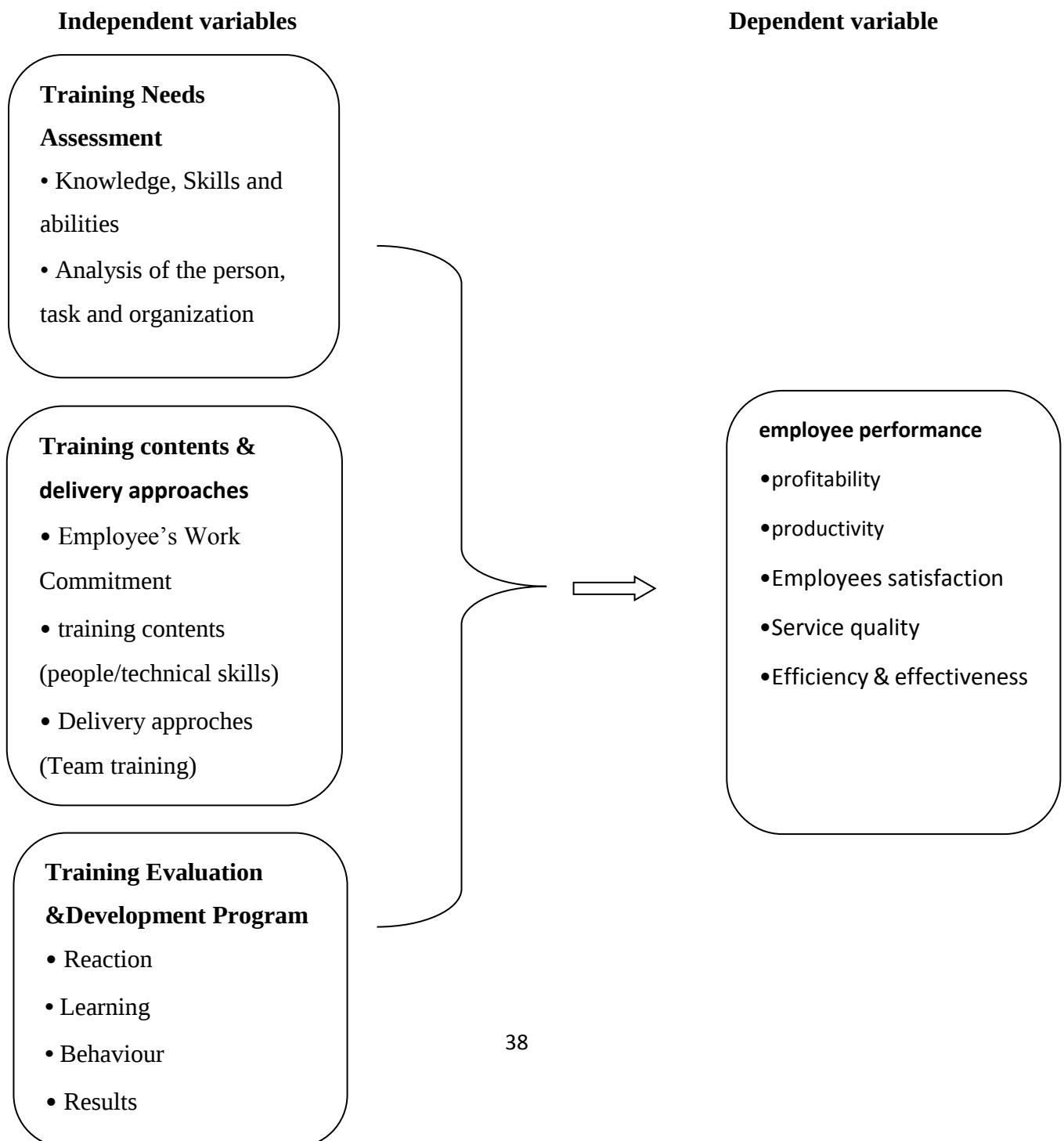
Performance is the result of an employee performing a task according to the requirements of the job. A job has specific requirements to be done in terms of achieving the purpose of which is referred to also as a standard work. Performance is about the behavior or matter what the do employees, not about what the result or the result of the work they are. System management of performance typically involves measuring performance and outcomes. (ie, how the process is and what the results of its work). Performance is evaluative (whether it helps advance or actually obstructs organizational goals) and is multidimensional (ie, many behaviors are needed to describe employee performance). Based on the understanding that had been there, the authors draw a conclusion that the achievements of the work that is in produced by an employee in a task could be to in the evaluation of how high the level of performance of the employee of his, then the employee's performance should be determined by the achievement of a target of the period time which become restrictions organization.

2.9 Independent and dependent Variables

The proposed model is relying on the literature review of previous research conducted in various studies related to Employees' training and performance. the conceptual framework gives us a clear indication of the independent and dependent variables: The dependent variable for this study will be employee performance, while the independent variables will be training and development

The research aims to measure the effect of the independent variables on the dependent variables as follows:

Figure 6: Conceptual Framework



CHAPTER 3

CAS STUDY AT THE DGE

1. The Organizational Context

1.1 General presentation of the DGE

The Direction des grandes entreprises was created according to Executive Decree No. 06-327 of Chaabane 25, 1427, corresponding to September 18, 2006, establishing the organization and attributions of the external services of the tax administration.

The Direction des grandes entreprises is responsible, for the companies that fall within its area of competence, for the assessment, collection, control and litigation of taxes and levies owed by legal and natural persons or groups of rights or fact or entities regardless of their legal form and regardless of the place of their principal establishment, their effective management or their registered office. (art3)

1.1.1 Presentation of the DGE activities

In the field of plate:

- Enable and manage the tax file for taxpayers who are affiliated with its field of competence.
- Issuing schedules and lists of collections and certificates of cancellation or reduction and implementation of registration processes and ratifications.
- Control of document files
- Support for tax credit reimbursement files.

In the field of collection:

- Responsible for schedules, revenue bonds, and collection of taxes and fees
- Pre-monitoring and liquidation of management account
- the supply of stamps and the keeping of their accounts.

In the field of control:

- research, collection and use of tax information and control of declarations.
- the development and implementation of intervention and control programs with taxpayers and the evaluation of their results.

In the field of disputes:

- investigating and processing complaint.
- Follow-up of administrative and judicial disputes.
- Processes requests for administrative reduction.

In the field of resource management:

- to develop, update and ensure the implementation of procedures relating to the commitment, liquidation and authorization of operating and equipment expenditure of all kinds.
- ensure the management of personnel and assess the needs for material, human and technical resources and establish the corresponding budget forecasts.
- recruiting and appointing personnel for whom no other method of appointment is provided.

In the field of reception and information:

- ensure a mission of receiving and informing taxpayers.
- Disseminate information and opinions towards taxpayers of the DGE, reminding them of their rights and duties in the field of taxation.

to collaborate and coordinate, with the central structure in charge of information in the field of communication, reception and information strategy, as well as its implementation.

1.1.2 Presentation of the DGE sub-directorates:

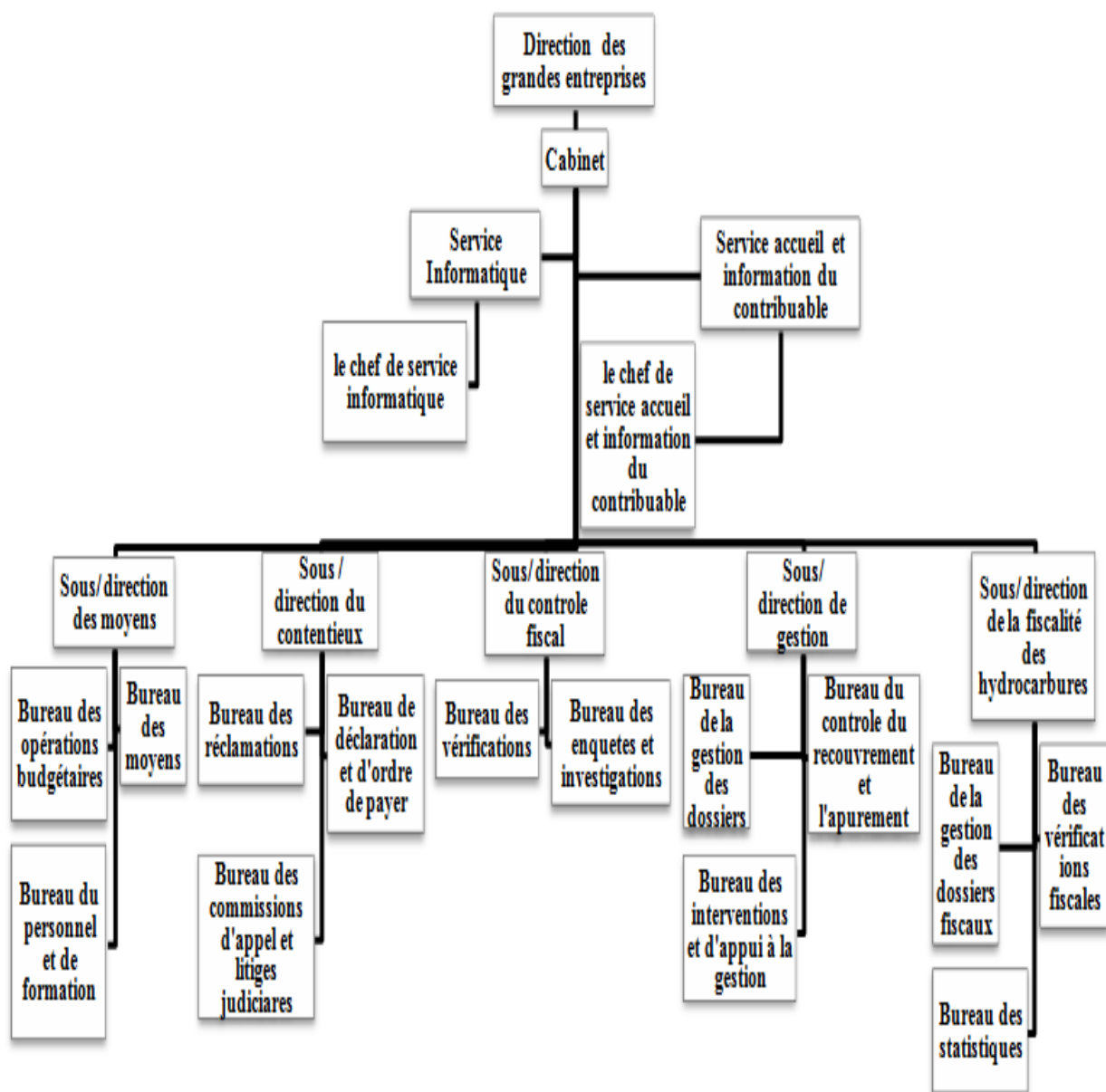
The DGE includes five (5) sub- directorates:

- the sub-directorate for the taxation of hydrocarbons.
- Sub-Directorate of Management.
- Sub-Directorate of Control and files.
- Sub-Directorate of Disputes.
- Sub-Directorate means.

It also includes:

- a recipe,
- a taxpayer reception and information service.
- and an Information Technology department. (art4)

1.1.3 Organizational chart of the DGE



Source: Training department.

1.2 Management of human resource at the DGE

1.2.1 Management of human resource planner

Pursuant to Instruction No. 240 of May 27, 1995, regarding how to implement the provisions of Executive Decree 95-126 of 04/21/1995

Instruction No. 1278 General Directorate of Public Service dated 12/30/1995 related to the preparation of annual planner for the management of human resources and approving them under the title of the new financial year.

