

**HUMAN RESOURCE DEVELOPMENT AND STAFF  
PERFORMANCE IN ABIA STATE BOARD OF INTERNAL  
REVENUE, UMUAHIA**

**Onyebuchi Ogbonnaya Ejim<sup>1\*</sup>, Chijioke Sunday Umeh<sup>2</sup> & Ezinne Favour Okoli<sup>3</sup>**

<sup>1,3</sup>Department of Sociology, Alvan Ikoku Federal University of Education, Owerri, Nigeria

<sup>2</sup>Department of Public Administration, School of Business and General Studies, Federal Polytechnic Ngodo-Isuochi, Nigeria

\*ejimonyebuchi77@gmail.com

**ABSTRACT:** In recent times, there have been numerous challenges in manpower development in Abia State Board of Internal Revenue, Umuahia, which cut across inadequate training programmes, insufficient funding, poor talent retention, outdated skills, and inadequate performance appraisal. Therefore, this study examined human resource development and staff performance in the State Board of Internal Revenue. It sets out to interrogate the impact of human resource development on the staff performance, ascertaining if regular development leads to improved performance in their operations, and examining how staff development programmes can enhance the skills and potential in the Abia State Board of Internal Revenue. The researchers employed a survey design for the study. Mixed method of primary and secondary data collection was used. An instrument titled Human Resource Development and Staff Performance Survey Questionnaire (HRDSPSQ), structured in a four-point Likert format, was administered for data collection. The hypotheses were tested using the Pearson Product Moment Correlation Coefficient at a 0.05 level of significance. The data collected were analyzed using frequency counts, percentages, and means. The study is anchored on Human Capital Theory. It was discovered that there were inefficient human resource recruitment, selection, training, and remuneration strategies, which had negative effects on the staff performance in the Abia State Board of Internal Revenue, Umuahia. It was recommended that the government at all levels should have mechanisms for formulating and implementing an employment edification policy to encourage human capital development and training programmes to enhance the growth of a skilled workforce, as well as improve performance for organic development in the organization.

**Keywords:** Human Resource Development, Staff Performance, Organization, Employment Edification Policy, Training Programmes.

## **INTRODUCTION**

There is a widely held belief that the building up and efficiency of an organization, whether private or public, to a large extent depends on how effectively human resources are utilized. For an organization to attain its desired objectives, it must seek and obtain the willing cooperation of its employees. Many of the past and current woes of business organizations are attributed to mediocre and poor human resource administration (Oworen, 2022). It therefore follows that efficient human

resources are used to employ, train, develop, commit employees and show them the ladder by which they can achieve organizational goals, as well as their desired individual goals. Adebayo (2022) acknowledges that failure to do so can lead to low performance, lateness, truancy, high employee turnover, excessive complaints, an increased accident rate, and labour administration problems in any organization.

In the Abia State Board of Internal Revenue, Umuahia, human resource development plays an important role in the operation process, and it constitutes the lifeblood of the revenue-generating organizations. Generally, the need for training in vocational, science, and technology has been recognized as a means of developing human resources for efficient and improved performance. Human development programmes, as learning experiences, aim to improve an individual's performance in their current job and to develop their future performance. It involves changes in behaviour. Resource development is crucial in a revenue-generating body because it boosts skills, performance, fosters growth, and optimizes resource utilization (Krietner, 2023). It is the responsibility of the personnel department to ensure that effective development programmes are designed and implemented, reflecting the need for workshops, and seminar activities to enhance employees' performance in the organization. Revenue-generating organizations need human resource planning to predict both the present and future circumstances, reduce cost of production and wastages. They should be able to deal with competitions in a well-organized and programmed manner to enhance organizational performance.

