

**AN ASSESSMENT OF TEAM WORK IN THE PERFORMANCE
OF TAX COLLECTION:
A CASE OF LARGE TAX PAYERS DEPARTMENT, TANZANIA
REVENUE AUTHORITY**

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OF TAX COLLECTION:
A CASE OF LARGE TAX PAYERS DEPARTMENT, TANZANIA
REVENUE AUTHORITY**

**By
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**A Dissertation Submitted to Mzumbe University Dar es Salaam Campus
College in Partial Fulfillment of the Requirement for the Award of the Degree
of Master of Human Resources of Mzumbe University**

2014

CERTIFICATION

We, the undersigned, certify that we have read and hereby recommend for acceptance by the Mzumbe University, a dissertation entitled: An Assessment of Team Work in the Performance of Tax Collection: A case of Large Tax payers Department, Tanzania Revenue Authority in partial fulfillment of the requirements for the award of Master of Science Human Resources of Mzumbe University

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DEDICATION

I would like to take this opportunity to dedicate this work and express my heartfelt gratitude to my Supervisor who played great role in working out this report. Thank you for being patient with me all the time. Also to my family for their moral and material support all the time of doing this nice work.

LIST OF ABBREVIATIONS

CHSRF	-	Canadian Health Services Research Foundation
CRM	-	Crew Resource Management
GVTs	-	Global Virtual Teams
MU	-	Mzumbe University
TRA	-	Tanzania Revenue Authority
VTs	-	Virtual Teams
LTD	-	Large Taxpayers Department
TBL	-	Tanzania Breweries Limited
TANESCO	-	Tanzania Electric Supply Limited
TRC	-	Tanzania Revenue Authority
TTCL	-	Tanzania Telecommunication Company

ABSTRACT

Teamwork is the competitive tool we strive to escalate understanding in teams of the interpersonal and performance dynamics that affect productivity and working relationship. This study intended to assess the contribution of teamwork performance in tax collection a case of Large Taxpayers Department in Tanzania Revenue Authority (TRA). The research was carried out at Large Taxpayers Department in Tanzania Revenue Authority (TRA). The study was conducted with the following objectives: To identify the mode(s) of teams existing in TRA; compare TRA employees productivity (work efficiency) with and without teams in Tanzania; infer on the relationship between organization (TRA) productivity and team working spirit in Tanzania and finally identify problem(s) and or challenge(s) faced by teams in tax collection to TRA employees in Tanzania

Data were collected through Questionnaires, Interviews and Documentary Review. Questionnaires were open-ended questions, which allowed individuals to express their views concerning the contribution of teamwork performance in tax collection; Interviews were conducted on the basis of predetermined interview guide. Thus both qualitative and quantitative methods were collectively employed in the process of collecting data and information required in this research.

After Analysis of the data, tests of questionnaires were carried and presented in tables for easy interpretation. From findings, a researcher has concluded that Problem solving teams, Informal teams, self directed teams, Leadership teams, and Virtual teams are the modes of teams existing in Tanzania Revenue Authority (TRA) as they have been mentioned by respondents in the questionnaires and during the interview. Moreover, table 4.1 shows that problem solving teams and virtual teams are the key dominants existing in TRA since they have scored more than 100% and 91% frequency scores out of 100% respectively. Therefore, Tanzania Revenue Authority is working inform of taskforce and technological oriented in achieving its revenue collection objectives which is good.

This study recommends that any effective team is based on the principles strategies and common purpose that everyone should pay attention on with fair share as a team

member. Team members themselves should make sure they build an effective team through adherence and implement purpose, principles and planned strategies in order to maintain fairness. If team work promoted in a sufficient manner it should improve the quality of work life of employees, it should reduce absenteeism and turn over to the employees which encourage innovation and improve organizational adoptability and flexibility, also improve communication and trust between the team members.

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CHAPTER ONE

INTRODUCTION

1.1 Background

A team working is a collection of individuals organized to accomplish a common purpose, who are interdependent, and who can be identified by themselves and observers as a team. Teams exist within a larger organization and interact with other teams and with the organization.

Teamwork is one way for organizations to gather input from members, and to provide organization members with a sense of involvement in the pursuit of organizational goals. Furthermore, teams allow organizations flexibility in assigning members to projects and allow for cross-functional groups to be formed.

Teamwork is the competitive tool we strive to escalate understanding in teams of the interpersonal and performance dynamics that affect productivity and working relationship. Global Genesis has effectively supported hundreds of cross functional and project focused teams who are new origin or have a working history but need new ways of working and relating with one another (Global Genesis). But it is important to remember that effective teams are generally made up of personalities. Therefore, an effective team needs both the thoughtful, detailed oriented individuals as well as the outgoing insightful individuals.

Moreover, team size and composition affect the team process and outcomes. The optimal size and composition of teams is debated and vary depending on the task at hand. At least one study of problem solving in group showed an optimal size of groups at 4 members. Other work estimates the optimal size between 5-12 members. Regarding composition, all teams will have an element of homogeneity and heterogeneity. Such that “the more homogeneous the group” the more cohesive it will be, and “the more heterogeneous the group” the greater the differences in

perspective and increased potential for creativity’’ but also the greater potential for conflicts. David Cooper Rider, suggest that, ‘’ the larger the group’’ the better, this is because a larger group is able to address concerns of the whole system. While the larger team may be ineffective at performing a give task

Cooper Rider also suggest that the relevance of that task should be considered, because determining whether the team is effective first, requires identifying what needs to be accomplished. Team members normally have different roles like team leader and agents. Larger team can be divided in to sub-teams according to the need. Issues affecting organizational workplaces in the World range from serious concerns that could affect the immediate physical performance of workers and or employees to those that would improve productivity and efficiency, or make an organization a preferred employer (Lingard, et al, 2004). Employers and workers might consider effective teamwork an asset, but for organization customers it is a prerequisite.

Teamwork has become an important and crucial part of organizational working culture today. Many Schools and Universities for instance are focusing on collaborative learning, because organizations and businesses now look at teamwork skills when evaluating a person for employment (Lingard, L.S et al, 2004). Being able to unify with a group of people is a valued skill in today's society.

Individuals, organizations and businesses have come to the realization that when using effective teamwork, more things are accomplished. No task is too small or large when there is a team willing to set aside self-seeking goals and unite as one to accomplish something. Every organization or business consists of different levels of expertise and teamwork is the bridge to connecting these different levels(Lingard, L.S et al, 2004).Taken together, the research and expert opinion provide a comprehensive overview of the benefits of effective teamwork and the conditions needed for its implementation in organizations all over the world.

1.2 Statement of the Problem

The need for organizations to create effective teams, leads to the achievement of organizational objectives (Wikipedia). It is believed that any large organization is to a large extent expected to fail if such organization doesn't observe the importance of team. The Tanzania Revenue Authority has been embracing and advocating for team working and teams formation for a number of years now (TRA annual report); however there is no information about the perceived contribution to performance and problems and or challenges faced by these teams.

This study aimed at searching information about the perceived contribution of team working to performance; problems and or challenges faced by teams in tax collection. The case study was Large Taxpayers department.

1.3 Research Objectives

Any research must have the objectives, the general objectives and specific objectives.

1.3.1 General Objective

The aim of this study was to assess the contribution of teamwork performance in tax collection; a case of Large Taxpayers Department in TRA.

1.3.2 Specific Objectives

The study was guided by the following specific objectives:

- (i.) To identify the mode(s) of teams existing in TRA.
- (ii.) To compare TRA employees productivity (work efficiency) with and without teams in Tanzania.
- (iii.) To infer on the relationship between organization (TRA) productivity and team working spirit in Tanzania.
- (iv.) To identify problem(s) and or challenge(s) faced by teams in tax collection to TRA employees in Tanzania.

1.4 Research Questions

This study was guided by the following research questions;

- (i.) Why does the mode (s) of teams existing in TRA is important ?
- (ii.) How is employees perception with and without teams in TRA affect productivity (work efficiency) ?
- (iii.) Is there any relationship between organisation (TRA) productivity and team working spirit?
- (iv.) How are the problem(s) and challenge(s) faced by teams in TRA affect tax collection?

1.5 Significance of the Study

- (i.) The study will give an insight to the researcher on the customary relationship between organization (TRA) productivity and team working spirit in Tanzania.
- (ii.) The study will divulge the problem(s) and or challenge(s) faced by teams in tax collection to TRA employees in Tanzania.
- (iii.) The study may add knowledge to the existing body of knowledge and as such may serve as a starting point for other researchers who will be interested in conducting further studies.
- (iv.) Finally, the findings will enable the researcher as a student to fulfil part of Master degree in Public Administration and Management particularly Human Resources offered by Mzumbe University.