Instruction No.192 General Directorate of Public Service dated 13/01/2001 related to how to ratify the annual planner of the General Directorate, public institutions and administrations.

1.3 Training at the DGE

Candidates who have been employed during the apprenticeship period are required to undergo initial training to fill the position, and its duration, contents and how to organize it shall be determined by a decision of the Minister of Finance. Successful candidates, through a professional exam or through promotion in some ranks, are also obligated before their promotion to follow up on training of its duration, contents and how to organize it are determined by a decision between the Minister of Finance and the authority responsible for public Service.

The training course is opened before promotion by a decision from the authority responsible for appointment. It consists of:

- The rank concerned.
- Number of financial positions open for training according to the human resources management plan for the particular year.
- Duration of training.
- The start date of the configuration.
- Institution in charge of training.
- List of candidates for training.

A copy of the decision, as well as a copy of the agreement concluded with the public institution of training, shall be submitted to the central or local departments of the public service within 10 days from the date of signature.

Employees who obtain an overall average of more than or equal to 10 out of 20 are declared final success by a committee consisting of:

- The authority authorized to appoint or its representatives.
- The director of the training institution or his representative.
- A representative of the trainer.
- The employees who have successfully completed the training are promoted and appointed to the intended ranks. A copy of the final success report prepared by the above-mentioned committee shall be sent to the relevant public service departments within 8 days from the date of its signature

1.3.1 The annual and multi-year sectoral planner for training

With regard to training in public organizations and administrations, Ordinance No. 06-03 of July 15, 2006, which includes the General Basic Law of the Public Service in Article 111 stipulates the necessity of managing the career path of employees within the framework of a discretionary policy for human resources based on annual planner for the management of human resources and annual and multi-year planner for training and improvement of the level, and it referred the methods of applying this to the organization.

Indeed, and within the framework of the comprehensive process of modernizing and improving the performance of the public Service, the training of employees is a key factor in adapting qualifications and competencies to the development of public administration tasks.

In this regard, the instructions dated June 6, 1998, issued by the General Directorate of Public Service, specify how to prepare and approve annual or multi-year planner to improve training, level and update information.

The planner includes in its content the various training processes organized by the concerned department or institution, which are represented in the following:

- Specialized training: as every special training stipulated in the basic laws related to the title of employment.

Training during the apprenticeship period: as each initial training specified in the special basic laws directed at preparing new employees to perform their tasks.

- Supplementary training before promotion to a higher rank: as every supplementary training specified by special basic laws with the intention of being promoted to a higher rank within the framework of the transition from one regiment to another.

- The initial training stipulated in the special basic laws for the purpose of appointment to a high position.

- Exceptional training intent on integrating into a new rank within the framework of the transition from the old provisions to the new provisions of the special basic laws.

- Training abroad: as any training that falls within the framework of the provisions of Article 4 of Presidential Decree No. 03-309 of September 11, 2003, that includes organizing training and improving the level abroad and managing them.

- operations to Improving the level and updating information.

Training programs, level improvement and updating information must be registered according to the nature of the programmed operations within the limits of the financial positions designated for this purpose and the financial appropriations available for the relevant fiscal year.

1.3.2 Case Study: of the annual and multi-year sectoral planner for training

People's Democratic Republic of Algeria

Ministry of Finance

Directorate General of taxes

DGE

The annual and multi-year sectoral planner for training, improving the level and updating information of the DGE

year:2021

Presentation of the reasons:

The Directorate of Major Institutions is responsible for the institutions subject to its field of competence with the tasks of collection, control and disputes related to taxes for natural and legal persons. For the year 2021 as follows:

The sectoral annual training planner for the year 2021 includes the organization of a complementary course before promotion to the rank of tax inspector from the rank of inspection agent, in implementation of Executive Decree No. 10-299 of November 29, 2010. It also includes a improving course level for the benefit of the various agents responsible for follow-up. With the aim of improving their individual returns, which will inevitably contribute to raising the level of collective profitability of the tax administration

Among the most important topics of accounting and follow-up for the benefit of the following ranks:

- Central tax inspector
- Principal Inspector
- tax inspector

Which will be organized at the Higher School of Commerce, and the training operations will be completed within the limits of the financial credits granted in the training section, and it is estimated at: 1,000,000,000.00 DZD

Table 5: Specialized training courses titled Employment

Ministry of Finance

Directorate General of taxes

DGE

year:2021

Specialized training courses titled Employment

Table number : 01

Rank to occupy	Number of candidates	Training duration	Beginning of the training course	End of training course	Training institutions	Training culmination	The number of open positions	The number of expected positions	Notes
/	/	/	/	/	/	/	/	/	

Table 6: Training during the apprenticeship

Ministry of Finance

Directorate General of taxes

DGE

year:2021

Training during the apprenticeship

Table number : 02

rank concerned	The number of stalkers	Training duration	Beginning of the training course	End of training course	Training institutions	Training culmination	Notes
/	/	/	/	/	/	/	/

Table 7: Supplementary training courses within the framework of promotion to a higher rank

Ministry of Finance

Directorate General of taxes

DGE

year:2021

Reference Basic Law: Executive Decree No. 10-299 of November 29, 2010, containing the basic law on employees belonging to the tax administration

- Supplementary training courses within the framework of promotion to a higher rank

Table number : 03

Original rank	Rank to occupy	Number of candidates	Training duration	Beginning of the training course	End of training course	Training institutions	Training culmination	The number of open positions	The number of expected positions	Notes
inspection agent	tax inspector	01	06 six months	November 30,2021	May 30,2021	National School of Tax	Training certificate	01	/	Entitled 2021 (Optional promotion 2021)

Table 8: Initial training course for appointment to a higher position

Ministry of Finance

Directorate General of taxes

DGE

year:2021

Reference Basic Law: - Executive Decree No. 10-299 of November 29, 2010, containing the basic law on employees belonging to the tax administration

-Executive Decree No. 16-280 of November 02, 2016, amending and supplementing Executive Decree No. 08-04 of January 19, 2008, containing the basic law for employees belonging to public institutions and administrations

.

Initial training course for appointment to a higher position

Table number : 04

Affiliation rank	The high position to be occupied	Number of candidates	Training duration	Beginning of the training course	End of training course	Training institutions	Training culmination	Notes
The above-mentioned executive decrees did not provide for the initial training course for appointment to a higher position								

Table 9: Exceptional training course within the framework of integration into a new rank

Ministry of Finance

Directorate General of taxes

DGE

year:2021

Reference Basic Law: -Executive Decree No. 10-299 of November 29, 2010, containing the basic law on employees belonging to the tax administration

-Executive Decree No. 16-280 of November 02, 2016, amending and supplementing Executive Decree No. 08-04 of January 19, 2008, containing the basic law for employees belonging to public institutions and administrations

Exceptional training course within the framework of integration into a new rank

Table number : 05

Original rank	Rank to occupy	Number of candidates	Training duration	Beginning of the training course	End of training course	Training institutions	Number of open financial positions	Training culmination	Notes
The above-mentioned executive decrees did not provide for the exceptional training course within the framework of integration into a new rank									

Table 10: Training courses abroad

Ministry of Finance

Directorate General of taxes

DGE

year:2021

Training courses abroad

Table number: 06

rank concerned	The subject of the training course	Number of candidates	Training duration	Beginning of the training course	End of training course	Training institutions	Training culmination	Notes
/	/	/	/	/	/	/	/	/

Table 11: improve level and knowledge

Ministry of Finance

Directorate General of taxes

DGE

year:2021

Reference Basic Law: Executive Decree No. 10-299 of November 29, 2010, containing the basic law on employees belonging to the tax administration

improve level and knowledge

Table number: 07

rank concerned	Update topic	Number of candidates	Training duration	Beginning of the training course	End of training course	Training institutions	Training culmination	Notes
central tax inspector	Debt collection	10	05 days	December 19, 2021	December 23, 2021	Higher School of Commerce ESC	Certificate of updating information	One-group training /
Chief tax inspector		02	05 days	December 19, 2021	December 23, 2021			
tax inspector		01	05 days	December 19, 2021	December 23, 2021			

Table 12: The sum of the various training processes to improve the level and update the information

Reference Basic Law: Executive Decree No. 10-299 of November 29, 2010, containing the basic law on employees belonging to the tax administration

- The sum of the various training processes to improve the level and update the informatio

Table number : 08

Ranking number	Training, level improve level and knowledge	Rank is concerned	Number of employees and assistants concerned	Number of open financial positions	Expected number of positions	Granted financial credits
01	Specialized training courses titled Employment					
02	Training during the apprenticeship.					
03	Supplementary training courses within the framework of promotion to a higher rank	tax inspector	01	01		
04	Initial training course for appointment to a higher position	The above-mentioned executive decrees did not provide for the initial training course for appointment to a higher position				
05	Exceptional training course within the framework of integration into a new rank	The above-mentioned executive decrees did not provide for the exceptional training course within the framework of integration into a new rank				
06	Training courses abroad					
07	improve level and knowledge	central tax inspector	10			
		Chief tax inspector	02			
		tax inspector	01			
	Total		14	01		Within the limits of the specialized financial appropriations for training entitled 2021

1.3.2.1 Case study analysis

The sectoral annual training plan for the year 2021 includes organizing a complementary course before promotion to the rank of tax inspector from the rank of inspection agent, in implementation of Executive Decree No. 10-299 of November 29, 2010, in accordance with Article 42:

- Are recruited or promoted as tax controller:

1) on title, candidates having successfully completed a two (2) year training in a specialized training institution. Access to training is by means of a competition based on tests among candidates holding the baccalaureate in secondary education. The content and organization of training are set by joint order of the minister responsible for finance and the authority responsible for the public service.

2) by means of professional examination, within the limit of 30% of the posts to be filled, inspection agents who prove five (5) years of seniority in this capacity.

3) by choice, after registration on an aptitude list, within the limit of 10% of the posts to be filled, inspection agents who prove ten (10) years of seniority in this capacity.

Candidates selected accordance with cases 2) and 3) above are obliged, before being promoted, to successfully complete a training, the duration, content and organizational arrangements determined by joint decision of the Minister of Finance and the authority in charge of the public service.

It also includes a course of improve level and knowledge for the benefit of the various agents, with the aim of improving their individual performance, which will contribute to raising the level of collective performance of the tax administration, in accordance with Article 13:

in application of the provisions of articles 104 and 105 of Ordinance No. 06-03 of 19 Jumada Al Thania 1427 corresponding to July 15, 2006, referred to above, the employees subject to the provisions of this special Basic Law benefit from training courses, improve level and knowledge provided by the organization employer, with a view to constantly improving their qualifications and skills.

the following ranks:

-Central tax inspector

- Principal Inspector
- tax inspector

2. Data Analysis and Interpretation

2.1 Introduction

This chapter shows results and interpretation of the collected data. It consists of two sections. The first section treats the characteristics of respondents in terms of gender, age, educational qualification, work experience of the respondents. The second section discusses the main part of the study, the analysis and interpretation of data those were collected through questionnaire about the practice of training and development at the organization.