Staff performance is how well employees do their jobs, meet targets, and contribute to organizational goals. It is about being productive, efficient, and effective in their roles. In contexts such as the Abia State Board of Internal Revenue, staff performance may be measured by effective tax collection, taxpayer satisfaction, and regulatory compliance. Therefore, the need for effective and improved performance should be of utmost importance to the management of all types of organizations. This should be so, particularly in the Abia State Board of Internal Revenue under study, which requires skilled, qualified, and competent personnel who are technically and scientifically capable of effectively managing work-related activities and addressing the challenges therein. The major challenges facing many revenue-generating organisations today are poor yield in both qualitative and quantitative output. Performance cannot be improved if the organization's human capital is not properly trained and developed in the requisite skills and competencies. Thus, examine the impact of human resource development programmes on staff performance of the Abia State Board of Internal Revenue, Umuahia.

### **Statement of the Problem**

Over the years, there have been challenges in manpower development in several revenue-generating organizations, including the Abia State Board of Internal Revenue, Umuahia, which have reduced their job morale and performance. A cursory review of the Abia State Board of Internal Revenue, Umuahia, indicates that staff performance is declining sharply. Studies such as Ikenga (2021) and Krietner (2023) affirmed that the Board of Internal Revenue is currently characterized by a significant decline in output. Again, there has been a dwindling rate of the staff performance toward revenue generating for the state, particularly judging from the analysis statistically made of the

2016, 2018, and 2020 assessments, where a drop in performance (output) was observed in the revenue generating-organization under study.

A similar observation was made in 2022 and 2024 among Revenue Generating-Organizations (RGOs) in Nigeria. For example, according to Obialor (2025), within these periods, employees were underdeveloped; incompetent persons were appointed to positions they did not deserve or merit in the State Board of Internal Revenue. It is for this observed seemingly recurring dwindling rate of performance in the organization that motivated the researchers to embark on this study to determine the causes of the observed drop in performance of the Abia State Board of Internal Revenue, Umuahia.

### **Objectives of the Study**

The main objective of this study is to critically examine the impact of human resource development programmes on staff performance at the Abia State Board of Internal Revenue, Umuahia. The specific objectives of the study are:

1. to examine the impact of human resource planning on the staff performance in the Abia State Board of Internal Revenue, Umuahia.
2. to ascertain if regular human resource development affects staff performance in the Abia State Board of Internal Revenue, Umuahia.
3. to examine how staff development programmes can enhance the skills and potential of organizational workers.

### **Research Questions**

Based on the objectives of the study, the following research questions are posed:

1. In what ways can human resource planning impact staff performance in the Abia State Board of Internal Revenue, Umuahia?
2. How can regular human resource development affect the staff performance in the Abia State Board of Internal Revenue, Umuahia?
3. How can human resource development programmes enhance the skills and potential of organizational workers?

### **Research Hypotheses**

The following hypotheses are formulated to guide the conduct of the study:

**H<sub>01</sub>:** There is no relationship between poor human resource development and staff performance in the Abia State Board of Internal Revenue, Umuahia.

**H<sub>02</sub>:** Regular human resource development cannot improve staff performance in the Abia State Board of Internal Revenue, Umuahia.

**Ho3:** Staff development programmes cannot enhance the skills and potential of organizational workers.

## Conceptual Review

### Concept of Human Resource Development

Human Resource Development (HRD) is the framework for helping employees to develop their personal and organizational skills, knowledge, and abilities - it also includes employee training and career development. In the view of Obialor (2025), HRD aligns resources with objectives, and also invests in people. This could have inspired Janoskova (2022) to posit that the ability to recruit, maintain, and hold on to skillful and qualified workers creates opportunity for the sustainable growth and development of the organization and its workforce. Ede (2023), on his part, observes that human resource development is not just training in the mechanics or getting work done, but also the development of present manpower for the present and future needs of the organization.

Writing on the same subject matter, Madukachi (2021, p.86) maintains that, “human resource development means to develop available manpower through suitable methods such as training capable managers and enhancing opportunities for career development”. He points out that human resource development programmes develop of well-trained, efficient and capable managers and subordinates to enhance organizational performance. For him, such a team constitutes an important asset of an enterprise. In another dimension, Adebayo (2022) argues that strategic human resource management offers a range of substantial benefits to organizations, noting that, in addition to enhancing overall organizational performance, it plays an important role in developing sound HR policies. This strategic approach ensures that human resources align seamlessly with broader organizational goals, helping to contribute to a dynamic and purpose-driven workforce (Ibeku, 2024).