1.6 Organization of the Thesis or Dissertation

Being the case study, the researcher specifically covered one organization; the Tanzania Revenue Authority (TRA) Large Taxpayers department and the study based on the assessment of teamwork contribution in tax collection’

CHAPTER TWO

LITERATURE REVIEW

2.1 Overview

This chapter was all about the meaning of a team and teamwork; types of teams; characteristics of good team; team building; selecting of team members and importance of these teams.

2.2 Theoretical Literature Review

2.2.1 Meaning of Team and Team Work

The word “team” and “group” are used in exchangeable, since they perform almost similar functions. This section is therefore devoted to define as association of individuals who generating positive synergy. It is committed to achieve some common goals (Gupta). Team also is a group of people where members have complementary skills and are committed to a common purpose or set performance goals for which they hold themselves mutually responsible. A team refers to a number of persons associated together in work or activity as a group on one side as in football or a debate. Alternatively a team means a group of individuals organized to work together such as a group of engineers; teachers; Accountants to mention a few.

2.2.2 Teamwork

Teamwork means the process of working collaboratively with a group of people in order to achieve a goal. Teamwork is often a crucial part of a business, as it is often necessary for colleagues to work well together, trying their best in any circumstance (Bodwell, 1996). Teamwork means a group of people working together (Chem Geek 5 years ago) likewise; that people will try to cooperate, using their individual skills and providing constructive feedback, despite any personal conflict between individuals. Example in a marriage the husband and wife would be the team, in

family, mother, father and children would be the team, in business all the employees would be the team, such that everyone would want to strive to reach the same goals.

2.2.3 Types of Teams

There are six major types of teams (Bodwell,1996) namely informal, traditional, problem solving, leadership, self-directed, and virtual.

2.2.3.1 Informal Teams

Informal teams are generally formed for social purposes. They can help to facilitate employee pursuits of common concerns, such as improving work conditions. More frequently however, these teams form out of a set of common concerns and interests, which may or may not be the same as that of an organization. Leaders of these teams generally emerge from the membership and are not appointed by anyone in the organization.

2.2.3.2 Traditional Teams

Traditional teams are the organizational groups commonly thought of as departments or functional areas. Leaders or managers of these teams are appointed by the organization and have legitimate power in the team. The team is expected to produce a product, deliver a service, or perform a function that the organization has assigned.

2.2.3.3 Problem Solving Teams

Problem-solving teams or task forces are formed when a problem arises that cannot be solved within the standard organizational structure. These teams are generally cross-functional; that is, the membership comes from different areas of the organization, and is charged with finding a solution to the problem.

2.2.3.4 Leadership Teams

Leadership teams are generally composed of management brought together to span the boundaries between different functions in the organization. In order for a product to be delivered to market, the heads of finance, production, and marketing must interact and come up with a common strategy for the product. At top management

levels, teams are used in developing goals and a strategic direction for the firm as a whole.

2.2.3.5 Self-directed Teams

Self-directed teams are given autonomy over deciding how a job will be done. These teams are provided with a goal by the organization, and then determine how to achieve that goal. Frequently there is no assigned manager or leader and very few, if any, status differences among the team members.

2.2.3.6 Virtual Teams

Technology is impacting how teams meet and function. Collaborative software and conferencing systems have improved the ability for employees to meet, conduct business, share documents, and make decisions without ever being in the same location. While the basic dynamics of other types of teams may still be relevant, the dynamics and management of virtual teams can be very different. Issues can arise with a lack of facial or auditory clues; participants must be taken at their word, even when video-conferencing tools are used.

Accountability is impacted by taking a team virtual. Each member is accountable for their tasks and to the team as a whole usually with minimal supervision. Key factors in the success of a virtual team are effective formation of the team, trust and collaboration between members, and excellent communication.

2.2.4 Characteristics of Effective Teams

Some characteristics of effective teams are clear direction and responsibilities, knowledgeable members, reasonable operating procedures, good interpersonal relationships, shared success and failures, and good external relationships.

2.2.4.1 Clear Direction

Clear direction means that the team is given a clear and distinct goal. The team may be empowered to determine how to achieve that goal, but management, when

forming the team, generally sets the goal. A clear direction also means that team outcomes are measurable.

2.2.4.2 Clear Responsibilities

Clear responsibilities means that each team member understands what is expected of her or him within the team. The roles must be clear and interesting to the team members. Each team member needs to be able to rely on all the other members to carry out their roles so that the team can function effectively. Otherwise, one or two team members come to feel that they are doing all the work. This is one of the reasons so many individuals are initially reluctant to join teams.

2.2.4.3 Knowledgeable Members

An effective team will be comprised of individuals who have the skills and knowledge necessary to complete the team's task. Cooperation is essential at an early stage in inventorying the skills and knowledge each member brings to the team, and working to determine how to utilize those skills to accomplish the team task.

2.2.4.4 Reasonable Operating Procedures

All teams need a set of rules by which they operate. Sports teams for example, operate according to a clearly laid-out set of rules about how the game is played. Similarly, work teams need a set of procedures to guide meetings, decision making, planning, division of tasks, and progress evaluation. Setting, and sticking to, procedures helps team members become comfortable relying on one another.

2.2.4.5 Interpersonal Relationships

Teams are composed of diverse individuals, each of whom comes to the team with his or her own set of values. Understanding and celebrating this diversity helps to make a stronger, more effective team.

2.2.4.6 Sharing Success and Failures

Everyone wants to feel appreciated. Within a team, members should be willing to express their appreciation, as well their criticisms, of others' efforts. Similarly, the

organization must be willing to reward the team for successful completion of a task and hold all members responsible for failure.

2.2.4.7 External Relationships

In the process of building a strong team, groups external to the team are frequently ignored. In order for the team to successfully complete its task, it cannot operate in isolation from the rest of the organization. Teams need help from people within the organization who control important resources. Establishing clear lines of communication with these people early on will facilitate the completion of the team's task.

2.2.5 Team Building

The most successful teams go through five stages of development. The stages are mentioned and described as follows;

2.2.5.1 Forming

Forming is the stage when team members become acquainted with one another. They also assess the group task and the ground rules that will apply to that task (Bodwell,1996). At this stage everyone is typically very polite and willing to go along with suggestions made by other team members. Team members try to avoid making enemies and are frequently more patient with one another than they might be later in the process (Bodwell,1996).

2.2.5.2 Storming

As the novelty of being a member of the team wears off, conflict emerges. Members of the team emerge who want to exert greater influence over the process. Leadership struggles begin, as do interpersonal conflicts (Bodwell,1996). Conflicts erupt over the task requirements and the best way to achieve that task. This is the stage at which listening and finding mutually acceptable resolutions to the conflict is most important. The team can either emerge united and ready to take on the assigned task, or divided, with some members taking a passive role (Bodwell,1996).

2.2.5.3 Norming

In this stage, team members make an effort to discover what standards of performance are acceptable. What do deadlines really mean? How high a level of quality is necessary? Does every member have to be at every meeting? What about developing sub-teams? If the team can establish harmonious relationships at this stage, they are ready to move on to the performing stage. Some teams, however, disband at this stage.

2.2.5.4 Performing

At this stage the team is ready to be productive and work on the task assigned. Team members' roles have been established and clarified (Bodwell,1996). Group interaction should be relatively smooth as the team applies some of the problem-solving skills it learned in earlier stages to the task at hand. If the team has reached this stage without successfully working through the problems and issues of the earlier stages, it may disband or regress and work through those issues (Bodwell,1996).

2.2.5.5 Adjourment

At some point almost all teams are disbanded, whether their task is completed or a team member leaves. On the one hand this can be a happy stage, with members congratulating one another on a job well done (Bodwell,1996). On the other hand adjournment means the disruption of working arrangements that may have become comfortable and efficient, and possibly the end of friendships.

2.2.6 Selecting the Team Members

Forming an effective team is more complex than simply throwing a group of people together, assigning them a task, and hoping for the best. Potential team members need to be interviewed and their skills and knowledge should be assessed(Lingard, et al, 2004). Issues to consider in selecting team members include: the individual's motivation with respect to both the team and the task at hand; the attitudes and goals of potential team members; potential problems with intra-group relationships; and potential problems with relationships with external groups (Lingard, et al, 2004).

The organization needs to first assess what the skills, knowledge, and attitudes of potential team members should be. What are the tasks that need to be accomplished for the team to be successful? Have managers analyzed the jobs and developed an inventory of required skills and knowledge?

Once these steps have been completed, potential team members can be interviewed.

Among the issues the interview process should cover are:

- (i.) What strengths does the individual bring to the team?
- (ii.) What is she or he willing to work on improving?
- (iii.) What problem solving style does the individual employ?
- (iv.) Can she or he share information in an effective manner?
- (v.) Does the individual have good listening skills?
- (vi.) Can the individual provide constructive feedback?

It is important to remember that effective teams are generally made up of a variety of personalities. The selection process needs to be structured so that it is not biased toward one personality type. An effective team needs both the thoughtful, detail-oriented individuals, as well as the outgoing, insightful individuals(Lingard et al, 2004).