Results are presented in respect of the effect of training and development on employees' performance, in the form of efficiency and effectiveness, commitment, confidence and work satisfaction at the DGE. the statistical tool used for the analysis and presentation of data in this study was the Statistical Package for the Social Sciences (SPSS). Descriptive and inferential analysis of the study was presented respectively. The data for this study was collected using a questionnaire. The total of 30 questionnaires and the response rate was very good to make conclusions on the effect of training and development on employees' performance. Accordingly, the analysis of this study is based on the number of questionnaires collected.

2.2 Descriptive Statistics

Descriptive statistics are calculated in terms of frequencies and percentages and mean and standard deviation for all variables and all respondents' answers. Computed means signifies levels of agreeableness and disagreeableness of the respondents.

2.2.1 Demographic characteristics of the respondents

The first section of the questionnaire consists of four items about demographic characteristics of the respondents such as: gender group of respondents, age group of respondents, academic qualification of respondents, work experience of the respondents to help the categorize employees because the DGE has different group of employees. The following table summarized the data Pointed out certain of the respondents.

Table 13: Gender of the respondent

No	Gender	Frequency	Percent %
1	Female	22	73,3%
	Male	8	26,7%
	Total	30	100%

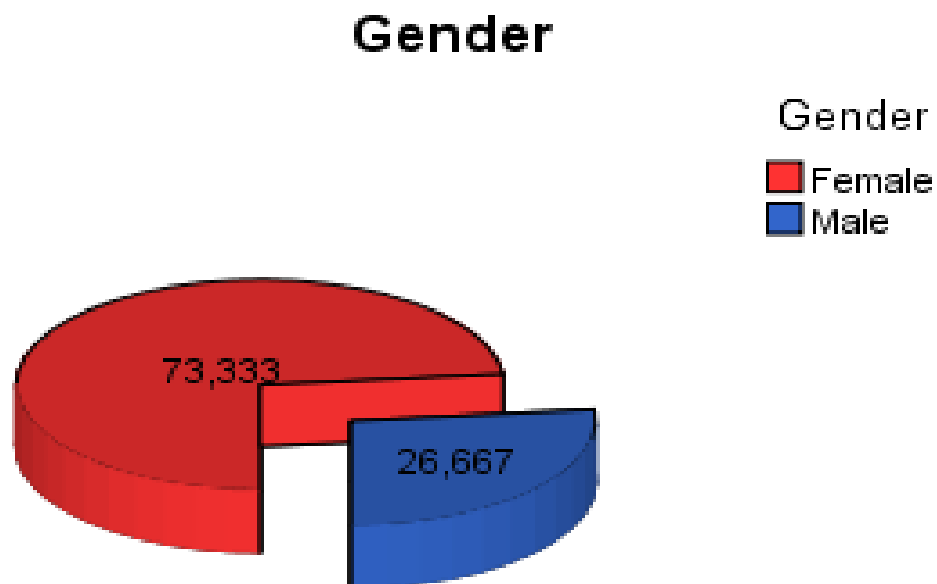


Figure 7: Gender of the respondents

The researcher needed to know the general gender distribution of the respondents to categorize the employees. Results from (Table 13) and (figure 7) indicate 22(73.3%) of the respondent's female and the remaining 8(26.7%) were males. The data shows that the representation of male respondents was found to be less when compared to female respondents.

Table 14: Age of the respondents

No	Age	Frequency	Percent %
2	18 - 25		
	26 - 35	7	23.3%
	36 - 45	14	46,7%
	46 - 55	9	30%
	Above 55		
	Total	30	100%

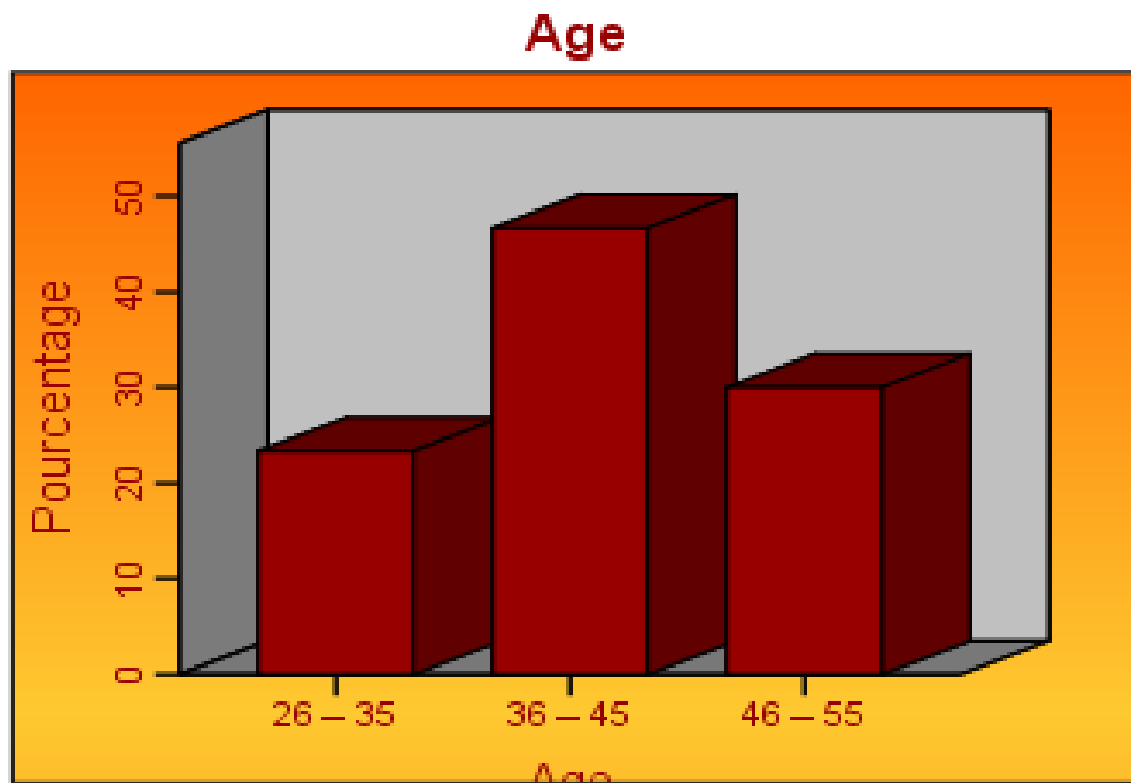


Figure 8: Age of the respondents

From the above (table 14) and (figure 8) age group of respondents as it is shown, respondents age composition in the range of 26-35 years are 7 (23.3%), respondents in the range of 36-45 years are 14(46.7%), and in the range of 46-55 years are 9 (30%) of the total respondents. This indicates that the majority of the groups are within the age range of

26-35 years and 36-45 years are 70% of the age groups. So, the Majority of the respondents are still young, fresh and can pursue training and development activities so as to improve their performance of work and can make reasonable positive changes.

Tabel 15: Academic qualification of the respondents

No	Academic qualification	Frequency	Percent %
3	Primary level		
	Intermediate level		
	Secondary level	3	10%
	Bachelor's degree	9	30%
	Master's Degree and above	18	60%
	Total	30	100%

Academic qualification

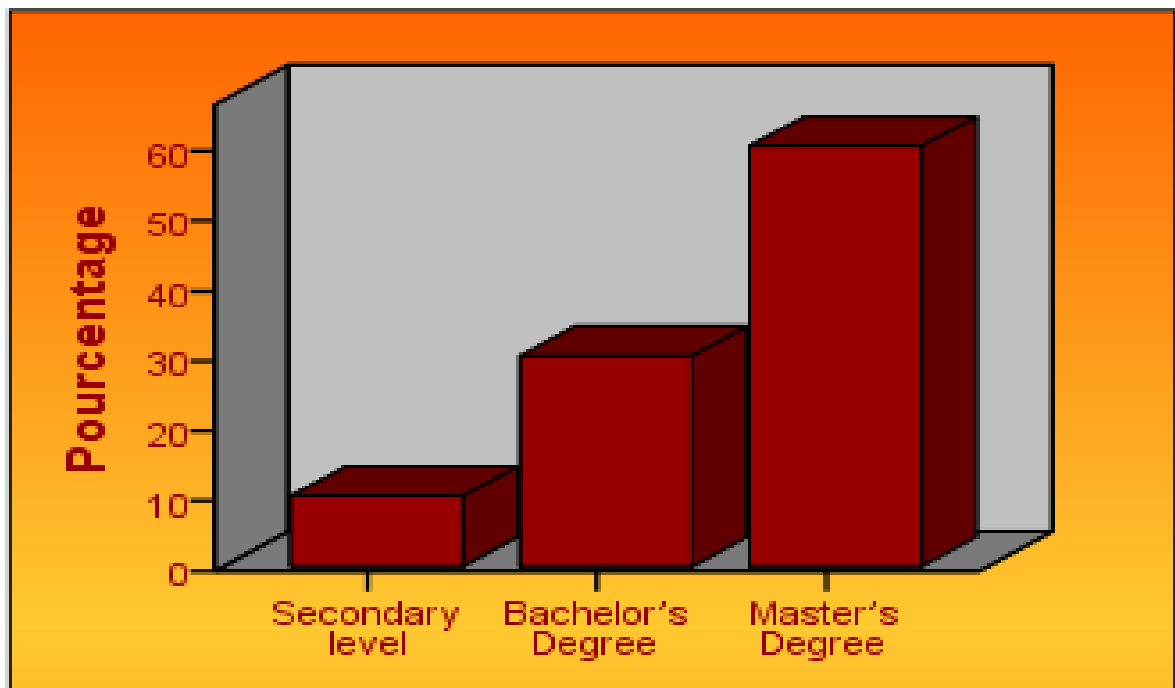


Figure 9: Academic qualification of the respondents

In (table 15) and (figure 9) it can be seen that the educational level of respondents from secondary level complete to masters' degree and above. 18(60%) of the respondents had master's degree and above, 9(30%) of the respondents are bachelor's degree, 3(10%) of the respondents had Secondary level. This showed that most of the organization employees were qualified professionals with technical knowledge and skills. This is likely to increase the efficiency of the organization and speed up the service delivery at the organization. The organization also does not neglect the operational employees who need sometimes not to have the high qualifications but equally have the contribution towards the administrative and technical work of the organization.