### Concept of Staff Performance

Staff performance refers to the extent to which employees carry out their job responsibilities and contribute to organizational goals. It encompasses achieving set targets, quality of work, productivity, adherence to policies, and interpersonal skills (Harrison and Liska, 2023). In the view of Ibeku (2024), the factors influencing staff performance include motivation, training and development, work environment, leadership, and resources. For him, staff performance is defined as an assessment of value generated by an individual employee within a specific time period. Performance and productivity are directly correlated with organizational outcomes (both near-term and long-term) and with Return on Investment (ROI). Without this correlation, an activity cannot be viewed as productive (Gunu, 2021).

The overall success of an organization has everything to do with the efficient and effective performance of the workforce. Dessler (2024) saw the changing nature of the world due to technological and scientific discovery, he observed that as scientific discoveries are made, changes in technology increases, coupled with the complex nature of the modern man, it becomes imperative that employees must be equipped to be able to cope with the development and changes, and it is

through the process of human resources development programmes that these added knowledge and skills can be acquired. According to Reggars (2023), there are many variables that could be used to measure productivity, which cut across employee retention, employee discipline, industrial harmony, employee effectiveness, organizational effectiveness, or efficiency, etc.

### **Human Resource Planning and Performance in an Organization**

Human resource planning focuses on creating a strategy that aligns with and supports the overarching business goals, as well as the organizational performance (Nwosu, 2024). This could be why Jackson (2021) concurs that strategic human resource planning requires understanding the organization's direction to forecast future human resource needs properly, noting that effective HR planning ensures the organization has the right number of individuals at the right time, in the right jobs, and that it fosters effective management of workforce changes such as expansions, downsizing, or reorganizations while supporting broader objectives. For this reason, Ikenga (2021) opines that HRP fosters effective management workforce changes such as expansions, downsizing or reorganizations while supporting broader organizational objectives. He notes that once the organization's goals are understood by all stakeholders, the next step is to anticipate workforce needs, analyzing the workforce's capabilities and determining what skills, positions and number of employees will be necessary to achieve those objectives. It also requires knowledge of market trends, emerging industry patterns, and specific opportunities within the industry (Ede, 2023).

Human resource planning is a proactive process that aligns human resource capabilities with long-term business goals. In this guide, Bruno and Olmatan (2025) state that it is important because it ensures the right people are in the right roles, and supports business objectives with skilled staff. Strategic HR management, according to him, is a key step to ensuring that businesses are resilient and sustainable in the long run. The key steps of the process include: analyzing current capacity, forecasting needs, gap analysis, HR strategy implementation and monitoring. Many of the challenges of HRM, such as resistance to change, can be addressed by implementing a modern software solution. This process targets long-term objectives, spanning from one to five years, and ensures that businesses have enough capacity to meet future needs (Harrison and Liska, 2023). HR planning must be aligned with short-term resource planning, which handles daily concerns, such as employee schedules and workloads. Long-term strategies should also be aligned across departments, such as the finances or management, to ensure that initiatives contribute to shared organizational goals (Edwin, 2021).

### **Relevance of Regular Human Resource Development in Organization**

Human Resource Development (HRD), according to Dikachi (2022), has always been an essential part of human life, particularly in the working environment. For him, it involves regularly learning the skills needed for a particular job. A human resource development programme, as noted by Reggars (2023), enables employees to frequently learn or relearn acceptable job behaviours, norms, and practices to ensure effective job performance. The importance of Human resource development is more obvious given the growing complexity of the work environment, the rapid change in organizations and the advancement in technology (Chukwu and Enudu, 2024).