Additional considerations for building an effective team are being identified. There are four important factors to consider when selecting team members:

- (i.) Years of professional work experience;
- (ii.) Frequency of team participation;
- (iii.) Type of team training;
- (iv.) Situational entry to team assignments (volunteered, assigned, requested).

These factors can be effectively utilized by management when selecting team members to increase the opportunity for overall success(Lingard, et al, 2004).

2.2.7 Organizational Benefits of Teams

Here are some of the benefits of teamwork and the importance of working together as a team:-

(i) One of the major benefits of teamwork is getting things done in less time

When leaders involve their teams to brainstorm together to find a solution, they will get many different and creative ideas. This effort will enable them to implement the best action plan and assign the tasks to the people involved. When everyone in the team knows that he has a part in the process and the end result, he will put in the efforts to get it completed. Teamwork helps individuals raise their self-esteem(Lingard, L.S, 2004).

(ii) Everyone wants to feel important and needed

When each person is aware of his role and that he is part of a team, he gets a sense of belonging. He will use his talents and creativity to do his best.

(iii) Teamwork promotes unity, rapport and bonding

When people work together, they are able to give and take, help and support one another because the main focus is to accomplish their mission.

(iv) One of the advantages of teamwork is it helps individuals develop personal responsibility

Even though the main focus is the team's goal, each person knows that he is accountable and is responsible to do his part or role.

(v) A person who participates in a team's effort will develop the right attitude

He will learn a lot of things that can help him advance in his career and personal life. He will become aware of the importance of communication, decision making, planning and preparation and taking constructive action

(vi) The other one of the benefits of teamwork is the task assigned becomes fun instead of a chore or feeling all alone.

When people do something in a state of joy, they are very resourceful. They find it easy to learn new skills. They may even outdo their best and discover that they have abilities that they weren't aware of. So though at first it may look like the benefits of

teamwork in the workplace serve only the company's goal, team members actually gain a lot personally from putting in the joint efforts. It helps a person develop positive traits and become a better individual.

2.3 Empirical Literature Review

Klein suggested that team building has positive moderate effects across all team outcomes. In terms of specific outcomes, team building was most strongly related to effective and process. The results show that the effectiveness of team building should be based upon the team size. Klein based much on the benefit of team building and the size of team which determine the effectiveness of the teams. Klein does not go deeply to look on how those teams are formulated, who formulate and what challenges those who formulate will face, since teams are not coming from vacuum place and does not exist automatically rather it depend much on experts to formulate it which Klein does not explain on it. The researcher aimed to reveal and challenging Klein ideas by providing ways in which teams are formulated, who formulated and challenges they could face during team formulation.

Aubewhen conducted her investigation on the roles of team members and self-managing behavior in regard to three dimensions of team effectiveness, the findings suggest that emphasis of team self-managing behaviors, may enhance team effectiveness, but this enhancement effect is contingent on task routines. Also the results show that team self-managing behaviors are positively related to team performance, team viability and team process improvement. Aube sticks on managing team only and roles of its members. Aube was not specific on how self-managing team originated, and that, one team cannot be able to perform better for itself rather its needs other teams to accomplish the tasks. Aube does not explain on how self-managing team as any other teams can be formulated, who formulate, various challenges faced them and how to address those challenges. The researcher aimed at criticizing Aube's ideas by identifying how teams formulated by who, challenges faced them and how to address those challenges for effectiveness and efficiency of the organization.

Jacob the author provides the background of social care teams which formulated to integrate with other team for effectiveness. The result focus on the management of integrated teams, the need to invest in resources for successful integration of team and the need for development of clear standard for monitoring the success and failure of integrated teams. Also the author emphasizes on teams' integrated teams. The same as Aube and Klein, Jacob did not show how and who formulated integrated teams. According to him development of clear standard for monitoring the success of any team should pass through various challenges which do not explained by him. The researcher show that no development of anything without challenges faced.

These empirical literature review act as supplementary materials to accomplish study; Though empirical literature review the researcher was able to know how team work and team building was strongly related to effective outcomes.

The researchers found that, in the literature, the concept of a team is indeed broad - it is something that exists any time two or more people are working together with a shared purpose.

According to the literature, the way teams are designed depends greatly on the task that needs to be performed and when and where it is being performed. However, despite the broad definition of a team, there are some common ideas. For instance, when people are working in a team, they have particular responsibilities that relate to their own specific skills and knowledge. One individual is always the leader, and this is agreed upon by the team or those who created it.

In healthcare for instance, teamwork is the ongoing process of interaction between team members as they work together to provide care to patients(Lingard,2004). The researchers found that while teamwork and collaboration are often used as synonyms in casual discussion, they are not synonymous. Critically, the researchers identified inter-professional collaboration as both a process affecting teamwork (and, in turn, patient care and health provider satisfaction) and an outcome in and of itself.

In fact, collaboration can take place whether or not health professionals consider themselves to be part of a team. The researchers cite the example of primary healthcare, where professionals including a family physician, a physiotherapist and a dentist may all provide care to the same patient, yet in most cases do not see themselves as a functioning team. On the other hand, effective teamwork rarely happens where there is no collaboration (Oandasan et al. 2006).

Teamwork requires an explicit decision by the team members to co-operate in meeting the shared objective. This requires that team members sacrifice their autonomy, allowing their activity to be coordinated by the team, either through decisions by the team leader or through shared decision making. As a result, the responsibilities of professionals working as a team include not only activities they deliver because of their specialized skills or knowledge, but also those resulting from their commitment to monitor the activities performed by their teammates, including managing the conflicts that may result (Oandasan et al. 2006).

The past employees' teams pulled together a strong evidence base for the characteristics of effective teams, and the evidence tells us that these teams adapt and respond to changing conditions. Members of effective teams have faith in their ability to solve problems, are positive about their activities and trust each other. Moreover, they can determine areas for improvement and reallocate resources to do so. And, of course, effective teams are often self-evident because they produce high-quality results.

In healthcare, these include improved patient outcomes and cohesion, and competency or stability for the team itself. Outside of healthcare, research tells us that teams working together in high-risk and high-intensity work environments make fewer mistakes than do individuals. This includes empirical evidence from commercial aviation, the military, firefighting and rapid-response police activities. These studies show a strong relationship between qualities such as flexibility, adaptability, resistance to stress, cohesion, retention and morale with effective team performance (Baker et al. 2005 and Gully et al. 1995, 2002).

In healthcare, studies have suggested that teamwork, when enhanced by inter-professional collaboration, could have a range of benefits. Although the link is far from definitive, it appears that teamwork and team composition could have positive effects, particularly in quality and safety (Oandasan et al, 2006). These include reducing medical errors, improving quality of patient care, addressing workload issues, building cohesion and reducing burnout of healthcare professionals. For example, a trial of team training for emergency room staff in US hospitals resulted in a reduction in clinical error rates from 30.9 to 4.4% over a 12-month period (Morey et al. 2002).

Practical and well-evaluated plans for implementing teamwork are fairly rare, although Oandasan et al. (2006) note that in health services research, there have been a number of recent attempts to capture and evaluate individual training programs to enhance teamwork, with some evidence of effectiveness. For example, they note that patient safety studies have found that team training and decision aids such as checklists and communication protocols can be used to improve team processes and reduce adverse events (Hoff et al.; Lingard et al. 2004; Pronovost et al).

In the United States, researchers looked recently at more than 20 years of research on specific techniques for building and training teams, which focuses on building appropriate knowledge, skills, and attitudes among potential team members in medical environments. This review produced an extensive collection of guidelines relating to the content and style of team training programs (Baker et al. 2005b; Volpe et al. 1996).

In addition, a recent review of six medical team training programs concluded that Crew Resource Management (CRM), a team training model from the aviation field, has many important lessons to offer healthcare professionals, a point also noted by the CHSRF-funded team (Baker et al. 2006; Oandasan et al. 2006). So far, a few jurisdictions have developed customized healthcare CRM programs for teams in operating rooms, obstetrics, intensive care and emergency care (Health Council of Canada, 2005).

The rise of the Internet, the creation of a global fiber-optic network, and the rapid development of long distance communication technologies has made it very easy for people all over the world to work together. It created a global platform that has allowed more people to plug and play, collaborate and compete, share knowledge and share work, than anything we have ever seen in the history of the world (Friedman). The new communication technology gives teams a great advantage by providing many options that didn't exist before, such as allowing employees to work from their homes locally or by working together in teams across the continents.

The nature of work has begun to shift from a production-based to service related business spawning a new generation of knowledge worker no longer bound to a physical work location. Taken together, these factors suggest that firms are faced with increasing challenges to coordinate tasks across time zones, physical boundaries, cultures, and organizational contexts. The increasing globalization of trade and corporate activity increases the pressure to innovate and provide quality services to worldwide markets.