Table 16: Work experience of the respondents

No	Work experience	Frequency	Percent %
4	1 – 5 years	4	13,3%
	6 – 10 years	4	13,3%
	11 – 15 years	6	20%
	Above 16 years	16	53,3%
	Total	30	100%

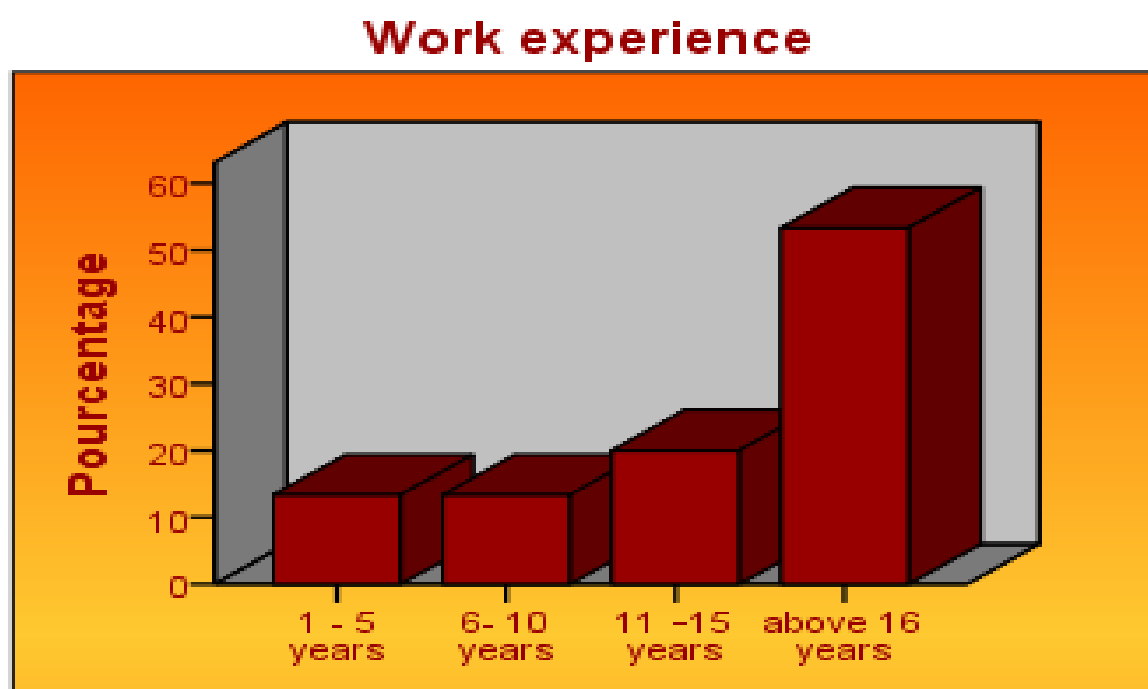


Figure 10: Work experience of the respondents

In (table 16) and (figure 10) it can be seen that respondents served for 1-5 years 4(13.3%), 6-10 years representing 4(13.3%), 11-15 years 6(20%), and above 16 years 16(53.3%) of the respondents. Therefore, the majority of respondents who have served for 11-15 years 6(20%) and above 16 years are 16(53.3%) respectively. Hence, the majority of the work experience in the sample areas above 11 years in the organization 22(73.3%) of the respondents. This means that most of the respondents from the sample have a lot of experience and can answer the questionnaire realistically, and this also enhances the reliability of the information

1.2 Data analysis of the ‘assessment of the relationship between training and employees’ performance

In section two, questionnaire research related questions were covered such as:

- about training need assessment with 6 questions, training contents and delivery approach on employee performance. with 4 questions, evaluation of training program with 3 questions and effect of training on employee’s performance with 7 questions. Accordingly, the respondents were guided the following Likert scale approach listed from the table below: - Strongly Disagree (SDA)=1, Disagree (DA)=2, Neutral(N)=3, Agree(A) = 4 and Strongly Agree (SA)

2.2.2. Assessment of training and development need assessment

Table 17: Assessment of training and development need assessment

No	Item	N= 30	Frequency	Percent %	Mean	SD
1	Training need assessments are conducted properly	SDA	3	10.0%	4.0	1.30
		DA	8	26.7%		
		N	3	10.0%		
		A	11	36.7%		
		SA	5	16.7%		
2	The organization assesses the trainee's knowledge before Selecting the training program	SDA	1	3.3%	2.0	1.15
		DA	16	53.3%		
		N	3	10.0%		
		A	7	23.3%		
		SA	3	10.0%		
3	Employees attend the trainings that fit departments' needs with the alignment of the organization objective	SDA	4	13.3%	2.0	1.27
		DA	12	40.0%		
		N	3	10.0%		
		A	8	26.7%		
		SA	3	10.0%		
4	Training programs are designed based on need assessments	SDA	7	23.3%	2.0	1.42
		DA	10	33.3%		
		N	2	6.7%		
		A	7	23.3%		
		SA	4	13.3%		
5	the objectives of the training are coherent with employees training needs	SDA	5	16.7%	2.0	1.27
		DA	12	40.0%		
		N	4	13.3%		
		A	6	20.0%		
		SA	3	10.0%		
6	Training programs are designed at level of abilities and educational background of employees	SDA	6	20.0%	2.0	1.22
		DA	11	36.7%		
		N	5	16.7%		
		A	6	20.0%		

		SA	2	6.7%		
	Overall TNA score				2.3	1.27

From the above (table 17) number 1 for the statement ‘training need assessments are conducted properly’ the respondents reacted differently 3(10%) of the respondents chose strongly disagree, 8(26.7%) of the respondents chose disagree, 3(10%) of the respondents chose neutral, 11(36.7%) of the respondents answered agree and 5(16.7%) of the respondents believed strongly agree. The majority 16(53.4%) of the respondents believe that training need assessments are conducted properly to identified employees’ training need. It also shows that training needs assessment affects employee performance at DGE

In (table 17) number 2 for the statement ‘The organization assesses the trainee’s knowledge before Selecting the training program’, 1(3.3%) of respondents confirmed strongly disagree, 16(53.3%) respondents asserted disagree, 3(10%) of the respondents said neutral, 7(23.3%) of the respondents chose agree and lastly 3(10%) of the respondents said strongly agree. Therefore, from the above responses the researcher believed that the majority of the respondents that is 17(56.6%) of the respondents had the position to chose disagree. of the respondents had the position to chose disagree. Regarding to this, the experts of the human resource department only assess the need for training from each department but have not identified their skill gap of the employees in each department. Additionally, the training center does not conduct any need assessment mechanism the trainees were trained based on the agreement with their organization.

In (table 17) number 3, for the statement ‘employees attend the trainings that fit the departments' needs with the alignment of the organization objective, 4(13.3%) of the respondents answered strongly disagree, 12(40%) of the respondents chose disagree, 3(10%) of the respondents chose neutral, 8(26.7%) of the respondents answered agree. and 3(10%) of the respondents chose strongly agree. Therefore, the response rate shows that the majority of the respondents 16(53.3%) of the respondents believe that the employees attended the trainings did not fit with the need of the departments and did not have the alignment of the organization objectives. This is due to a lack of courses offered to them and a mismatch with their abilities and ambitions to achieve organizational goals.

In (table 17) number 4 for the statement, ‘training programs are designed based on need

assessments,' the response of the respondents indicates that, 7(23.3%) of the respondents chose strongly disagree, 10(33.3%) of the respondents answered disagree, 2(6.7%) of the respondents asserted neutral, 7(32.3%) of the respondents answered agree, and 4(13.3%) of the respondents strongly said agree. As the respondent's response rate majority of 17(56.6%) of the respondents chose disagree. Also, Training is about creating awareness about general issues and trainings may not be based on needs assessments.

In (table 5) number 5 for the statement 'the objectives of trainings were coherent with the employees' trainings need', 5(16.7%) of the respondents chose strongly disagree, 12(40%) the respondents answered disagree, 4(13.3%) of the respondents chose neutral, 6(20%) of the respondents believed agree and 3(10%) of the respondents chose strongly agree. According to the response rate that shows 17(56.7%) of the respondents disagree about the objective of trainings coherent with the employees training needs. This means that the training goals set by the organization do not match the needs of the employees.

In (table 17) number 6 for the statement 'Training programs are designed at the level of abilities and educational background of employees', 6(20%) of the respondents chose strongly disagree, 11(36.7%) of the respondents chose disagree, 5(16.7%) of the respondents chose neutral, 6(20%) of the respondents chose agree, and 2(6.7%) of the respondents answered strongly agree. According to the response rate that shows from the response the majority 17 (56.7%) of the respondents chose disagree. This means that the design of training programs was not dependent on the ability and educational level of the employees.

Additionally, in (table 17) illustrated that the overall training need assessment practice', the mean and standard deviation of 2.3 and 1.27 respectively. When we look in each item, the highest score of 'need assessment is conducted properly' with Mean= 4.0 and SD. =1.30, and Training programs are designed based on need assessments with Mean= 2.0 and SD. =1.42, followed by the employees attend the trainings that fit the departments need with the alignment of organizations objective 'with the mean=2.0 and SD= 1.27' 'The objectives of trainings were coherent with the employees trainings need' with the same mean=2.0 and SD= 1.27 and 'Training programs are designed at the level of abilities and educational background of employees' with mean= 2.0 and SD = 1.22 respectively, finally 'the organization assesses the trainee's knowledge before selecting training program' with the mean = 2.0 and SD =1.15 respectively.

Based on the result it is indicated training need assessments are not fully implemented in the DGE because the mean of the overall training need assessment is 2.3 and SD=1.27. Most of the training provided by the organization was not in line with the need of the departments with the objective of the organization and the training and development design was not fully implemented.

The total mean score of the above table (table 5) is mean= 2.3 and SD. =1.27, this shows that the mean score is below average, indicating that most of the respondents were in the position of disagree

2.2.3 Training contents and delivery approach

Table 18: Training contents and delivery approach

No	Item	N= 30	Frequency	Percent %	Mean	SD
7	Training delivery style aligns with organization objectives	SDA	4	13.3%	4.0	1.32
		DA	5	16.7%		
		N	3	10.0%		
		A	13	43.3%		
		SA	5	16.7%		
8	Training contents give opportunity for career development	SDA	4	13.3%	4.0	1.42
		DA	6	20.0%		
		N	4	13.3%		
		A	8	26.7%		
		SA	8	26.7%		
9	The organisation budgets enough for training and development	SDA	6	20.0%	3.0	1.18
		DA	6	20.0%		
		N	11	36.7%		
		A	5	16.7%		
		SA	2	6.7%		
10	The organization has available resources for training and development	SDA	3	10.0%	3.0	0.96
		DA	11	36.7%		
		N	11	36.7%		
		A	4	13.3%		
		SA	1	3.3%		
	Training contents and delivery approach score				3.5	1.22

In (Table 18) number 7 for the statement ‘Training delivery style aligns with organization objectives’ 4(13.3%) of the respondents said strongly disagree, 5(16.7%) of the respondents chose disagree, 3(10%) of the respondents chose neutral, 13(43.3%) of the respondents confirmed agree and 5 (16.7%) of the respondents confirmed strongly agree, therefore according to the response rate of the respondents 18(60%) of the respondents from the sample confirmed agree about the alignments of training delivery style with the organization objective. Therefore, the training delivery style aims to convey important information to trainees in a different way and methods can be selected to deliver different training results.

In (Table 18) number 8 for the statement ‘Training contents give opportunity for career development’ 4(13.3%) of the respondents chose strongly disagree, 6(20%) of the respondents chose disagree, 4(13.3%) of the respondents chose neutral, 8(26.7%) of the respondents chose agree and 8(26.7%) of the respondents said strongly agree. Therefore, according to the response rate 16(53.4%) of the respondents from the sample chose agree about the opportunity for career development after receiving trainings.

In (Table 18) number 9 for the statement ‘The organisation budgets enough for training and development’ 6(20%) of the respondents chose strongly disagree, 6 (20%) of the respondents chose disagree, 11(36.7%) of the respondents said neutral, 5(16.7%) of the respondents confirmed agree and 2(6.7%) of the respondents confirmed strongly agree. According to the response rate 12(40%) of the respondents confirmed agree, 11(36.7%) of the respondents chose neutral. This means that the organization has not used the adequate budget for training and development purposes.

In (Table 18) number 10 for the statement ‘The organization has available resources for training and development’ 3(10%) of the respondents chose strongly disagree, 11(36.7%) of the respondents chose disagree, 11(36.7%) of the respondents chose neutral, 4(13.3%) of the respondents agree, and 1(3.3%) of the respondents strongly agree. As shown the respondents response rate, 14(46.7%) of the respondents chose disagree and 11(36.7%) of the respondents chose neutral. Therefore, most respondents confirmed that employee training lacks resources such as materials, human resources, and time for the employees training.