Human resource development helps to ensure that organization members take on new responsibilities and adapt to changing working conditions. Supporting this view, Ibeku (2024) notes that employees who have not received adequate training before being assigned responsibilities lack the necessary confidence with which to carry out their job. He advocates that employees should be supported in taking on greater responsibility through a systematic human resources development programme. According to him, training increases the employee's belief that he knows what is expected of him regarding the job and the knowledge that enables him to originate ideas as to how best to carry out the task of the job.

Performance is a system or set of components whose function is to transform a set of inputs into some desired output (Gunu, 2021). A component may be a machine, a person, a tool, or a part of the system's environment. Krietner (2023) states that performance is a measure of the relationship between inputs and outputs. Inputs are the amount of time and effort spent working, while outputs are the results. If the outputs are equivalent to or more than the inputs, the worker is considered productive. Performance is linked to the employee's quality of training and morale, which are handled by human resources. When employees are satisfied at work, they have greater motivation, which increases performance. Poor training and morale cause employees to be disengaged or lower their performance (Dikachi, 2022).

Oguniyi (2022) argues that employees' performance depend on the quality of training received, the amount of time an individual is physically present on a job, and also the degree to which he or she is "mentally present" or efficiently functioning while present at a job. He insists that an organization must address both of these issues in order to maintain high worker productivity, and this may occur through a variety of strategies that focus on employee satisfaction, health, morale, and training. Mills (2024), in his analysis, holds that human resource development means consistently investing in employees' growth and improving organisational capabilities. Bruno and Olmatan (2025) support this assertion by stating that the process involves career development opportunities, performance management and regular feedback mechanisms. In their opinion, it helps organizations adapt, innovate, and retain talent.

### **Challenges of Manpower Development in the Board of Internal Revenue in Nigeria**

In the view of Janoskova (2022), some potential problems of manpower development in many Board of Internal Revenue in Nigeria cut across inadequate training programmes – where there is limited access to relevant training, workshops, or seminars; insufficient funding – budget constraints hindering development initiatives; poor talent retention – staff leaving for better opportunities elsewhere; outdated skills – staff skills not aligned with modern tax administration needs, and inadequate performance appraisal – lacking clear metrics for staff growth. Dessler (2024) seems to have agreed with Janoskova (2022) when he observes some challenges of manpower development in the Abia State Board of Internal Revenue, Umuahia, to include:

**1. Poor Succession Planning:** This means lack of clear pathways for career growth or leadership development.

**2. Low Motivation:** A situation where there is limited incentives or recognition for staff performance.

**3. Inadequate Technology:** There are outdated systems hindering efficient work processes.

### **Empirical Reviews**

Some studies have been done in related areas of this work. They are summarised thus: Ikenga (2021) examined manpower reform challenges in Nigerian polytechnics using selected state-owned polytechnics in South-West, Nigeria. The population of this study comprised the entire 87 management staff of the selected state-owned polytechnics in South-West Nigeria. Out of 87 copies of the questionnaire distributed, 81 were properly filled out and used. A survey research design was employed, and the questionnaire served as the data collection instrument. The data collected were presented in tables and analyzed using simple percentage and the hypotheses tested using Pearson's Product-Moment Correlation Coefficient. The findings revealed that poor training of manpower hinder performance. It was recommended the need for manpower reform in polytechnics in South-West, Nigeria.

Harrison and Liska (2023) examined the effect of human resource training on sales representatives of Closeup Toothpaste Company in Ado-Ekiti Metropolis, Nigeria. A total of 320 questionnaires were administered to the respondents from eight most popular supermarkets through purposive sampling technique. Pearson's Product-Moment Correlation analysis was used to determine the relationship between training and sales representatives of Closeup Toothpaste Company. Multiple regression was used to determine the influence of training on sales representatives of Closeup Toothpaste Company. The result revealed that sale representatives of Closeup toothpaste products did not make enough information available to the consumers in Ado-Ekiti Metropolis. It was recommended that the human resource officers should improve on the training of the sales representatives of Closeup Toothpaste Company to enhance their capacity to disseminate useful information to the consumers in Ado-Ekiti Metropolis.