Over time, this has led organizations to choose the most qualified people, a "dream-team," regardless of their physical location (Kerber). These remotely connected dream teams are known as global virtual teams (GVTs). Global virtual teams are different from intra-national virtual teams in that they are "not only separated by time and space, but differ in national, cultural, and linguistic attributes.

According to Wheatley and Wilemon global team members "differ in their functionality, which adds complexity to group dynamics." Global virtual teams can be formed quickly and are agile by their nature. They can help organizations decrease their response time to changes in today's hyper-competitive markets by taking advantage of round the clock work by team members dispersed around the world.

Because of the unique challenges confronting virtual teams, it is especially important at their formation that they build upon a strong foundation. Among others, building blocks for successful virtual teams include the following;

2.4 Creating a Mission, Goals, and Ground Rules

An often overlooked exercise in any team situation is the discussion of processes and rules which should govern team meetings and projects. Virtual teams are no exception. In reality, establishing and adhering to goals and ground rules is more complicated in virtual teams than in those where members have the frequent opportunity to meet face-to-face (Oandasan, 2006). The inability to have face time with one another makes it difficult for team members to "touch base" and maintain a unified purpose.

The need to do this, however, is clear. If the individuals of a team do not have a clear and shared understanding of where they are going, they will never get there. Virtual teams should hold an orientation meeting (face-to-face if possible) where team members acknowledge not only the purpose of the team, but the significance of their team's purpose for the organization in which it operates.

Understanding their purpose, members of the team should then set goals and assign tasks toward the fulfilling of that purpose (Oandasan, 2006). Each team member should come away from the orientation meeting with a clear understanding of the team's purpose as well as their individual role.

2.5 Identifying Stakeholders and Their Expectations

The purpose of a virtual team should be very closely tied to the expectations of stakeholders. Therefore, stakeholders or stakeholder representatives should be actively involved in the formation of the virtual team. Clarifying the needs and expectations of stakeholders in the beginning will help the team to avoid unnecessary work, confusion, and conflict.

A documentation of stakeholder's expectations should be made for reference throughout the project. Future communication between stakeholders and team

representatives will further ensure that the team's purpose is on track and being fulfilled.

2.6 Complimentary Roles and Responsibilities

It is important that every member of a virtual team has a full understanding of the capabilities and roles of individual team members. Each must know his or her role, the role of others, and to who they may look for resources and support. Without this knowledge, the team will not achieve its performance potential. If the responsibilities of team members are clearly defined and documented, each team member will be accountable to each other and to the group for the fulfilling of their responsibilities (Oandasan,2006).

The ground rules established in the formation of the group should address responsibilities and tasks and likewise identify remedies and protocol when individual and group responsibilities are not fulfilled. In order for team members to "own" their role and responsibilities, they should document their perceptions of their role within the team. Only when team members have fully bought into the team's purpose and their role within it can they be held fully accountable.

2.7 Building Relationships, Trust, and Rewarding Experiences

The ideal way of building relationships with team members is to spend time together on face-to-face. As mentioned earlier, this can be difficult in virtual teams whose members may reside continents away. LaFasto and Larson suggest that it is even more important for virtual teams to connect in person on a regular basis: "For a group of regional managers spread across the country or around the world, ensuring adequate face time might mean meeting together every quarter to calibrate major activities, explore common challenges, and confirm relationships".

When relationships between team members are built and confirmed on an ongoing basis, a culture of trust will exist even when members are working virtually with one another. The way a group behaves and performs affects individual members (Oandasan,2006). When trust is present and group behavior is positive, so too will be

team member's evaluation of the experience. An individual's positive evaluation of the team leads to greater trust and ongoing participation. The collaborative participation of team's members translates into group behavior in a cyclical pattern as shown below.

The increasing use of global virtual teams demands special attention to differences in culture, communication barriers, and inherent trust existing among the team members. While these teams are not fundamentally different from traditional teams, additional focus and effort in some key areas is necessary to ensure team success (Oandasan,2006). These include knowing the cultural differences that exist in the team and taking steps to educate the other team members and understanding how this affects how they should approach different situations.

2.8 Common Problems in Team Formation

Leaders and managers select too many members in their own image. As a result, teams become unbalanced with too many people overlapping in the same areas, while there are skill gaps in other areas.

- (i.) Leaders and managers do not understand their own strengths, abilities, and preferences.
- (ii.) Individuals in unbalanced teams feel their talents and abilities are not being used.
- (iii.) Leaders and managers feel they do not know how to motivate people. This is because they do not know them and their individual needs.
- (iv.) Team members feel that the team does not work smoothly. They believe individual work preferences conflict rather than complement each other.

It is time for the leaders and managers to do some rebuilding if their formed teams are facing any of the following problems:

- (i.) Loss of productivity or output
- (ii.) Complaints
- (iii.) Conflicts between personnel
- (iv.) Lack of clear goals

- (v.) Confusion about assignments
- (vi.) Lack of innovation or risk taking
- (vii.) Ineffective meetings
- (viii.) Lack of initiative
- (ix.) Poor communication
- (x.) Lack of trust
- (xi.) Employees feel that their work is not recognized
- (xii.) Decisions are made that people do not understand or agree with

If you have a team problem be sure to include the team on the rebuilding process;
First, have a diagnostic meeting:

This meeting should be off-site so that there are no interruptions and to show them you are truly committed to building a team. This part of the process is not to fix any problems but to bring forth what is both good and bad with the team in order to formulate future plans (Oandasan, 2006). You need to find out what is working or not working and where they are with their working relationships with each other, other teams, and you.

If the team is large, it might help to break them down into smaller discussion groups in order to have more lively discussions or to pair them up and have them report back to the team(Oandasan, 2006).

Next, categorize the issues, such as planning; scheduling; resources; policies; tasks or activities the group must perform; interpersonal conflict etc

Once all the information has been categorized, develop action plans to solve the problems.

Finally and most importantly, follow up on the plans to ensure they are being accomplished.

2.9 Challenges and Opportunities for Management and Policy

It is difficult to imagine who could oppose implementing effective teamwork as a way to improve healthcare. Even casual observers would likely equate the healthcare sector with teams and teamwork, and cite the history of nursing as an example(Oandasan,2006). However, in healthcare delivery, teams rarely exists that incorporate different professions and occupations, as well as patients and families.

The greatest obstacle to change is arguably the hierarchical culture of healthcare. Entrenched attitudes about scopes of practice, professional "turf" and historical power structures can sabotage the essence of what team works are(Oandasan,2006). Formidable barriers that arise out of this culture include the self-regulation of professions, current malpractice and liability laws and funding and remuneration models. All these discourage and deter the establishment of teams (Oandasan,2006). In addition, significant and persisting supply issues continue to preoccupy both health workers and system managers and policy makers, and confound dedicated efforts to implement effective teamwork.

2.10 The benefit of Teamwork within Organizations is that it allows for More Efficient Work

If everyone gets along well, then the job gets done faster, and correctly. Also, it allows for an even distribution of work suited to everyone's capabilities. These are the concrete results to watch for as when focus on building teamwork in your department.

2.10.1 Efficiency

With teamwork comes improved efficiency. The last thing you want is to have two employees reproducing the same project or doing the same work when the task can be handled by one employee. Make sure employees communicate regarding task assignments, project scopes and how projects intersect to maximize efficiency.

2.10.2 Morale

Employees who work well together is happier, which boosts morale. This makes your office a more pleasant place in which to work, and that may lead to better employee retention.

2.10.3 Information Preservation

If employees work together, valuable information is shared, protecting the company from injury or loss when someone leaves the company. When an employee works on a project by herself and other employees don't know exactly what she does or how to run the project this lone employee handles, a problem can arise when that employee quits or is let go. Sharing information can cut down on time spent learning valuable information a former employee understood well.

2.10.4 Innovation

When successful teamwork prevails, innovation skyrockets. It's true that two heads can be better than one; let your employees brainstorm for solutions together, working out the kinks in project plans.

2.10.5 Reduced Waste

While teamwork building meetings can feel like a waste of time, the resulting cooperation and reduction of redundancy can more than compensate for the time invested in collaborating with one another. Encourage employees to look for ways to reduce duplication of efforts and streamline production.

2.10.6 Usability

When employees collaborate on projects that affect other employees in the company, you'll see great benefits in the usability and workability of projects. The employees who will actually use the product or process in question will have valuable input for those on the design end of the product or process. If you give employees a chance to work together as a team, you'll reduce the need to rework projects, products and procedures.

2.10.7 Unity

One of the most valuable benefits of teamwork is the sense of unity that accompanies a positive work environment. By fostering this sense of unity, you also promote a sense of "all for one and one for all," which is good for the whole company.

4.11 Methods used by Managers to Formulate Teams

In the field study the researcher was much interested to know if there were any methods used by TRA Managers to formulate teams.