Additionally, in (Table 18) illustrated that Training contents and delivery approach score, the mean and standard deviation of 3.5 and 1.22 respectively. When we look in each item, the highest score of ‘Training contents give opportunity for career development’ with mean= 4.0 and SD = 1.42, followed by ‘training delivery style aligns with organization objectives’ with Mean= 4.0 and SD. =1.32 respectively, and the organisation budgets enough for training and development’ Mean= 3.0 and SD, finally ‘The organization has available resources for training and development’ with the mean=3.0 and SD= 0.96. Therefore, the organization has clear rules and regulations regarding career development opportunities for employees after training, but the organization did not provide materials during training, and this leads to the training not being effective.

2.2.4 Evaluation of training program effectiveness

Table 19: Evaluation of training program

No	Item	N= 30	Frequency	Percent %	Mean	SD
11	Training given enables employees to become knowledgeable, skillful and creative in their roles	SDA	3	10.0%	2.0	1.20
		DA	13	43.3%		
		N	2	6.7%		
		A	10	33.3%		
		SA	2	6.7%		
12	Employees are satisfied with the overall aspect of the training programs at the organization	SDA	3	10.0%	2.5	1.28
		DA	12	40.0%		
		N	3	10.0%		
		A	8	26.7%		
		SA	4	13.3%		
13	The effectiveness of training programs is properly evaluated in terms of improvements in employees’ performance	SDA	1	3.3%	2.0	1.16
		DA	15	50.0%		
		N	3	10.0%		
		A	8	26.7%		
		SA	3	10.0%		
	Evaluation of Training and development score				2.16	1.21

In (table 19) number 11 for the statement ‘Training given enables employees to become knowledgeable, skillful and creative in their roles’, 3(10%) respondents chose strongly disagree, 13(43.3%) of the respondents confirmed disagree, 2(6.7%) of the respondents chose neutral, 10(33.3%) of the respondents chose agree and 2(6.7%) of the respondents chose strongly agree. According to the response rate the majority 16(53.3%) of the respondents confirmed disagree. In this case one can conclude that the training available to the employees does not provide the appropriate skills, knowledge, attitude and creativity in their roles

In relation to (table 19) number 12 for the statement, ‘Employees are satisfied with the overall aspect of the training programs at the organization,’ 3(10%) of the respondents asserted strongly disagree, where as 12(40%) of the respondents confirmed disagree, 3(10%) of the respondents said neutral, 8(26.7%) of the respondents chose agree and 4(13.3%) of the respondents chose strongly agree. The response rate shown that, 15 (50%) of the respondents chose in the position of disagree. Hence, the respondents revealed that most respondents are not satisfied with all aspects of the training programs in the organization.

In (table 19) number 13 for the statement ‘The effectiveness of training programs is properly evaluated in terms of improvements in employees’ performance’, 1(3.3%) respondent chose strongly disagree, 15(50%) of the respondents chose disagree, 3(10%) of the respondents chose neutral, 8(26.7%) of the respondents confirmed agree and 3(10%) of the respondents confirmed strongly agree. The data shown that majority, 15(53.3%) of the respondents chose in the position of disagree, With the idea that the effectiveness of training programs is properly evaluated in terms of employee performance improvement because the effectiveness of training is not properly evaluated.

Additionally, in (table 19) illustrated that ‘Evaluation of Training and development score’, the mean and standard deviation of 2.16 and 1.21 respectively. When we look in each item, the highest score of ‘Employees are satisfied with the overall aspect of the training programs at the organization Mean= 2.5 and SD. =1.20, followed by ‘Training given enables employees to become knowledgeable, skillful and creative in their roles with the (mean=2.0 and SD= 1.20). Finally, ‘The effectiveness of training program is properly evaluated in terms of improvements in employees’ performance with mean= 2.0 and SD = 1.6 respectively. Hence, the respondents indicated that the majority of respondents were dissatisfied with all aspects of the training programs in the organization. Hence the

effectiveness of training programs is not properly evaluated. And the overall average of the training evaluation is less than the average, and this indicates that the majority of the respondents are in disagreement.

2.2.5 Employees performance

Table 20 : Employees' performance

No	Item	N= 30	Frequency	Percent %	Mean	SD
14	Trainings organized by the (DGE) are improving employees' performance	SDA	4	13.3%	4.0	1.30
		DA	3	10.0%		
		N	6	20.0%		
		A	11	36.7%		
		SA	6	20.0%		
15	training is important in improving employee's performance to deliver quality of service	SDA	2	6.7%	4.0	1.25
		DA	5	16.7%		
		N	3	10.0%		
		A	12	40.0%		
		SA	8	26.7%		
16	Employees become more committed towards their jobs after receiving training	SDA	0	0.0%	4.0	1.07
		DA	6	20.0%		
		N	6	20.0%		
		A	11	36.7%		
		SA	7	23.3%		
17	Employees' job satisfaction is increased through trainings	SDA	4	13.3%	4.0	1.30
		DA	4	13.3%		
		N	3	10.0%		
		A	14	46.7%		
		SA	5	16.7%		
18	Training helps to in enhancing the employees' efficiency and effectiveness	SDA	3	10.0%	4.0	1.28
		DA	4	13.3%		
		N	2	6.7%		
		A	14	46.7%		
		SA	7	23.3%		

19	Training increases employee confidence when performing a work-related task	SDA	3	10.0%	4.0	1.33
		DA	6	20.0%		
		N	0	00.0%		
		A	14	46.7%		
		SA	7	23.3%		
20	Employees need a new training course	SDA	10	33.3%	4.0	1.40
		DA	6	20.0%		
		N	3	10.0%		
		A	10	33.3%		
		SA	1	3.3%		
	Overall Employees' performance score				4.0	1.27

In the (table 20) number 14 for the statement ‘trainings organized by the DGE are improving employees' performance,’ 4(13.3%) respondents said strongly disagree, 3(10%) of the respondents chose disagree, 6(10%) of the respondents confirmed neutral, 11(36.7%) of the respondents chose agree and 6(20%) of the respondents chose strongly agree. According to the respondent's response rate 17(56.7%) of the respondents chose agree and 6(20%) of the respondents confirmed neutral. Hence, the training courses organized by the DGE to improve the performance of employees

In (table 20) number 15 for the statement ‘training is important in improving employee's performance to deliver quality of service’ 2(6.7%) of the respondents confirmed strongly disagree, 5 (16.7%) of the respondents chose disagree, 3(10%) of the respondents chose neutral, 12(40%), of the respondents chose agreed ,8 (26.7%) of the respondents chose strongly agree. This shows that the Majority, 20(66.7%) of the respondents chose agree. thus, most of the respondents believe that training has positive effect on on the performance of employees to give quality service.

In (table 20) number 16 for the statement ‘Employees become more committed towards their jobs after receiving training’ 6(20%) of the respondents chose disagree, 6(20%) of the respondents chose neutral, 11(36.7%) of the respondents confirmed agree and 7(23.3%) of the respondents confirmed strongly agree. Therefore, according to the response rate 18(60%) of the respondents chose agree. This shows that most of the employees have committed to their jobs after receiving training.

In (table 20) number 17 ‘Employees’ job satisfaction is increased through trainings’, 4(13.3%) of the respondents chose strongly disagree, 4(13.3%) of the respondents chose disagree, 3(10%) of the respondents confirmed neutral, 14(46.7%) of the respondents answered agree and 5(16.7%) of the respondents answered strongly agree. As indicated in the response rate the majority 19(63.4%) of the respondents agree. Therefore, this indicates that the majority of the respondents believe that training increases job satisfaction.

In (table 20) number 18 for the statement, ‘Training helps to in enhancing the employees’ efficiency and effectiveness’ 3(10%) of the respondents chose strongly disagree, 4(13.3%) of the respondents chose disagree, 2(6.7%) of the respondents chose neutral, 14(46.7%) of the respondents chose agree and 7(23.3%) of the respondents chose strongly agree. According to the response rate the majority 21(70%) of the respondents from the sample confirmed agree about that employee job performance creates efficiency and employee effectiveness.

In (table 20) number 19 for the statement ‘Training increases employee confidence when performing a work-related task’, 3(10%) of the respondents chose strongly disagree, 6(20%) of the respondents chose disagree, 14(46.7%) of the respondents preferred agree and 7(23.3%) of the respondents preferred strongly agree. As the response rate shown the majority 21(70%) of the respondents preferred agree. Thus, this indicates that respondents believe that training increases employee confidence when performing work-related tasks

In (table 20) number 20 for the statement ‘Employees need a new training cours’ ,8(26.7%) of the respondents chose strongly disagree ,2(6.7%) of the respondents chose disagree, 3(10%) of the respondents chose neutral ,15(50.0%) of the respondents agree, and 2(6.7%) of the respondents strongly agree. As shown the respondents response rate, 17(56.7%) of the respondents chose agree. Therefore, the majority of the respondents confirmed that there there is need for new training course

Additionally, in (table 20) illustrated that ‘Overall Employees’ performance score’, the mean and standard deviation of 4.0 and 1.27 respectively. When we look in each item, Training increases employee confidence when performing a work-related task Mean= 4.0 and SD. =1.33 and Trainings organized by the (DGE) are improving employees’ performance with the =3.81 and SD=1.06 followed by ‘Employees’ job satisfaction is increased through trainings with the same mean (mean=4.0 and SD. =1.33),

‘,Training helps to in enhancing the employees’efficiency and effectiveness with mean=4.0 and SD. =1.28‘training is important in improving employee’s performance to give quality of service‘with the mean =4.0 and SD. =1.25, similarly, ‘Employees become more committed towards their jobs after receiving training’with the mean =4.0 and SD. =1.07 and , Finally ‘ Employees need a new training course’with the mean =4.0 and SD=1.40. The overall mean average of the employee’s performance shows that Mean=4.0 and 1.27, that indicates the majority of the respondents were in the position of agree.

2.3 Results of Inferential Statistics

2.3.1 Correlation analysis

The study aimed to determine the relationship of employees training and employees’ performance at the DGE. Pearson correlation was used to correlate the independent variables and dependent variable. A correlation coefficient expresses quantitatively the magnitude and direction of the linear relationship between variables, Pearson correlation coefficient shows magnitude and direction of (either positive or negative) and the strength of the relationship (-1 to +1). In this section a correlation analysis was done to determine whether there is a relationship between the variables conceptualized in the framework. The results will allow researchers to use regression to determine the dependent variable. The researcher uses one of the most common types of correlation coefficients which is Pearson correlation coefficient methods because of the statistical accuracy that usually results from these methods. The strength of correlation would interpret through suggestion by Evans (1996) as shown in the following pattern.

0.00 - 0.19 very weak

0.2 - 0.39 weak

0.4 - 0.59 Moderate

0.6 - 0.79 strong

0.8 - 1.0 very strong

2.3.2 The relationship between Training and development, and Employees performance

Table 21: the correlation analysis of overall training and development and over all Employees' performance

Correlations			
		Overall Training and Development	Overall Employee Performance
Overall Training and Development	Pearson Correlation	1	,710**
	Sig. (2-tailed)		,000
	N	30	30
Overall Employee Performance	Pearson Correlation	,710**	1
	Sig. (2-tailed)	,000	
	N	30	30
**. Correlation is significant at the 0.01 level (2-tailed).			