Chukwu and Enuadu (2024) evaluated the impact of training on performance of firms in Lagos State. The work used commercial research centers. The study used survey research design, and the data collected through telephone interview of 80 respondents from the 10 selected research firms in Lagos were analyzed. Methods of statistical analyses include mean, standard deviation, random and fixed regression models. The results of analysis indicated that there was ineffective training to enhance the performance of research firms in Lagos. It was recommended that the personnel officers should improve the training of their staff to enhance the performance of commercial research firms in Lagos State.

Janoskova (2022) focused on personnel officers and sales development as an important competitive advantage of companies in cement-producing firms in India. A survey through a questionnaire was used. It used a population of 349 staff in two selected cement firms. The sample is 234. The data were analysed using simple percentages and the chi-square test ( $\chi^2$ ). It was found that companies could achieve competitive advantage through effective sales development management. This paper

therefore recommended that personnel officers should accord the necessary attention to sales development management.

Oguniyi (2022) examined the effect of staff training on productivity in Guinness Nigeria, Lagos. A survey research design was employed, and the interview system served as the data collection instrument. The study population comprises the entire 180-person permanent staff of the firm, which also served as the sample. The collected data were analysed using simple percentages, and the hypotheses were tested using ANOVA at the 95% confidence level. The findings revealed that staff training enhances productivity in brewing firms. The study recommended that personnel officers should encourage staff training to improve productivity in Guinness Nigeria.

### **Theoretical Framework**

Human capital theory was proposed by Gary Becker (1964). This theory posits that education, training, and health investments increase an individual's productivity and future income. Becker treated human capital similarly to physical capital, where investing in skills (general vs. specific) yields economic returns, arguing that higher wages are earned by more skilled individuals. In applying the theory to the subject of the study, it is evident that Abia State Board of Internal Revenue, Umuahia, is a revenue-generating organization where staff as assets can be developed and invested in to improve their performance. Furthermore, in the Abia State Board of Internal Revenue, applying the human capital theory to staff performance can involve: targeted training, performance matrices, incentives, rewards, and career development. However, the expected outcomes cut across increasing revenue collection efficiency, improved taxpayer experience, and higher staff motivation.

### **RESEARCH METHODS**

The study adopted a survey research design. The target population comprised all the staff of the Abia State Board of Internal Revenue in Umuahia. Using the Taro Yamane formula, a sample size of 242 respondents were randomly selected from 612 staff from the State Board of Internal Revenue. Simple random sampling procedure was used - every member had an equal chance selection (e.g., lottery method). A research instrument titled Human Resource Development and Staff Performance Survey Questionnaire (HRDSPSQ), constructed for the respondents, containing 12 items and design on a 4-point Likert scale for data collection. The instrument was validated by experts from the Abia State Board of Internal Revenue, as well as measurement and evaluation personnel. Thus, their criticisms, suggestions and advice assisted the researchers in modifying the items in the instrument. The items in the questionnaire were designed to be within the scope of research questions to face content validity. The researchers also conducted a pilot study of the questionnaire, to ensure that the instrument measured the issues raised in the research instrument.

The instrument was trial tested, and this was done to ascertain the reliability of the measuring instrument, that is, the consistency of responses of the respondents and to make sure that the measuring instrument measured what it intended to measure. In each case, the researcher computed  $r$ , (using the Pearson's Product Moment Correlation Coefficient). The average percentage of the correlation coefficient and a reliability coefficient/index of 0.80 was obtained and considered

adequate for the study. The data was collected and analyzed using frequency counts, percentages, and means. The decision rule for interpretation of the results was that a mean score of 2.5 and above was regarded as agreed/ accepted, while below 2.5 was disagreed/ rejected.

## RESULTS

### Data Presentation and Analysis

It should be noted that out of 242 copies of the questionnaire distributed, only 229 copies were properly filled and returned, whereas 13 copies were not returned.