Managers replied that the methods they use to formulate team work are:

4.11.1 Level of Education

During team formulation managers consider much the levels of the team members, whereby the team leaders shall have higher level of education than other members. This create respect over team members to the team leaders, example in Large Taxpayers in Audit section Team leaders have a high grade of performance: Manager is do mix the workers with the Degree and have a long experience mix with those who are new in working and are degree holders with no experience.

4.11.2 Experience of Work

As working experience needed to all organizations, even it is very important during team formulation. Managers looks much on the work experience of the team members, this will help to assign tasks, which will ensure effectiveness and efficiency of the organization. Example, in LTD there are Team members with different experiences from one year and above, Manager is do mix the new workers with the old one so as those who are new in working gain experience to the old once.

4.11.3 Age and Sex

During team formulation, Managers select team members regardless the sex and age of the team members, there were also mixture of the sex although women seems to many than men, this was because the number of women employed by government was high than men so as to be difficult to balance men and women, example in Audit there were only 40 men, whereby the rest were women.

4.11.4 Professional of Workers in the Organization

During the selection of team members the professionalism of workers was much considered by managers, whereby members poses different professional hence perform different tasks. Managers after study the nature of the work, then they will realized the kind of professional will fit and select members with such qualification, example in tax investigation team needs persons who are professional in mathematics while include calculations.

4.11.5 Nature of Work Load

There was no exactly number of team members, such that members differ from one team to another team depend on the nature of work load. Some of team have few members while others have many. Example in Technical unit teams are few than in Audit unit. This is because Technical unit deals with critical issues and long experience professionals in tax matters compared to Audit unit which deals with auditing within the taxpayers under LTD. Therefore managers were formulated different teams with different number of team members by looking the nature of work to be performed.

CHAPTER THREE

METHODOLOGY

3.1 Overview

This chapter presents the methodology used in the study. It covers the description of the research design, study area, type and sources of data used, sampling procedure and sample size and the tools of data analysis used.

3.2 Research Design

The research used a case study design of which the Tanzania Revenue Authority (TRA) Large Taxpayers department was selected for investigation. This helped the researcher to obtain respondents who are TRA employees for the in-depth information relating to the topic under the study because a reasonable unit of enquiry which was drawn in order to exhaust enough information.

3.3 The area of Study

The study was conducted in Large Taxpayers department situated at Tanzania Revenue Mapato House near Railway station in Dar es Salaam region. Large taxpayers department (LTD) is one of the four(4) revenue departments of TRA. It accounts for 73% of the domestic revenue and 43% of TRA total revenue collections. Large taxpayers department has 130 working staff and 432 taxpayers are being administered by the department. Given the above information, this very important TRA's department require a cemented teamwork in place to successful attain government revenue collection targets.

3.4 The target Population

Study population is the total members of a defined class of people, objects, place or events selected because they are relevant to my research question. The target population for this study comprised staff working under the large taxpayers department and all business taxpayers administered by department which is

alltaxpayer's registered under department like Tanzania Breweries Limited (TBL), Tanzania Electric Supply Ltd (TANESCO), NIDA Textile Mills Ltd, Tanzania railways corporation (TRC), Vodacom Tanzania Ltd, ASB Tanzania Ltd (Kilimanjaro Kempisk Hotel), diamond Trust Bank, Habib African Bank, Southern Sun Ltd, SBC Tanzania Ltd, Estim Construction Ltd, Tanzania Telecommunication Company Ltd (TTCL) and so forth.

3.5 Sample size and Sampling Techniques

Study sought to understand and ensure a well-known sample of which for this case is the Large Taxpayers department in Tanzania Revenue Authority and the methods (techniques) which was used to collect data are hereunder detailed.

3.5.1 Sample Size

In the course of selecting sample size, the study was considered true representative respondents from the target population. In this case only 100 respondents, that is, 60 from TRA Large taxpayers officials who are senior tax officers, tax officers, assistant tax officers and accountants and 40 from taxpayer's registered under the department.

3.5.2 Sampling Technique

Sampling is the act, process, or technique of selecting a representative which form part of a population for the purpose of determining the characteristics of the whole population. It should be ensured in the sampling process itself that the sample selected is representative of the population. This study used two methods namely simple random sampling and purposive sampling to obtain its sample size. Purposive sampling was used to choose only those elements which are able to deliver the required data in order to exactly meet the intended matter. Random sampling was later used to select worker in the organization regardless gender, age and sex to get specific information needed.

Simple random sampling method was used during the study since it is the best known technique. Simple random sampling is a basic type of sampling, since it can be a component of other more complex sampling methods. According to (Kothari)

this method is known as chance sampling or probability sampling where each and every item in the population has an equal chance of inclusion in the sample. Since teamwork is meant to capture involvement of each staff and assess how each officer feel belonging to such team – simple random sampling was the best method to deploy for un-biased results.

3.6 Types of Data

Both primary and secondary data collection methods were used. Primary data collection methods that were used are questionnaire and interview while Secondary data collections aided to various documents and other written reports available at TRA, Libraries and the internet.

In additions, interview was conducted through either telephone or face to face to collect qualitative information such as opinions and views of the study from taxpayer's registered under TRA Large Taxpayer's department as they are department which have big collection

3.7 Questionnaire

The study deployed a questionnaire which was developed with pre-determined set of questions prepared in a written form and distributed to 60 TRA officials, 40 taxpayers registered under the department from different sectors. The research aimed at choosing those categories of respondents due to the fact that they are assumed to be able to read the questions, understanding and could well responds to questions correctly. The questionnaires include both closed and open ended questions. *(Questionnaire is attached: Appendix 1)*

3.8 Interview

Interview can be conducted through telephone to collect qualitative information such as opinions and views of the study from Taxpayer's registered under TRA large Taxpayers department as they as the department which have big collection and working through teamwork. Taxpayers under Large taxpayers department who

cannot reach directly can be interviewed through the telephone during data collection (Attached interview questions: Appendix II).

3.9 Document Review

Document review involves collecting and analyzing data from written documents. In document reviews, the study used secondary data already collected and reported. This is called secondary data because often they were gathered by someone else for purposes other than this research work.

In this study however, secondary data used was mainly from internet, books and various weekly, monthly and annually reports. For example tax revenue collection reports were collected from TRA Large Taxpayers department annual reports from 2010 to 2013.

3.10 Data analysis and Presentation

Data analysis was done after the fieldwork of data collection through interviews, questionnaires, and documentary reviews. The data collected were first managed using Statistical Packages for Social Sciences (SPSS) and later were analyzed using both qualitatively and quantitatively. Quantitatively, data analysis is involved computation of descriptive statistics such as percentages, frequencies, averages and cross tabulation analysis. Tables were used to present characteristics and distribution of employees in various aspects studied such as number of members in teams, perception of employees to the relationship between team working and work efficiency, types of teams being used by TRA to mention but a few.

CHAPTER FOUR

ANALYSIS AND DISCUSSIONS OF THE FINDINGS

4.1 Introduction

In this chapter the analysis and discussion of the findings are presented. The analysis and discussion in this chapter is based on the responses from research questionnaires, interview questions and secondary data information. The research intended to assess the contribution of teamwork performance in tax collection''; a case of Large Taxpayers Department in TRA. Main areas of concern in the research were to identify the mode(s) of teams existing in TRA; compare TRA employees productivity (work efficiency) with and without teams in Tanzania; infer on the relationship between organization (TRA) productivity and team working spirit in Tanzania and finally identify problem(s) and or challenge(s) faced by teams in tax collection to TRA employees in Tanzania and this was according to the research objectives.

Large taxpayers department has 130 working staff and 432 taxpayers are being administered by the department. In this case only 100 respondents, that is, 60 from TRA Large taxpayers officials who are senior tax officers, tax officers, assistant tax officers and accountants and 40 from taxpayer's registered under the department. Senior officers and tax officers have more than seven years in the work of collection. Are the ones who was selected as a Team leaders.

The respondents were supposed to answer whether they know about team work or not. 100 percent of respondents agreed to the fact that they know about team work. Out of 60 respondents 45 said that they work in team so they know about team work.

4.2 The mode (s) of Teams Existing in Tanzania Revenue Authority (TRA)

Modes as a method or ways of team which is used at Large taxpayers department, the teams was arranged according to the kind of duties which is performed by

employees. According to primary and secondary data the following are the modes existing in Tanzania Revenue authority.

Table 4.1: Modes of Teams Existing in TRA

Modes of Teams	No. of respondents	Actual No. of respondents	% of scores	Total percentage (%)
Informal teams	40	45	89%	100%
Traditional teams	32	45	71%	100%
Problem solving teams	45	45	100%	100%
Self directed teams	39	45	87%	100%
Leadership teams	33	45	73%	100%

Source: Analyzed data, 2014

4.2.1 Informal teams

These are teams which have a rank structure as in; having a leader or someone who co-ordinates as task. The table indicates that 89 percent of staff come together and interact regularly. Such groups develop within the formal culture. Members of informal teams tend to subordinate some of their individual needs to those of the team as a whole. In return, the teams support and protect the individual members. The activities of informal teams may further the interests of the organization.