Overall training and developments were positively and highly correlated with overall employee performance ($r = 0.710$, $p < 0.001$). Therefore, the result show that the relationship of training and development and employees' performance is significant and strong because p value is < 0.001 . This finding is in line with the study result of (Athar & Shah 2015) and (Hameed & Waheed 2011), who found a significant and strong association between training and development with employees' performance. In addition to this, the result is supported by literatures discussed in the literature review section.

2.3.3 Regression analysis

Regression is a measure of association between two quantitative variables. The following table below shows the regression analysis of the effect of training and development on employees' performance.

The beta value is a measure of how strongly predictor variable affects the criterion variable. Therefore, as shown in Table 10 below, the beta value of this study is 0.743 which indicates that a change of one standard deviation in the predictor variable that is training resulted in a change of 74.3% standard deviations in the criterion variable that employees' performance. Thus, there is a higher effect of training on employee performance. Since the higher the beta value the greater the impact of the predictor variable on the criterion variable.

Table 22: Analysis model summary of R and R²

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,743 ^a	,552	,500	,77348
a. Predictors: (Constant), training needs assessment, training contents and delivery, training evaluation				
b. Overall Employee Performance				

From the above model summary (table 22) it can be seen that R is 0,743 and R square is 0.552. this latter indicates about 50 % of the variance is employee's performance (dependent variable) can be explained by over all training and development (three independent variables), the remaining 50 % of the variance is explained by other variables that are not included in the study. Therefore, further research should be conducted to assess the effect of training and development on employee's performance using other factors other than those in this study

Table 23: (ANOVA) Taining and Development to as predictor to EP

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	19,136	3	6,379	10,662	,000 ^b
	Residual	15,555	26	,598		
	Total	34,691	29			
a. Dependent Variable: Overall Employee Performance						
b. Predictors: (Constant), training needs assessment, training contents and delivery, training evaluation						

The F-test results and P-values in the ANOVA (table 23), test whether the overall regression model is good predictor, and the probability of this result is occurred by chance or not. In this regard, The F- test result is 10.662 with a significance of less than 0.05, this means, the probability of those results occurs by chance is < 0.001 . thus, the model is statistically significant in training needs assessment, training contents, training delivery and training evaluation, which means independent variable (Training and Development) significantly predict the dependent variable (Employees performance) and it can be concluded as the overall regression model is significant, $F(1,15) = 10.662$, $P < 0.05$, $R^2 = 55.2\%$ (that is the regression model is a good to fit the data). Furthermore, the lower the standard error of the estimate and the higher F–value evidenced that the interdependence of the variables, that is training and developments and employees performances strong and significant. Therefore, influence, it may be concluded as T and D is influence over EP is significant, where $P < 0.001$. This implies that, the DGE affect employee’s performance significantly. This result is also in line with the study finding of (Kraja, 2015) and (Maryam, et al. 2014) who found that employees’ performance is predicted by training and development, rendered by organizations.

Table 24: (Coefficient) training and development EP

Coefficients ^a						
Model		Unstandardized Coefficients		Coefficients standardisés	T-value	P-value/ Sig.
		B	Std. Error	Beta		
1	(Constant)	1,159	,485		2,387	,025
	TRAINING NEED ASSESSMENT	,419	,197	,416	2,128	,043
	TRAINING COTENT AND DELIVERY	-,157	,269	-,135	-,584	,564
	TRAINING EVALUATION	,513	,198	,526	2,590	,016
a. Variable dépendante : EMPLOYEES PERFORMANCE						

The coefficient of determination explains to what extent the change in the dependent variable can be explained by the change in the independent variable, or the percentage of variation in the dependent variable (Performance of employees at the DGE) can be explained by all three independent variables (training needs assessment, training contents and delivery, training evaluation).

The researchers performed multiple regression analysis to determine the relationship between EP and the three variables. As per the SPSS generated in (table 12), the equation

($EP = \beta_0 + \beta_1 X_1 + \beta_3 X_3 + \epsilon$) becomes:

$$EP = 1.159 + 0.419X_1 + 0.513 X_3$$

Where EP is the dependent variable (performance of employees at DGE), X1 is training needs assessment and X3 is training evaluation.

One unit increases training needs assessment practice, and we expect a 0.419 unit increase in employee performance.

One unit increases training evaluation practice, and we expect a 0.513 unit increase in employee performance.

3. Discussion of the Findings

Indeed, the discussion of the study findings is about the main objective of the study: the effect of training and development on employees' performance at the DGE. The following particular findings were observed.

3.1 General Characteristics of the Respondents

A total of 30 questionnaires were distributed and all of them were filled and collected by the researcher. Amongst the 30 respondents 22 (73.3%) of the respondent were female, this means that the majority of employees at DGE are female. Age of the respondents varies, but almost all of the groups are within the age range of 26-35 years and 36-45 years are 70% of the age groups. So, the Majority of the respondents are still young, fresh and can make reasonable positive changes. Most of the respondents 18(60%) of the respondents had master's degree and above. 16(53.3%) have been working at DGE for more than 16 years followed by respondents who have been working there for 11 – 15 years who were 6 (20%).

3.2 Training and Development on Employee Performance.

According to the regression equation established, taking all factors into account (training needs assessment, training contents and delivery approaches, and training evaluation) to be constant at zero, performance of employees at DGE ($b = 1.159$, $t = 2.387$, $p < 0.05$).

Therefore, the General hypothesis was verified and accepted which states that there is significant effect of training and development on employee performance. These findings collate with those of (Kraja, 2015) who evaluated the effects of training on employee performance and the results obtained indicated that training has a clear effect on the performance of employees. In addition to (Bangura, S.2017) who studied the effect of training on employee performance and found that training and development are important and can contribute to both organisation and employee performance. Finally, these study findings were consistent with what (Arucy, & Juma, 2018) found out that strategic training has a positive influence on the ability of the employee to perform specific tasks.

3.3 Training Needs Assessment on Employee Performance

From (Table 12) the results indicated there was a positive and significant effect between training needs assessment and employee performance at the DGE ($b = 0.419$, $t = 2.128$,

$p < 0.05$). Therefore, the hypothesis one (H1) which states that there is significant effect of training needs assessment on employee performance at DGE was accepted at $p < 0.05$. This implies that increase in training needs assessment will increase the level of employees' performance. Our study's findings were consistent with what (Otuko, Chege, & Douglas, 2013) found out that training needs assessment positively influences employees' performance.

3.4 Training Contents and Delivery Approach on Employee Performance.

in (Table 24) Results indicate that there is no positive and significant effect between training contents and employee performance at the DGE ($p > 0.05$). Therefore, the second hypothesis (H2) was rejected which states that there is significant effect of training contents and delivery approach on employee performance. ($b = -0.157$, $t\text{-value} = -0.584$, $p\text{-value} > 0.05$). The results are inconsistent with the findings of (Maryam, et al. 2014) Which proved that there is a positive relationship between delivery style and employee performance.

3.5 Training Evaluation and Employee Performance

From (Table 24) results indicates that that training evaluation and employee performance were positive and significant ($b = 0.513$, $t\text{-value} = 2.590$, $p < 0.05$). the third hypothesis (H3) was accepted which states that there is significant effect of Training Evaluation and Employee Performance.

This shows that evaluation of content of the training and the methods employed measure performance of knowledge, skills and attitudes against the standard could easily contributed to enhanced employee performance at work depending on the choice of evaluation criteria. The study findings were in agreement with (Otuko, Chege, & Douglas, 2013) training evaluation is positively influence employee's performance. The effectiveness of training is depending on evaluation of employees by looking at their understanding throughout the training programmes, and their ability to transfer the new skills and knowledge into their work tasks. So, employees who understand the purpose of training and able to transfer new skills and knowledge, then employees are committed and able to perform well in the organization.

CONCLUSION

The overall objective of the study is to determine the effect of training and development on employees' performance at the DGE. The study raised basic research problems and addressed the specific objectives. Consequently, based on descriptive and inferential statistical results and summary of major findings, the following conclusions were drawn.

The study used deductive methods, adopted quantitative approaches and used both primary and secondary data sources.

The results of this study found that the existing trainings does not fit the needs of the organization and do not fit the skills, knowledge and educational background of individuals. Thus, the TNA were not fully Implemented at the DGE.

It is also noted that training and development design are not fully implemented, which means that the practice of training and development is not at the level required. Hence, The DGE does not have adequate training opportunities for employees, based on the information gathered through questionnaires from employees.

The study concludes that the evaluation practice of employee training is poor. Hence, the revelation that the majority of respondents are dissatisfied dy the overall aspects of training programs within the organisation. Thus, the training program is not properly evaluated. The total mean average of the evaluation of training is below average. this shows that the majority of the respondents in the position of disagree.

Findings of this study and support from the number of reviewed research papers reveals that training and development has a positive relationship and strong positive effect on employees' performance, respondents across studied in the organization effective training and development are essential for the improvement of employees' performance.

Furthermore, effective training and development have significant effect on employees' performance. In general, training is very important in order to achieve excellence and competencies in skill, knowledge, ability, creativity attitude and potential to meet the organization competitive advantage.

The findings show that, training and developments was positively and highly correlated with over all employee performance and training and development have stronger relationship with employees' performance. The research affirmed the proposition that training and development has a positive effect on employees' performance.

RECOMMENDATIONS

Based on the research findings and conclusions, the following recommendations are made:

The study recommends keeping the training and development practice in the DGE under constant review with appropriate assessment of the organization's needs and identify the skill, knowledge, and educational background of the individuals, on the other hand, the organization creates appropriate training method for the employees based on the abilities and educational background of the employees.

The training and development provided should be designed based on the need of the individuals, with the alignments of the goal of the organization, this helps the organization to check how the employees deliver quality service.

On training delivery approaches, the study further recommends that the DGE should give more focus on the delivery approaches not only because the training activities are so expensive but also because the effects of training are so important to the organization and employees.

Organizations should allocate sufficient amount of budget to train the employees of the organization. Since investment on employees, both in developing and maintaining the appropriate skills, knowledge creativity and ability of the employees is essential to raising the performance of the organization.

It should be learnt that training and development programs needed being evaluated before, after and during planning, acting and accomplishing the training and development programs, this can contribute to alternative obstacles if there are or could be, and improve certainties effectively and efficiently.

The study recommends increasing the number of training courses for employees inside and outside the institution

The DGE shall provide a training policy that can guide and the way to be followed step by step in the implication of employees training for that policy make training to be clear and vital to the employees in such a way as to reduce grievances and complaints. This helps to measure results obtained from the training and development program in delivering, employees' reaction, learning, behavioral change and the result obtained via impact assessments.

Recommendations for Further Studies:

The study concluded that there is a significant relationship between employees training and development and employee's performance. However, there are still many other useful variables, it would be very beneficial for other researchers to conduct future research in this particular field by including additional variables like employees' involvement, employee's inspiration, working condition, to training and development to create more convincing results that may increase the incredible importance of training and development. So, after INCHALLAH as part of my doctoral research, I will be able to develop and research this subject more broadly.

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APPENDICES

APPENDICE A

**QUESTIONNAIRE FOR DIRECTION DES GRANDES ENTREPRISES
EMPLOYEES**

THE EFFECTS OF TRAINING AND DEVELOPMENT ON EMPLOYEES PERFOMANCE AT DGE

Dear Respondent,

I am pleased to inform you that am a graduate student at Kolea “l’Ecole nationale supérieure de management” pursuing a Master Degree in Human Resources Management (MHRM) as part of my academic curriculum I am conducting research to Assess the effects of training and development on employee’s performance. I hope to get relevant information from you as a stakeholder in matters that are important for this study.