### Presentation of Results

**Research Question 1: In what ways can human resource planning enhance the staff performance in the Abia State Board of Internal Revenue, Umuahia?**

**Table 1: Mean Response on Human Resource Planning and Staff Performance.**

| S/N | ITEMS   | SA  | A   | D   | SD | FX  | MEAN        | DECISION  |
|-----|---|-----|-----|-----|----|-----|-------------|-----------|
| 1.  | Effective human resource planning enhances staff performance.   | 70  | 61  | 53  | 45 | 614 | 2.68        | Agreed    |
|     |   | 280 | 183 | 106 | 45 |     |             |           |
| 2.  | Human resource planning focuses on creating a strategy that supports staff training to enhance their performance.               | 66  | 65  | 58  | 40 | 615 | 2.69        | Agreed    |
|     |   | 264 | 195 | 116 | 40 |     |             |           |
| 3.  | Manpower planning does not ensure that the staff of the board have the right number and at the right time.                      | 46  | 54  | 60  | 69 | 531 | 2.32        | Disagreed |
|     |   | 180 | 162 | 120 | 69 |     |             |           |
| 4.  | Strategic manpower planning is a proactive process that aligns human resource capabilities with long-term organizational goals. | 66  | 62  | 58  | 43 | 609 | 2.66        | Agreed    |
|     |   | 264 | 186 | 116 | 43 |     |             |           |
|     | <b>Grand Mean</b>   |     |     |     |    |     | <b>2.59</b> | Agreed    |

*Source: Survey Data, 2025.*

Table 1 revealed that the respondents in items 1, 2, and 4, with mean scores above 2.50, agreed on the ways human resource planning could enhance the staff performance in Abia State Board of Internal Revenue, Umuahia. Thus, the grand mean for research question one is 2.59. The implication is that the majority of respondents believe that human resource planning can enhance staff performance at the Abia State Board of Internal Revenue, Umuahia.

**Research Question 2: How can regular human resource development affect staff performance in the Abia State Board of Internal Revenue, Umuahia?**

**Table 2: Mean Response on Lack of Regular Human Resource Development and Staff Performance.**

| S/N | ITEMS  | SA        | A         | D         | SD       | FX  | MEAN        | DECISION  |
|-----|--|-----------|-----------|-----------|----------|-----|-------------|-----------|
| 5.  | Regular human resource development can improve staff productivity in the revenue-generating organization.                              | 78<br>640 | 61<br>312 | 54<br>108 | 36<br>36 | 639 | 2.79        | Agreed    |
| 6.  | The human resource officers do not often organize seminars and workshops to enhance staff productivity in the organizations.           | 79<br>316 | 63<br>189 | 54<br>108 | 33<br>33 | 646 | 2.82        | Agreed    |
| 7.  | Regular personnel development enables staff to learn or relearn acceptable job behaviour for high performance.                         | 75<br>300 | 67<br>201 | 59<br>118 | 28<br>28 | 647 | 2.83        | Agreed    |
| 8.  | Irregular training increases the employee's belief and enables him to originate ideas as to how best to carry out the task of the job. | 37<br>148 | 41<br>123 | 29<br>136 | 83<br>83 | 490 | 2.14        | Disagreed |
|     | <b>Grand Mean</b>  |           |           |           |          |     | <b>2.65</b> | Agreed    |

*Source: Survey Data, 2025.*

Table 2 revealed that the respondents in items 5, 6, and 7, with mean scores above 2.50 agreed on how regular human resource development could affect the staff performance in Abia State Board of Internal Revenue, Umuahia, while only the respondents in item 8, with a mean score below 2.50 disagreed. Meanwhile, the grand mean for research question 1 is 2.65. This underscores the fact that majority of the people/respondents believe that the regular human resource development can affect staff performance in the Abia State Board of Internal Revenue, Umuahia.