4.2.2 Traditional teams

Known as conventional or co-located or collocated teams, consist of individuals working in physical proximity, the virtual teams refers to a group of individuals who are separated by physical distance but are united by a shared goal. At Large taxpayers department each Team Leader is interacted with other group members and discusses the targets and goals which is given to them for specific week, month or year. The table above indicates that 75 percent of staff enjoy being part of the team they are used to for a long time to an extent that they have form their own norms. In these teams, members are largely selected based on their traditional and functional skills. Information is being exchanged during informal discussions. This has helped TRA to retain its staff because of traditional and norms as members takes and

consider their history since they met and how they enjoy being together. Also they fear about going out to establish another live of which they are not sure with.

4.2.3 Problem Solving Teams

Is a group of individual assembled to work on a project that involves resolving one or more issues that have already arisen or to deal effectively with issues as they arise. In a business context, a problem solving team will typically be formed for a limited time frame incorporating staff from different organizational levels with various relevant sets.

100 percent of respondent agreed to the fact that they have team member who they believe when brought together once there is an issue they can effectively solve the problem. This has come due to the fact that TRA have invested time, energy and money in corporate leaning, and they what to have a pool of champions who can save for experts and guru in several taxation areas. Team Leaders are too busy to keep the team accountable for using news skills, specialists struggle to see the connection between training and daily problem solving. Problem solving team brings key line managers together to solve real time problems with the help of a facilitator and with this activity get done in time and quality.

4.2.4 Self-directed Teams

Is a group of people, usually employees in an organization, who combine different skills and talents to work without the usual managerial supervision toward a common purpose or goal. It seem TRA has invested in team spirit building as I was hearing comments over and over that seemed to echo and validate Fredrick Herzberg's historic work on motivation and job enrichment. 87 percent in the Table above indicates that most of team members are self-directed and they can handle their assignment with or without being closely guided. Before the Team Leader made all the decisions, as team, each member must have more responsibility, more pride in their work. They are solely responsible. Each member is secure as a person within the group or team.

4.2.5 Leadership Teams

Is the ability to motivate people through communication, ethics, defining a purpose, mentoring, training, monitoring and controlling. There is a group of Team Leaders who must be aware of unity on the part of all its members. 73 percent of all respondents in the department indicated that each Team Leader can have a power of managing a group of people brought together to work to achieve a common goal or given targets. Each Team has its target in large taxpayers, so they are supposed to give everyone to work as one team. This is also charged with supervisory role on targets and acts as HR manager of its group.

According to Table 4.1 above, Problem solving teams, Informal teams, self-directed teams, and Leadership teams are the modes of teams existing in Tanzania Revenue Authority (TRA) as they have been mentioned by respondents in the questionnaires and during the interview. Moreover, same table shows that problem solving teams is the key dominants existing in TRA since they have scored 100% frequency scores out of 100%. Therefore, Tanzania Revenue Authority is working in form of taskforce and technological oriented in achieving its revenue collection objectives which is good.

The research suggests that for team members to trust in the team, they must feel that (a) the team is competent enough to accomplish their task (in the literature we reviewed, this is expressed in terms of constructs such as potency, collective efficacy, group efficacy, and team confidence), and (b) that the team will not harm the individual or his or her interests, which we refer to as safety. Based on this TRA can have robust team which can ensure their organization interest is maintained in the heart of team and so individual team members.

4.3 Importance of team work in Tanzania Revenue Authority

Teams are formed when individuals with a common taste, preference, liking, and attitude come and work together for a common goal. Teams play a very important role in organizations as well as our personal lives. "Coming together is a beginning. Keeping together is progress. Working together is success" Henry Ford

Every employee is dependent on his fellow employees to work together and contribute efficiently to the organization. No employee can work alone; he has to take the help of his colleagues to accomplish the tasks efficiently. It has been observed that the outcome comes out to be far better when employees work in a team rather than individually as every individual can contribute in his best possible way. In organizations, individuals having a similar interest and specializations come together on a common platform and form a team.

Teamwork is used to increase the performance, employee unity and organization culture. Organizations that must frequently develop new ideas or products using a project-based approach assemble teams in order to diffuse responsibility. Team members use teamwork to bounce ideas off of one another before deciding on a development path for organization.

According to researchers' specific objectives, 100% of respondents agreed that there was positive impacts of team work at Large Taxpayers Department in TRA. Among the reasons they provided was that, 32 per cent of respondents said team work improves the quality of work life for employees. Likewise 18 per cent of respondents suggested that in Large Taxpayers Department team work reduce absenteeism and labour turn over, since each team member feel as part of the organization and should perform his or her duty assigned accordingly to increase the performance and attain goals of the team and organization in general. Moreover, 23 per cent of respondents said they enjoy being members of team while 15 per cent they suggested that team work increase innovation and improve organizational adaptability and flexibility. This was due to different team members with different skills, knowledge and interest to share their traits together and bring changes and challenges to other members. 12 per cent of respondents further suggested that team work improve office politics by improving communications and trust between team members.

4.4 Productivity with and without Teams

According to primary data the following is TRA employees' productivity (work efficiency) with and without teams Table 4.2 shows. TRA employees' productivity

with teams scored 75% out of 100% while TRA employees' productivity with teams scored 15% out of 100%.

Table 4.2: Productivity (work efficiency) with and without teams

TRA employees' productivity	No. of respondents	Actual No. of respondents	% of scores
With teams	60	45	75%
Without teams	60	15	25%

Source: Analyzed data, 2014

The table above means that, for TRA to successes they must enhance team spirit. Productivity increases at great extent with teamwork. Hence, Tanzania Revenue Authority should emphasis on teamwork in order to increase productivity. This is according to various respondents' views as they have been mentioned by respondents in the questionnaires and during the interview. In other words, TRA employees feel connected and so productive once they work in team rather than working without team. During interview, there were those who said, given the nature of their activity they do not have to work on a team and perhaps this form part of those who amount to 15 per cent.

TRA use small teams to maximize workflow and increase performance. When compared to individual employees, these teams are capable of performing higher quality work in a shorter period of time. However, this effectiveness and efficiency is only possible when team members know how to work together. Team members must focus on their role within the team instead of solely on their own personal ambitions. However, during interview it seems the management is not that much aware of what should be done rather they said it is part of Human Resources functions to design that not the core function of Large taxpayers department which its core business is revenue collection. This was seen as an area of weakness as this need to be done by superiors who run the day to day activities with these team.

This research found that there things to be looked up which include the common goal which must be team oriented and clearly defined and target to be achieved by one employee as well as a team goal that requires maximum participation by all team members. Another key to that is an ability to articulate and convey information is important if the team is to succeed. Having the above is one thing but to have strategy to archive this must as well come from management and trickle down through the same department not from HR department which can only serve for HR policy and guidance in the core to streamline the teamwork programs.

4.5 Productivity and Team Working Spirit

When it comes to improving productivity, teamwork is a key ingredient when used the right way and in moderation. Discussion and idea-sharing are useful, but ultimately, someone on the team needs to take control and make choices. Giving knowledgeable teams the authority to make decisions and move forward is crucial to turning teamwork into an opportunity for improvement.

According to primary and secondary data the following have been used to infer the relationship between organization productivity and team work.

Table 4.3: Relationship between Organization (TRA) Productivity and Team Work

Measure of relationship	No. of respondents	Actual No. of respondents	% of scores	Total percentage (%)
Reward systems	44	60	73	100%
Leadership	41	60	68	100%
Increase in productivity	52	60	86	100%
Training & learning	34	60	56	100%
Goals achievements	44	60	73	100%
Motivation	29	60	48	100%

Source: Analyzed data, 2014

4.5.1 Reward Systems

The table above indicates that 73 percent of respondents consider reward system must be used to enhance team and so productivity. The only way employees will fulfill their dream is to share in the dream. During interview it was found that TRA being a government agency does not offer monetary bonuses and that, the most used incentive includes recognition, promotions, reassignment and other non-monetary bonuses.. “Once this is taken care then we can be sure employee stay comfortable in their team and work so comfortably” said one senior Manager. During interview with human resource personnel, this was proved as the same was reiterated which simply mean, workers working in a team should be rewarded accordingly and based on consistency approach.

4.5.2 Leadership

It is easy to state that leaders lead, while teams follow leaders to reach goals and objectives. Yet, great teams have superior leaders as members. To paraphrase a common definition of solid leadership, "Leaders are people that other people want to follow." However, most outstanding leaders are also equally accomplished team players. Over half of the respondent (68 percent) does agree to this and they wish to be part of the team that has a great leader. One question was then to find out how team leader climb came into being in TRA. The research found that it comes with both experience and performance records. Team are formed by one team leader who is likely to be principal officer or senior officer. It was found that every team leader has had recorded a unique performance in the course of his or her working with TRA.