My research project endeavors to generate knowledge to be utilized in understanding training and development of employees. The study specifically focuses on determine how training and development affect employee’s performance. As a representative of your organisation, your views are of importance in my study, and I would appreciate you responding to this questionnaire.

This questionnaire is mainly intended for educational purposes and would not be used for any other purpose. This research work is one of the requirements for the award of a master’s degree. We therefore assure you that your answers and comments would be treated confidentially.

Thank you for your time, co-operation and contribution to my study. I shall be pleased to send you a copy of the findings of the study if you desire so.

Yours faithfully

Made by:

Soumia Mellakhi

Email : soumiamellakhi4@gmail.com

Supervisor:

Ali BELAIDI

Year: 2021/2022

Part I

INSTRUCTION: Please tick $\sqrt{\quad}$ beside the responses that are applicable.

Personal information

1. Gender : 1.الجنس :

Female ☐ انثى Male ☐ ذكر

2. Age: 2.العمر :

18 – 25 ☐ 26 – 35 ☐ 36 – 45 ☐ 46 – 55 ☐ above 55 ☐

3. Academic qualification: 3.المستوى التعليمي :

Primary level ☐ مستوى ابتدائي intermediate level ☐ مستوى متوسط
Secondary level ☐ مستوى ثانوي Bachelor's Degree ☐ بكالوريوس
Master's Degree ☐ ماستر

4. Work Experience at the organization: 4.الاقدمية في العمل :

1 - 5 years ☐ 6- 10 years ☐ 11 –15years ☐ above 16 years ☐

Part II

Keys: Strongly Agree (SA=5), Agree (A=4), Neutral (N= 3), Disagree (DA=2), Strongly Disagree (SDA=1).

المفاتيح: أوافق بشدة (SA = 5) ، أوافق (A = 4) ، محايد (N = 3) ، لا أوافق (DA = 2) ، أعارض بشدة (SDA = 1).

Please insert a tick mark where you think is appropriate in the space provided in front of the statement.

N°	Descriptions	SDA=1	DA
1	Training Need assessment تقييم الاحتياجات التكوينية.		
1.1	Training need assessments are conducted properly. يتم إجراء تقييمات الاحتياجات التكوينية بشكل صحيح.		
1.2	The organization assesses the trainee's knowledge before Selecting the training program. تقيم المنظمة معرفة المتكوبين قبل اختيار البرنامج التكويني .		
1.3	Employees attend the trainings that fit departments' needs with the alignment of the organization objective. يحضر الموظفون التكوينات التي تناسب احتياجات الأقسام مع مواءمة هدف المنظمة.		
1.4	Training programs are designed based on need assessments تم تصميم برامج التكوين على أساس تقييم الاحتياجات.		
1.5	the objectives of the training are coherent with employees training needs. أهداف التكوين متسقة مع احتياجات تكوين الموظفين.		
1.6	Training programs are designed at level of abilities and educational background of employees.		

	تم تصميم برامج التكوين على مستوى القدرات والخلفية التعليمية للموظفين.		
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In your own opinion, how else does training needs assessment affect employee performance at (DGE)?

مؤسسات ؟

	Training contents and delivery approach العوامل المؤثرة على تقديم التكوين والتطوير		
2.1	Training delivery style aligns with organization objectives يتوافق أسلوب تقديم التكوين مع أهداف المؤسسة.		
2.2	Training contents give opportunity for career development محتويات التدريب تعطي فرصة للتطوير الوظيفي.		
2.3	The organisation budgets enough for training and development ميزانية المنظمة كافية للتدريب والتطوير.		
2.4	The organization has available resources for training and development. المنظمة لديها الموارد المتاحة للتكوين والتطوير.		

In your own opinion, how else do training contents and delivery approaches affect employee performance at (DGE)?

في مديرية كبريات المؤسسات ؟

	Evaluation of training program تقييم برنامج التكوين		
3.1	Training given enables employees to become knowledgeable, skillful and creative in their roles يتيح التكوين المقدم للموظفين أن يصبحوا على دراية ومهارة وابداع في أدوارهم.		
3.2	Employees are satisfied with the overall aspect of the training programs at the organization. يشعر الموظفون بالرضا عن الجانب العام لبرامج التكوين في المنظمة.		
3.3	The effectiveness of training programs is properly evaluated in terms of improvements in employees' performance. يتم تقييم فعالية برامج التكوين بشكل صحيح من حيث التحسينات في أداء الموظفين.		
In your own opinion, how else does training evaluation affect employee performance at (DGE)? مؤسسات ؟			
.....			
	Employees performance أداء الموظفين		
4.1	Trainings organized by the (DGE) are improving employees' performance تعمل الدورات التكوينية التي تنظمها مديرية كبريات المؤسسات على تحسين أداء الموظفين.		
4.2	training is important in improving employee's performance to give quality of service التكوين مهم في تحسين أداء الموظفين لتقديم جودة الخدمة.		

4.3	Employees become more committed towards their jobs after receiving training. يصبح الموظفون أكثر التزامًا تجاه وظائفهم بعد تلقي التكوين.		
4.4	Employees' job satisfaction is increased through trainings. يتم زيادة الرضا الوظيفي للموظفين من خلال التكوينات.		
4.5	Training helps to in enhancing the employees' efficiency and effectiveness. يساعد التدريب في تعزيز كفاءة وفعالية الموظفين.		
4.6	Training increases employee confidence when performing a work-related task. يزيد التكوين من ثقة الموظف عند أداء مهمة متعلقة بالعمل.		
4.7	Employees need a new training course يحتاج الموظفون إلى دورة تدريبية جديدة		
How else does training influence employee performance at (DGE)?			

APPENDICE B

رئاسة الجمهورية
الأمانة العامة للحكومة
المديرية العامة للوظيفة العمومية

الرقم 21 ك خ/م ع و ع/2009 الجزائر في 7 سبتمبر 2009

السيدات و السادة المسؤولين المكلفين بتسيير الموارد البشرية
على مستوى الوزارات

○ الموضوع: تحيين المخطط القطاعي السنوي و المتعدد السنوات
للتكوين و تحسين المستوى و تجديد المعلومات.

○ المرجع : التعليم رقم 1/ك خ/م ع و ع/ 98 المؤرخة في 6 جوان
1998 المتعلقة بالمخططات القطاعية السنوية و المتعددة السنوات للتكوين و
تحسين المستوى و تجديد المعلومات.

○ المرفقات : نموذج من المخطط القطاعي السنوي و المتعدد السنوات
للتكوين و تحسين المستوى و تجديد معلومات الموظفين و الأعوان
المتعاقدين.

○ كرس الأمر رقم 06-03 المؤرخ في 15 جويلية 2006 المتضمن
القانون الأساسي العام للوظيفة العمومية في المادة 111 منه، المخطط
السنوي أو المتعدد السنوات للتكوين و تحسين المستوى كأداة لتنمية
الموارد البشرية في المؤسسات و الإدارات العمومية.

○ بالفعل، وفي إطار المسار الشامل لعصرنة و تحسين أداءات الوظيفة
العمومية، يعتبر تكوين الموظفين عامل أساسي لتكييف المؤهلات و الكفاءات
مع تطور مهام الإدارة العمومية.

○ بهذا الصدد، حددت التعليم المؤرخة في 6 جوان 1998 الصادرة عن
المديرية العامة للوظيفة العمومية كفايات الإعداد و المصادقة على
المخططات السنوية أو المتعددة السنوات للتكوين و تحسين المستوى و تجديد
المعلومات.

في نفس السياق و بالنظر للأحكام الوجيهة للقانون الأساسي العام للوظيفة العمومية، يمكن لعمليات التكوين أن تأخذ أشكالاً متعددة في إطار توظيف و ترقية الموظفين.

بالفعل، يتعلق الأمر بوضع سياسة حقيقية لتكوين الموظفين و الأعوان المتعاقدين، تتماشى و متطلبات التسيير الحديث للموارد البشرية.

إن تكريس المخطط القطاعي السنوي أو المتعدد السنوات للتكوين و تحسين المستوى و تجديد المعلومات يهدف أساساً إلى تحقيق هذه الغاية.

- يجب أن يتضمن المخطط في محتواه، مختلف عمليات التكوين المسطرة من طرف الإدارة أو المؤسسة المعنية و المتمثلة في:

- التكوين المتخصص، باعتباره كل تكوين خاص منصوص عليه في القوانين الأساسية الخاصة بعنوان التوظيف.

- التكوين أثناء فترة التربص، باعتباره كل تكوين أولي محدد في القوانين الأساسية الخاصة الموجه لتحضير الموظفين الجدد لأداء مهامهم.

- التكوين التكميلي قبل الترقية إلى رتبة أعلى، باعتباره كل تكوين تكميلي محدد بموجب القوانين الأساسية الخاصة قصد الترقية إلى رتبة أعلى في إطار الانتقال من فوج إلى فوج آخر.

- التكوين الأولي المنصوص عليه في القوانين الأساسية الخاصة قصد التعيين في منصب عالي.

- التكوين الإستثنائي قصد الإدماج في رتبة جديدة عند الإقتضاء في إطار الانتقال من الأحكام القديمة إلى الأحكام الجديدة للقوانين الأساسية الخاصة.

- التكوين بالخارج، باعتباره كل تكوين يندرج في إطار أحكام المادة 4 من المرسوم الرئاسي رقم 309-03 المؤرخ في 11 سبتمبر 2003 المتضمن تنظيم التكوين و تحسين المستوى في الخارج. في الخارج و تسييرهما.

يجب أن تدرج دورات تحسين المستوى و تجديد المعلومات أيضا ضمن العمليات المبرمجة.

بالنظر إلى كل هذه الاعتبارات، يهدف هذا المنشور إلى تكييف نموذج المخطط السنوي أو المتعدد السنوات للتكوين و تحسين المستوى و تجديد المعلومات كما هو محدد في التعليم المؤرخة في 6 جوان 1998 المذكورة أعلاه، مع الإطار الجديد للتكوين المكرس بموجب القانون الأساسي العام للوظيفة العمومية و القوانين الأساسية الخاصة المسيرة لمختلف أسلاك الموظفين.

ينبغي إعداد المخطط القطاعي السنوي أو المتعدد السنوات للتكوين و تحسين المستوى و تجديد معلومات الموظفين و الأعران المتعاقدين طبقا للنموذج الملحق، الذي يتكون من 8 جداول تتفرع كما يأتي:

الجدول رقم 1: دورات التكوين المتخصص بعنوان التوظيف.
الجدول رقم 2: التكوين الأولي أثناء فترة التربص.
الجدول رقم 3: دورات التكوين التكميلي في إطار الترقية إلى رتبة أعلى.

الجدول رقم 4: التكوين الأولي قصد التعيين في منصب عالي.
الجدول رقم 5: التكوين الإيستثنائي قصد الإدماج في رتبة جديدة.
الجدول رقم 6: التكوين في الخارج.
الجدول رقم 7: عمليات تحسين المستوى و تجديد المعلومات.
الجدول رقم 8: حوصلة مجموع عمليات التكوين و تحسين المستوى و تجديد المعلومات المبرمجة.