**Research Question 3: How can human resource development programmes enhance the skills and potential of organizational workers?**

**Table 3: Mean Response on Human Resource Development Programmes and Skills/Potential of Organizational Workers.**

| S/N | ITEMS  | SA        | A         | D         | SD       | FX  | MEAN        | DECISION  |
|-----|--|-----------|-----------|-----------|----------|-----|-------------|-----------|
| 9.  | Efficient staff development programmes cannot improve the skills of employees in the revenue-generating organization.  | 30<br>120 | 50<br>150 | 60<br>120 | 89<br>89 | 479 | 2.09        | Disagreed |
| 10. | Human resource development assists the staff of the board to develop their skills, knowledge, and abilities.   | 80<br>320 | 64<br>129 | 50<br>100 | 35<br>35 | 647 | 2.83        | Agreed    |
| 11. | Human resource develops the staff through suitable methods such as training, and enhances their opportunities for career development in the Board of Internal Revenue. | 84<br>336 | 60<br>180 | 49<br>98  | 36<br>36 | 650 | 2.84        | Agreed    |
| 12. | Poor off-the-job training/development programmes cannot enhance the potential of workers in the Board of Internal Revenue.   | 73<br>292 | 64<br>192 | 56<br>112 | 36<br>36 | 632 | 2.76        | Agreed    |
|     | <b>Grand Mean</b>  |           |           |           |          |     | <b>2.64</b> | Agreed    |

Source: Survey Data, 2025.

Table 3 revealed that the respondents in items 10, 11, and 12, with mean scores above 2.50 agreed on how human resource development programmes could enhance the skills and potential of staff in the Abia State Board of Internal Revenue, Umuahia, while only the respondents in item 9 with mean score below 2.50 disagreed. Thus, the grand mean for research question 1 is 2.64. This implies that the majority of the people/respondents believe that human resource development programmes can enhance the skills and potential of staff in revenue-generating organization.

### Test of Hypotheses

**H1: There is relationship between poor human resource development and staff performance in the Abia State Board of Internal Revenue, Umuahia.**

**To test hypothesis one, data in table 1 were used.**

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|   |  |              |
|---|--|--------------|
| <p><b>Ha1</b> There is a relationship between poor human resource development and staff performance in the Abia State Board of Internal Revenue, Umuahia.</p> | <p>Correlation= 0.62<br/>                 Sig = 0.05<br/>                 N = 229<br/>                 Grand mean = 2.59</p> | <p>Valid</p> |
|---|--|--------------|

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The table above shows that the Pearson’s Product-Moment Correlation is 0.62, which shows that there is relationship between poor human resource development and staff performance in the Abia State Board of Internal Revenue, Umuahia.

**H2: Regular human resource development can improve staff performance in the Abia State Board of Internal Revenue, Umuahia.**

To test the hypothesis two above, data in Table 2 were used.

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|  |   |       |
|--|---|-------|
| <b>Ha2:</b> Regular human resource development can improve staff performance in the Abia State Board of Internal Revenue, Umuahia. | Correlation= 0.74<br>Sig = 0.05<br>N = 229<br>Grand mean = 2.65 | Valid |
|--|---|-------|

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The table shows that the Pearson's Product-Moment Correlation is 0.74, which indicates that regular human resource development can improve staff performance in the Abia State Board of Internal Revenue, Umuahia.

**Ho3: Staff development programmes can enhance the skills and potential of organizational workers.**

To test hypothesis three, data in Table 3 were used.

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|   |   |       |
|---|---|-------|
| <b>Ha3</b> Staff development programmes can enhance the skills and potential of organizational workers. | Correlation= 0.77<br>Sig = 0.05<br>N = 229<br>Grand mean = 2.64 | Valid |
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The table above shows that the Pearson's Product-Moment Correlation is 0.77, which reveals that staff development programmes can enhance the skills and potential of organizational workers.