The research further found that, in order for TRA to have strong team they make leaders whose probability towards streamlining other members in the team is high consequently high productivity.

On top of team leaders are Assistant Managers and Managers who coordinates and facilitate team operations. For instance, in Audit section there are 10 team lead by 10 team leaders who man tax audit and the flow of these team is coordinated by four

Assistant Managers under one Audit Manager who manage the entire section. This mode was observed in Data Processing Section, Technical Section as well as Debt Management section. A Manager's approach can have an influence on the productivity of her staff and the rest of the organization. Organizational efficiency is dependent on each department, led by its manager, performing its job and contributing to the success of the company. However, this manager and so to say the Assistant Managers all together comes into being having recorded a team leader experience for a reasonable number of years. This can simply tell that the Manager is a team leader and has been demonstrated to be so.

4.5.3 Motivation

Motivation just like rewarding and sometimes perceived synonymous is as important for teamwork. It is a pivotal part in managing human resource and it is closely linked with employees' job satisfaction and organizational performance (Ahmed at 'al). Having this TRA does consider schemes that motivate its staff although this study has found to such scheme to have less impact to lower cadre staffs. Less than half (48 percent) of respondent were satisfied with how TRA does motivate. The rest of respondent impliedly were not satisfied with how the department does motivate them. The study also revealed that, TRA staffs at a lower cadre are not well motivated that is why they are not loyal to their work and they seem not to belong to the organization.

During interview it was indicated that the large part of staff turnover compose junior staffs. These staffs are not included in the allowances like vehicle services, i.e. using airtime and the like. Senior officers and above are the ones who are entitled for motor vehicle allowances. The salary package is not sustainable enough and as a matter of curiosity one junior officer could sound signaling to be the source of corruption.

4.5.4 Increase Productive

A major goal for many business people, as the more productive their workforce is, the more money they can bring into their businesses. Team work can increase

productivity in the organization, Large taxpayer department required to collect 43 per cent of collections and they do work by teams so that they can reach the requested goals.

4.5.4 Training and Development

The study also revealed that there are a lot of graduates and if they will be efficiently utilized they could bring changes in the member's service provisions.

4.5.5 Goals and Achievement

Setting goals gives your life direction, and boosts your motivation and self-confidence. Learn SMART goal-setting here and achieve your dreams. Each team has goals to surpass, the goals which give direction. Each team must work at a given direction and collect tax as required.

Availability of Reward systems, Leadership, Increase in productivity, Training & learning, Goals achievements and Motivation are some of the measure of relationship between organization (TRA) productivity and team working spirit. This is according to various respondents' views as they have been mentioned by respondents in the questionnaires and during the interview.

4.6 Challenges faced by Teams in Tax Collection to TRA

The table below indicates that 75 percent of respondent do agree that some employee are not committed to teamwork. Effective work teams share a common way of thinking. However, during data collection and interview some team member indicated that some members want to achieve and get recognized as individual and they do not want to put individual egos aside. This become a challenge first to try and shape the way they view teamwork and help them focus on the benefits of a team mentality. This challenge need to be addressed by management and try to see how to overcome this challenge before it can affect its performance.

Table 4.4: Challenge(s) Faced by Teams in Tax Collection and frequency of scores

Challenges faced by teamwork	No. respondents	Actual No. of respondents	% of scores	Total Percentage %
Personal mentality and attitude	45	60	75	100%
Lack of skills	41	60	68	100%
Poor faith for managers over team members	39	60	65	100%
Poor of technology	30	60	50	100%
Lack of manpower	23	60	38	100%

Source: Analyzed data, 2014

4.6.1 Personal Mentality and Attitude

Teamwork possess a "one for all and all for one" attitude. As a team leader, you must persuade a diverse group of individuals to want to achieve as a group by putting individual egos aside. Help shape the way your employees view work by focusing on the benefits of a team mentality.

4.6.2 Lack of Skills

Respondents said that lack of skills is one of the challenges facing teamwork in TRA's course of business. Taxation is too difficult field as it combines Accountancy, Law, Economics, Statistics and other field. This triangulation of field need a consistency and long practice to become professional and therefore sometime become a challenge. Perhaps this is why this study recommend proper rewards and so goes to motivation schemes.

When a team really lacks the skills necessary for the satisfactory performance of his or her duties, or if another issue is negatively affecting his or her ability to perform. Often, when a Manager assumes that someone cannot do a job for lack of skill, the real problem is actually centered on sloppiness. Some employees do not feel good to

engage into something which they do not have skills at. This makes it difficult to accommodate this kind of people in a team especially if that assignment is to take a short course.

4.6.3 Poor Technology

This does pose a measurable challenge since some team members are exposed to advanced technology especially with the use of computers. The table above indicates that 50 percent of respondents mentioned that this is a challenge. During interview it was observed that young employees tend to come with advanced technology while the experienced staffs are not so competent in the use of computer packages. This makes it difficult to merge the team since the young is perceived to have technology exposed while less experienced in term of work knowledge. This in return delay teamwork spirit formation and in situation where these conflicts are not properly managed results into

4.6.3 Lack of Manpower

Thirty eighty percent of teams said about lack of manpower. This makes it difficult to effectively and efficiently meet the set target especially when some employee resign it takes time since the replacement is made. This cripples the performance of the team and so the teamwork get challenged especially when the left person was the key team player.

Generally in the side of managers they tried to explain the same as the team members, which make a researcher bear in mind that either team members of managers have almost similar suggestions on challenges facing managers in the formulation of teams. This was proved by researcher during the interview to the managers where they mentioned the same points as team members, below are points mentioned by managers. Therefore, Tanzania Revenue Authority should address the problem/ challenges facing team work in order to collect more tax revenue.

4.7 Measures towards Teamwork Formulation

During data collection, the researcher was much interested to know if managers took some measures to address challenges facing them during team formulation. Because managers are the one facing those challenges then they were aware of measures to address challenges whereby managers and some of heads of departments suggested that, in order to address challenges facing them in the formulation of team, firstly three said, “they are used to re-build a new team by exchanging team members and shift them from one team to another team”.

Apart from re-building a new team, secondly other two managers replied that they do clarify common purpose for team members and understand how individual self-interest can save and be saved through team work so as to increase motivation and morale of team members. Lastly but not least, one manager suggested other measures like creation of code of conduct that a team can live by.

4.7 Researcher’s General Observation

Generally, researchers observed that in any team there are challenges. Team members themselves were aware of those challenges related to team formulation by looking their perception. Each worker at LTD is a member of team except few, though almost all teams succeeded but there were some failures to some of them, for the reason that some of the teams are experienced in professional while some are new who lack experience.

Researcher observed that most of team members at LTD were aware of the importance of team work, and advice the team work to be encouraged to both public and private sectors hoped that “together they can perform better. The researcher observed also that, most of the team members enjoy being members. While very few of them do not enjoy due to their level of education. Some respondents on this case explained further that “we do not enjoy because we are lack in training and we need to attend several short courses so that we can cope with others”. The researcher was much interested to this statement and needs to know much are those hard tasks are left to those few respondents.

Write something in relation to data obtained from taxpayers. The data represented here and the discussion only centers' at TRA while your methodology cover in sampling taxpayers group.

4.8 Conclusion

Most of team members in Large Taxpayers department know about team work and how it add the performance in tax collection but there is a problems which make them not to full fill the targets as expected. Lack of Technology is one of it and shortage of staff, so in order to be in a good position the Organization can add the manpower and have a good technology for collection.

CHAPTER FIVE

CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter gives summary of the study, conclusion and recommendations to the Government and TRA (LTD). This chapter begins with the summary of findings then it concentrates on the conclusion and gives recommendations based on the findings of the study.

5.2 Summary of Findings

Most of TRA workers were aware of the concept of team work through being involved in team work where by almost 10 teams formed and divided in to sub teams were formed and divided in to sub teams.

Finding of the study shows that, team members were selected regardless the age and sex of the organizational workers. Most of team members vary from 28+ aged, where by women in LTD TRA seemed to be more than men. The main way which were used by managers to overcome challenges facing them like personal mentality and attitudes, lack of skilled personnel, poor faith of managers over team members whether increasing or decreasing of the team members. LTD TRA tried to rebuild new teams through the Authority.

Most of TRA (99.9%) workers were aware of the concept of team work through being involved in team work where by almost 10 teams were formed and divided in to sub teams.

Team Leader brings their expertise to the group to develop a product, design a process or initiate a product launch. All teams meet regularly to discuss the progress of their department. Each team member shares her knowledge with the team and learns from her colleagues. All together they work as a team and make sure that they performed the said targets with high performance.

It is noted that the Audit section deserves special attention from management and team leaders. First of all, to measures quantify the goals and the key results the team is asked to deliver. Each member see the big targets and the challenge the team has- in contrast to just their individual assignments and goals. According to the goals and targets given each team can work hard and make sure that they surpass the goals.