كذلك ينبغي إتخاذ التدابير اللازمة قصد تحيين نموذج المخطط السنوي أو المتعدد السنوات للتكوين و تحسين المستوى و تجديد المعلومات قصد جعل هذا الإطار عمليا، طبقا للإجراءات و الكيفيات المحددة في التعليم المؤرخة في 6 جوان 1998 المشار إليها أعلاه.

يجب أن يكون هناك تطابق وثيق فيما يخص المناصب المالية بين المخطط السنوي لتسيير الموارد البشرية و المخطط القطاعي أو المتعدد السنوات للتكوين و تحسين المستوى و تجديد المعلومات.

٤ يجب أن تسجل برامج التكوين و تحسين المستوى و تجديد المعلومات حسب طبيعة العمليات المبرمجة في حدود المناصب المالية المخصصة لهذا الغرض و الإعتمادات المالية المتوفرة بعنوان السنة المالية المعنية.

٥ عندما يتعلق الأمر بدورات التكوين المتخصص لمدة تفوق السنة، فإن المناصب المالية المخصصة لمنتوج التكوين تحدد بصفة توقعية في المخطط القطاعي السنوي أو المتعدد السنوات للتكوين و تحسين المستوى و تجديد المعلومات، المصادق عليه.

و فيما يخص التكوين قبل الترقية بالنسبة للموظفين الناجحين في الإمتحان المهني أو المقبولين عن طريق الترقية الإختيارية طبقاً للأحكام القانونية الأساسية و عندما تمتد فترة التكوين إلى ما بعد السنة المالية ينبغي الإبقاء على المناصب المالية المخصصة أصلاً للترقية في مخطط تسيير الموارد البشرية، طبقاً لأحكام التعليم رقم 3 المؤرخة في 31 مارس 2009.

في الأخير، ينبغي السهر على ضمان الإنسجام الكلي بين المخطط القطاعي من جهة و المخطط غير المركز للتكوين و تحسين المستوى و تجديد المعلومات من جهة أخرى.

كما تجدر الإشارة إلى أن الجوانب الأخرى المتعلقة بإجراء الدراسة و المصادقة على المخططات القطاعية السنوية و المتعددة السنوات للتكوين و تحسين المستوى و تجديد المعلومات المنصوص عليها بموجب التعليم رقم 1/ك خ/ م ع و ع/ 98 المؤرخة في 6 جوان 1998 المشار إليها أعلاه، تبقى سارية المفعول.

بالنظر لما سبق ذكر، أرجو أن تتفضلوا بإيلاء عناية خاصة لضمان التطبيق الناجع لتدابير هذا المنشور.

عن الأمين العام للحكومة و بتفويض منه
المدير العام للتوظيف العمومية
ج. خرشي

الجمهورية الجزائرية الديمقراطية الشعبية

وزارة المالية

المديرية العامة للضرائب

مديرية كبريات المؤسسات

المخطط القطاعي السنوي للتكوين و تحسين

المستوى و تجديد معلومات لموظفين و الأعوان

المتعاقدين

لمديرية كبريات المؤسسات

لسنة 2021

عرض الأسباب

تتكفل مديرية كبريات المؤسسات فيما يخص المؤسسات الخاضعة لمجال اختصاصها بمهام الوعاء، التحصيل، الرقابة و منازعات الخاصة بالضرائب و الرسوم الواقعة على عاتق الأشخاص الطبيعيين و المعنويين. و من أجل الوصول إلى تحقيق الأهداف المرجوة، تقوم المديرية ببرنامج التكوين و تحسين المستوى و تجديد المعلومات للموظفين لسنة 2021 كالآتي:

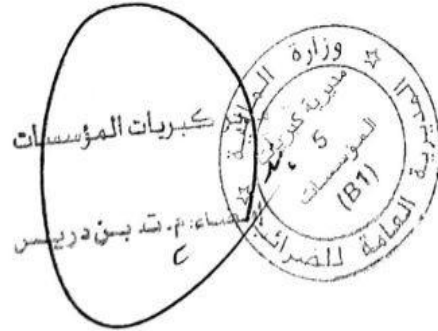
يتضمن المخطط السنوي القطاعي لتكوين بعنوان سنة 2021 إلى تنظيم دورة تكميلية قبل الترقية إلى رتبة مراقب الضرائب من رتبة معاون المعاينة وذلك تطبيقاً للمرسوم التنفيذي رقم 10-299 المؤرخ في 29 نوفمبر 2010 ، كما يتضمن كذلك دورة تجديد المعلومات لفائدة مختلف الأعوان القائمين على المتابعة و ذلك بهدف تحسين مردوداتهم الفردية و التي ستساهم حتماً في رفع مستوى المردودية الجماعية للإدارة الجبائية .

ن أهم المواضيع محاسبة ومتابعة لفائدة الرتب التالية :

- مفتش مركزي للضرائب
- مفتش رئيسي
- مراقب للضرائب

والتي ستنتظم بالمدرسة العليا للتجارة وسوف يتم إنجاز عمليات التكوين في حدود الاعتمادات المالية الممنوحة في باب

التكوين و تقدر بـ : 1.000.000.00 دج



التكوين أثناء فترة التبرص

جدول رقم: 02 .

الرتبة المعينة	عدد المترشحين	مدة الدورة	بداية الدورة	نهاية الدورة	مؤسسات التكوين	نتائج الدورة	الملاحظات
لا شيء							

المرجع القانون الأساسي : المرسوم التنفيذي رقم 10-299 المؤرخ في 29 نوفمبر 2010 المتضمن القانون الأساسي الخاص بالموظفين المنتمين للأصلاك الخاصة بالإدارة الجبائية،
- المرسوم التنفيذي رقم 16-280 المؤرخ في 02 نوفمبر 2016 المعدل و المتمم للمرسوم التنفيذي رقم 08-04 المؤرخ في 19 جانفي 2008 المتضمن القانون الأساسي الخاص بالموظفين المنتمين للأصلاك المشتركة في المؤسسات و الإدارات العمومية ،

دورة التكوين الأولى قصد التعيين في المنصب العالي

جدول رقم: 04

رتبة الالتحاق	المنصب العالي المراد شغله	عدد المترشحين	مدة التكوين	بداية دورة التكوين	نهاية دورة التكوين	مؤسسات التكوين	نتائج التكوين	الملاحظات
لم ينص المرسومين التنفيذيين المذكورين أعلاه على التكوين الأولى قصد التعيين في المنصب العالي								

وزارة المالية
المديرية العامة للضرائب
مديرية كبريات المؤسسات
لسنة 2021

المرجع القانون الأساسي : المرسوم التنفيذي رقم 10-299 المؤرخ في 29 نوفمبر 2010 المتضمن القانون الأساسي الخاص بالموظفين المنتمين للأسلاك الخاصة بالإدارة الجبائية،
- المرسوم التنفيذي رقم 16-280 المؤرخ في 02 نوفمبر 2016 لمعدل و التتم للمرسوم المرسوم التنفيذي رقم 08-04 المؤرخ في 19 جاني 2008 المتضمن القانون الأساسي الخاص بالموظفين المنتمين للأسلاك المشتركة في المؤسسات و الإدارات العمومية ،

دورة التكوين الاستثنائي في إطار الإدماج في رتبة جديدة

جدول رقم: 05 .

الملاحظات	تتويج التكوين	عدد المناصب المالية المعنية	مؤسسات التكوين	نهاية دورة التكوين	بداية دورة التكوين	مدة للتكوين	عدد الموظفين	رتبة المطلوب شغلها	الرتبة الأصلية
لم ينص المرسومين التنفيذي المذكورين أعلاه على التكوين الاستثنائي في إطار الإدماج في رتبة جديدة									

وزارة المالية
المديرية العامة للضرائب
مديرية كبريات المؤسسات
لسنة 2021

المرجع القانون الأساسي : المرسوم التنفيذي رقم 10-299 المؤرخ في 29 نوفمبر 2010 المتضمن القانون الأساسي الخاص بالموظفين المنتمين للأسلاك الخاصة بالإدارة الجبائية،

عمليات تحسين المستوى و تجديد المعلومات

جدول رقم: 07 .

الملاحظات	تتويج التكوين	مؤسسات التكوين	نهاية دورة	بداية دورة	مدة الدورة	عدد المتدربين	موضوع تجديد المعلومات	الرتبة المعنية
تكوين على شكل فوج واحد	شهادة تجديد المعلومات	المدرسة العليا للتجارة ESC	23 ديسمبر 2021	19 ديسمبر 2021	05 أيام	10	تحصيل الديون	مفتش مركز للضرائب
			23 ديسمبر 2021	19 ديسمبر 2021	05 أيام	02	RECOUVREMENT DES CREANCES	مفتش رئيسي للضرائب
			23 ديسمبر 2021	19 ديسمبر 2021	05 أيام	01		مراقب للضرائب

المرجع القانون الأساسي : المرسوم التنفيذي رقم 10-299 المؤرخ في 29 نوفمبر 2010 المتضمن القانون الأساسي الخاص بالموظفين المنتمين للأسلاك الخاصة بالإدارة الحانية .

دورات التكوين التكميلي في إطار الترقية إلى رتبة أعلى

جدول رقم: 03 .

الترتبة الأصلية	الترتبة المراد شغلها	عدد المترشحين	مدة التكوين	بداية دورة التكوين	نهاية دورة التكوين	مؤسسات التكوين	نتائج التكوين	عدد المناصب المفتوحة	عدد المترشحين	الملاحظات
معاون المعينة	مراقب الضرائب	01	06 سنة أشهر	30 نوفمبر 2021	30 ماي 2021	المدرسة الوطنية للضرائب	شهادة تكوين	01	/	بغوان 2021 (ترقية اختيارية 2021)

دورات التكوين بالخارج

جدول رقم: 06 .

الترتبة المعينة	موضوع دورة التكوين	عدد المترشحين	مدة الدورة	بداية دورة	نهاية دورة	مؤسسات التكوين	نتائج التكوين	الملاحظات
لا شيء								

المرجع القانون الأساسي : المرسوم التنفيذي رقم 10-299 المؤرخ في 29 نوفمبر 2010 المنصن القانون الأساسي الخاص بالموظفين المنصن لاسلاك الخاصة بالإدارة الجانية.

حوصلة مختلف عمليات التكوين تحسين المستوى و تجديد المعلومات

جدول رقم: 08 .

رقم الترتيب	عمليات التكوين تحسين المستوى و تجديد المعلومات	رتبة معينة	عدد الموظفين و الأتوان المعنيين	عدد المناصب المفتوحة	عدد المناصب المتوفرة	الاعتمادات معينة حصوصة
01	نورث التكوين المنصن معور الترتيب	لائي	لائي	لائي	لائي	لائي
02	التكوين أثناء فترة الترتيب	لائي	لائي	لائي	لائي	لائي
03	نورث التكوين التكملي في إطار الترقية إلى رتبة أعلى	مرافق الضرائب	01	01	01	لائي
04	نورث التكوين الأولي قصد الترتيب في المنصب المعلي	لائي	لائي	لائي	لائي	لائي
05	نورث التكوين الاستثنائي في إطار الإنعاج في رتبة جنية	لائي	لائي	لائي	لائي	لائي
06	عمليات التكوين بالخارج	لائي	لائي	لائي	لائي	لائي
07	عمليات تحسني المستوى و تجديد المعلومات	مفتش مركزي للضرائب مفتش رئيسي للضرائب مرافق الضرائب	10 02 01	لائي	لائي	لائي
	المجموع		14	01	01	لائي