## **DISCUSSION OF FINDINGS**

Based on the results from tables 1 and 4 above, it could be seen that there was a relationship between poor human resource planning and staff performance in Abia State Board of Internal Revenue, Umuahia. Further assessment indicated that the declining performance of staff in the Board of Internal Revenue was attributable to poor strategic human resource planning by management. For example, Nwosu (2024) stated that the strategic human resource planning focuses on creating a strategy that aligns with and supports the overarching business goals, as well as the organizational performance. Jackson (2021) concurred that strategic human resource planning requires understanding the organization's direction to forecast future human resource needs properly, noting that effective HR planning ensures the organization has the right number of individuals at the right

time, in the right jobs, and that it fosters effective management of workforce changes such as expansions, downsizing, or reorganizations while supporting broader objectives.

In consonance with this result, Ikenga (2021) argued that once the organization's goals are understood by all stakeholders, the next step is to anticipate workforce needs, asserting that it involves analyzing the workforce's capabilities and determining what skills, positions and number of employees will be necessary to achieve those objectives. Corroborating the result, Bruno and Olmatan (2025) stated that human resource planning is important because it ensures the right people are in the right roles, and supports business objectives with skilled staff. In their opinion, the key steps of the process include: analyzing current capacity, forecasting needs, gap analysis, HR strategy implementation and monitoring.

The responses from the respondents in Tables 2 and 5 above revealed that regular human resource development could improve staff performance at the Abia State Board of Internal Revenue, Umuahia. Additional evaluation indicated that the decline in performance of the Board of Internal Revenue correlated with poor strategic human resource training and development of staff. For example, Dikachi (2022) pointed out that human resource development has always been an essential part of human life, particularly in the working environment. For him, it involves regularly learning the skills needed for a particular job. Confirming this position, Oguniyi (2022) stated that employees' performance depend on the quality of training received, and the amount of time an individual is physically present on a job, as well as the degree to which he or she is "mentally present" or efficiently functioning while present at a job. Corroborating the finding, Reggars (2023) opined that a human resource development programme enables employees to frequently learn or relearn acceptable job behaviour, norms, and practices for thorough job performance. In support of the result, Ibeku (2024) noted that employees who have not received adequate training before being assigned responsibilities lack the necessary confidence with which to carry out their job.

The responses from the respondents in tables 3 and 6 above showed that staff development programmes could enhance the skills and potential of workers in the Abia State Board of Internal Revenue, Umuahia. Further assessment indicated that the poor training and development gave rise to poor skills and potential of workers in the revenue-generating organization. For instance, Obialor, assert that Human Resource Development (HRD) is the framework for helping employees to develop their personal and organizational skills, knowledge, and abilities, pointing out that it also includes employee training and career development. This position is supported by Aguda and Audu (2024), who acknowledged that apart from their basic qualifications, experience, and skills needed to do a job, there are some other factors like absenteeism, high rate of labor turn-over, lack of commitment to work, laziness, waste of corporate time among others are practical parameters that could inhibit production and high productivity.

## **Conclusion**

Human resource development enhances employees' development and retention, as well as boost performance in revenue-generating organization. It is a process of establishing skilled behaviour that is functional to the organization now and in the future. These skills, talents and competencies need to be harnessed and developed to suit the requirements of the organization. In Abia State Board

of Internal Revenue, Umuahia, even when there are training and development programmes, they are usually irregular and short, due to poor human resource planning, and hence cannot transform or enhance the skills and potential of the workers. For revenue organizations operating in today's volatile business environment, the need for strategic human resource development planning seems too obvious and imperative to improve staff performance, especially in the Abia State Board of Internal Revenue, Umuahia.

### **Recommendations**

Based on the findings, the following recommendations are made:

1. The personnel officers should adopt effective planning strategies to enhance staff performance in the Abia State Board of Internal Revenue, Umuahia
2. The personnel officers should adopt well-thought-out and effective administrative principles capable of regularly training and developing the staff both on-the-job and off-the-job to improve their performance in the revenue-generating organisation.
3. The personnel officers should adopt modern staff development programmes capable of enhancing the skills and potential of workers in the Abia State Board of Internal Revenue, Umuahia.

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