Team leaders encourage teams to expand the unit to build the communication and participation of the team members. They prompt the team to develop its own set of internal process and communication metrics, the Scorecard. These metrics cover team progress on interaction teamwork and membership issues.

In summary, a key team leader function is to make sure teams receive information about their assignment and expectations of each other. With team purpose and direction in mind team members see and think outside their silos. Leadership that creates Team targets and goals give teams traction to cross the chasm and perform.

5.3 To overcome Challenges Related to Team Formulation

Working as part of a team may feel overwhelming and sometimes stressful, depending on those you are working with and what you are doing. Although teamwork is challenging, it also can be rewarding and can help you complete tasks quickly. You can overcome the challenges of working on a team by having commitment, a positive attitude and an open mind as follows:

- (i.) Communicate thoroughly with everyone working on your team. Set objectives and goals, along with rules for communicating and respecting one another.
- (ii.) Listen to each member of your team, and try to ensure that each member is doing so. This will keep communication fair and will avoid divisions on the team.
- (iii.) Take advantage of downtime so that team members can relax and break the tension and get to know one another better. Having breaks between tasks will help avoid burnout or creative droughts.
- (iv.) Treat every member of your team equally, and balance time with each one. Avoid giving special treatment or attention to one person on the team.

- (v.) Show consistency when working with the team by completing all tasks assigned to you. Offer to help if possible to demonstrate teamwork, and encourage others in your group to do the same.
- (vi.) Ask team members for advice and opinions, and have open discussions about issues. Open communication will allow your teammates to build trust and help streamline the work.

5.4 Ways which TRA can Promote Team Work

At workplace, having a team that works for a common vision is the greatest advantage. If you're in charge of a team, there are many ways I can promote better teamwork. Making each member feel valued and encouraging input are good places to start. Putting in the time to promote teamwork will definitely pay off for my organization.

First, each staff is required to understand the benefits of teamwork. Any project you may be working on can actually be done in a quicker and more efficient way. Having team members means better inputs and suggestions. Also, it means that more people are willing to come together to achieve that goal/vision.

Second, each team leader is required to make your team-members feel important. The key to a successful team is that everyone shares the same passion and focus to achieve the desired target/goal. And that can only happen when everyone on the team is aware that they all are individually important for the success of the team as a whole. Involve people in the project; give them all the information, the goal, deadlines (if any). Make them feel that they're responsible for the outcome.

Third, each team leader must encourage inputs and suggestions from all team members. This would not only help establish a sense of purpose in everyone, but would also help as someone might come up with a suggestion to improvise which you may not even have thought of. Each team member must participate in suggestion of how to achieve the given goals and targets. In Large Taxpayers department there is a sub teams which each team have a team leader who is heading of all

activities/duties of targets or collections needed to be collected, so he/she must make sure that each member is encouraged to give his or her views to the group so that can be used as inputs to the team.

Forth, the TRA large taxpayers department can organize team meetings/activities If being part of a team is a regular thing for you at work (collection teamsetc) it's always a good idea to have team meetings and activities like outings, games etc. This helps every team member to know and understand the other members in the team and can also be the starting point for great friendships in the later years too.

Fifth, Large Taxpayers department or TRA in general must offer rewards and recognition to those teams which surpass the given goals. Everyone loves to be noticed for their hard work. That's where rewards and cognition sessions come handy. You can have certificates/awards distributed for members who have been instrumental in the team's success. This also acts as a motivator for others to try and achieve that award which means they would work harder at their individual roles in the team.

Lastly, each team leader must delegate responsibilities, if you're heading the team, it's always a great idea to delegate. That not only means less work for you, but also shows that you trust other people in the team enough to entrust them with some key responsibilities. It's a great confidence booster and you might actually stumble upon people who have great leadership qualities or methods of working in a team which can help everyone.

5.5 My General Views about Team Work

In the course of doing research, the following are general views about team work which according to this study is a group of people working together who one well developed and managed can help many thing within the organization.

First and foremost, asingle brain can't bounce different ideas off of each other. Each team member has a responsibility to contribute equally and offer their unique perspective on a problem to arrive at the best possible solution. Teamwork can lead

to better decisions, products, or services. The quality of teamwork may be measured by analyzing the following six components of collaboration among team members: communication, coordination, balance of member contributions, mutual support, effort, and cohesion. This study has found that there is a strong team formed in the so doing TRA's core business of assess, collect and account for government revenue. This already formed team led by strong well experienced team leader need to be maintained and the key to it is through proper rewards and motivation.

Also, a team that continues to work together will eventually develop an increased level of bonding. This can help people avoid unnecessary conflicts since they have become well acquainted with each other through team work. Team members' ratings of their satisfaction with a team are correlated with the level of teamwork processes present. It is therefore viewed by this study to have a positive staff retention and reduces unnecessary employee turnover.

Last that specifically related to individual's uniqueness. Every team member can and do offer unique knowledge and ability to help improve other team members. Through teamwork the sharing of these qualities allow team members to be more productive in the future. More so this is the very view of this study to have young staffs get proper grooming from senior team member for them to manage technical work and through that succession plan which ensure organization sustainability.

5.6 Conclusion

Problem solving teams, Informal teams, self-directed teams, Leadership teams, and Virtual teams are the modes of teams existing in Tanzania Revenue Authority (TRA) as they have been mentioned by respondents in the questionnaires and during the interview. Moreover, table 4.1 shows that problem solving teams and virtual teams are the key dominants existing in TRA since they have scored more than 100% and 91% frequency scores out of 100% respectively. Therefore, Tanzania Revenue Authority is working inform of taskforce and technological oriented in achieving its revenue collection objectives which is good.

Most of the team members need encouragement from the top management and those managers used to formulate teams by trusting team members that they can perform the task given accordingly so as to avoid conflict between managers or top management and team members. Once manager formulate teams they shall delegate power to the team leaders and wait to get a report of performance from team leaders instead of facing more team members directly were by many team members complained on it.

After formulation managers shall assist team leaders in developing strategies that cultivate team development and clarify common purpose for team members and understanding how individual self-interest can serve and be served through team work.

Likewise there should be creation of fundamental code of conduct that team can live on. By doing this it can be means of preventing disagreement and misunderstandings among team members.

5.7 Recommendations

Any effective team is based on the principles strategies and common purpose that everyone should pay attention on with fair share as a team member. Team members themselves should make sure they build an effective team through adherence and implement purpose, principles and planned strategies in order to maintain fairness.

If team work promoted in a sufficient manner it should improve the quality of work life of employees, it should reduce absenteeism and turn over to the employees which encourage innovation and improve organizational adoptability and flexibility, also improve communication and trust between the team members.

5.8 Areas for Further Studies

Although the study has covered one Department in TRA, the recommendation on the same issue were to be studied and adapted to other regions not only in public but also in private organizations in order to make an optimal conclusion with regards to team formulation and team work.

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APPENDICES

Appendix 1: Questionnaires

I am conducting a research on an assessment of team work in the performance of tax collection; a case of Large Taxpayers Department in Tanzania. The research requires tax officer/company to answer a set of questions to enable though assessment which will serve as inputs for my research report which will save as requirement for my the Degree of Masters of Public Administration (Human Resources Management. Your information is solely for academic purpose and will remain confidential. I am grateful that you will cooperate with me and this serve as an acknowledgement and appreciate your valuable contribution.

1. (a) Do you understand the team work?

- (i.) YES ()
- (ii.) NO ()
- (iii.) NOT SURE ()

(b) If yes, what are the challenges?

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2. If your answer above is YES are you aware of the methods used to formulate team at TRA?

- (i) YES ()
- (ii) NO ()
- (iii) NOT SURE ()

If yes or no, briefly explain below.

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3. For how long have you been working with TRA?

- (i.) Less than a year ()
- (ii.) About 5 years ()
- (iii.) More than 5 years ()

If yes list at least three of those outcomes

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4. In your experience at personal level have you observed any negative brought by team work within your organization?

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5. If your answer above is yes list at least three of those outcomes

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6. Do you think challenges related to team formulation can be overcome?

- (i) YES ()
- (ii) NO ()
- (iii) NOT SURE ()

7. Suggest at least three ways you think TRA can promote team work?

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.....

8. In your opinion, are all members of TRA aware of the concept of team work?

- (i.) YES ()
(ii.) NO ()
(iii.) NOT SURE ()

9. What are your comments in a general view about team work?

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Appendix 2: Questions For Interview

These questions are intended to collected information for academic research for the Degree of Masters of Public Administration (Human Resources Management) and answers will be through telephone.

1. What is the important of teamwork?

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2. Why LTD needs teamwork?

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What is your preferred teamwork style?.

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3. How did you prepare the teamwork in Large Taxpayers department?

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4. What are the challenges of Teamwork you have?

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5. What are your suggestions to TRA for improving teamwork?

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6. How teamwork contribute in tax collection?

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