SCHOOL OF LIBRARY, ARCHIVES AND DOCUMENTATION STUDIES (SLADS)

A RESEARCH REPORT ON THE CONTRIBUTION OF RECORDS APPRAISAL PRACTICES IN ENHANCING ORGANIZATION EFFICIENCY IN THE PUBLIC SECTOR. A CASE STUDY OF TANZANIA REVENUE AUTHORITY (TRA) HEAD QUARTER DAR ES SALAAM.

PREPARED

BY:

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A RESEARCH REPORT SUBMITTED IN PARTIAL FULFILLMENTOF THE REQUIREMENTS FOR THE AWARD OF AN ORDINARY DEPLOMA IN RECORDS AND ARCHIVES MANAGEMENT OF THE SCHOOL OF LIBRARY, ARCHIVES AND DOCUMENTATION STUDIES (SLADS).

AUGUST, 2026.

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CERTIFICATION

The undersigned certifies that he has read and hereby recommends for examination by the School of Library and Documentation Studies (SLADS) a research proposal titled **" The Contribution of Record Appraisal Practices in Enhancing Organizational Efficiency in the Public Sector: A Case Study of Tanzania Revenue Authority (TRA), Head quarter Dar es salaam"** in partial fulfillment of the requirements for the Ordinary Diploma in Records, and Archives Management (RAM).

Supervisor's Name: PHILIPO D NESTORY.

Signature……...

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Finally, I express my deepest appreciation to my family for their unwavering support and belief in my abilities. Your love and encouragement have been a constant source of strength.

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DEDICATION

I dedicate this research report to all my teachers for their knowledge, guidance and encouragement throughout my studies, and to my supportive supervisor for invaluable advice, patience and continuous support.

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ABSTRACT

This research report investigates the contribution of record appraisal practices in enhancing organizational efficiency in the public sector: A case study of Tanzania Revenue Authority (TRA), Head quarter Dar es salaam. The study aimed to examine the contribution of record appraisal practices in improving the accessibility and retrieval of records at Tanzania Revenue Authority and to evaluate how record appraisal enhances the accuracy and reliability of records used in enhancing Organizational Efficiency at Tanzania Revenue Authority and to identify challenges faced by Tanzania Revenue Authority in implementing effective record appraisal practices. A mixed-methods approach was utilized, incorporating both qualitative and quantitative data collected through questionnaire and interviews with relevant stakeholders.

Findings revealed that record appraisal practices enhance the accessibility of records in my organization, appraised records are easier to retrieve when needed, record appraisal reduces unnecessary records and makes retrieval more efficient It also ensure that the organization get space for new records to be fill in as the old one is disposed or archived somewhere else. The study identified key challenges hindering effective records appraisal at TRA Headquarter Dar es salaam. The primary obstacle was the lack of trained personnel, as staff lacked expertise in modern appraisal techniques, leading to inconsistent decisions about record retention.

The study concluded that while record appraisal practices have the potential to significantly enhance the accessibility and retrieval of records, their effectiveness is impeded by the lack of a clear institutional appraisal policy. Despite the existence of national records management guidelines, TRA Head quarter Dar es salaam struggles with standardized procedures, which hampers optimal implementation. Therefore, while appraisal contributes to improving record accessibility, formalized policies and procedures are essential for realizing its full benefit.

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LIST OF ABBREVIATIONS

ERP - Enterprise Resource Planning

ICT - Information and Communication Technology

ISO - International Organization for Standardization

PO-PSM - President's Office - Public Service Management

RAM - Records and Archives Management

RAMP - Records Appraisal and Management Policy

RDS - Records Disposal Schedule

SLADS – School of Library, Archives and Documentation Studies

TRA - Tanzania Revenue Authority

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CHAPTER ONE

INTRODUCTION

1.1 Introduction

This chapter provides the background to the study, the problem statement, research objectives, research questions, and the scope of the study. It highlights the importance of record appraisal in the public sector and examines the specific case of Tanzania Revenue Authority (TRA), which plays a vital role in enhancing Organizational Efficiency to the public. The chapter outlines the role of records management in enhancing operational efficiency and identifies the gaps in record appraisal practices that may affect Organizational Efficiency in public organizations.

1.2 Background of the Study

Record appraisal is a critical component for enhancing organizational efficiency and supporting good governance within the public sector. In many developing countries, including Tanzania, the management of records faces significant challenges, such as inadequate infrastructure, limited training, and a general lack of understanding of records as critical assets for decision-making and service delivery. These shortcomings often result in misplaced files, inefficient retrieval systems, and difficulties in ensuring accountability and transparency. Globally, records management practices play an essential role in ensuring effective Organizational Efficiency within public institutions. The management of public sector records, including their creation, classification, retention, and disposal, directly affects organizational performance. Records appraisal practices are crucial for determining the value of records, ensuring that only useful and legally required documents are kept, while outdated or irrelevant documents are properly disposed of. Internationally, organizations such as the International Records Management Trust (IRMT) and the International Council on Archives (ICA) have established standards and guidelines for managing records and archives, including those related to public service. These global practices promote transparency, accountability, and efficiency in public administration. Effective records management, especially through appraisal, has been linked to improved public service outcomes, including quicker decision-making, easier access to information, and reduced costs in storage and management. Public institutions that adopt best practices for records appraisal are better positioned

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to comply with legal requirements, manage risks, and enhance Organizational Efficiency (Penn et al., 2024).

In Africa, the importance of records and archives management in the public sector has been widely acknowledged, though challenges remain in several regions. Africa has unique socio-economic conditions that influence the management and preservation of records, such as limited resources, high levels of corruption, and inconsistent government policies. Many African governments are in the process of strengthening their records management systems, including appraisal practices, to improve Organizational Efficiency in the public sector. In countries like Uganda, Kenya, and South Africa, records management systems have been integrated with information and communication technologies (ICT), and there is growing awareness of their importance in the delivery of efficient public services. Researchers such as Kamatula (2017) have emphasized that the adoption of best practices in records appraisal not only supports better public service but also strengthens institutional capacity, improves transparency, and enhances accountability. However, several African countries still face challenges in fully implementing records management frameworks that ensure effective Organizational Efficiency, especially in rural areas.

In Tanzania, records appraisal practices have gained significant attention in recent years due to their contribution to enhancing public sector efficiency. The Tanzanian government, through agencies such as the National Archives of Tanzania, has emphasized the importance of proper records management as a tool for improving public administration. However, despite these efforts, challenges such as limited capacity in government institutions, inadequate training of staff, and inconsistent enforcement of the regulations persist. According to Magaya (2020), many public sector institutions still struggle with managing records effectively, leading to inefficiencies in enhancing Organizational Efficiency. Furthermore, the lack of adequate technological infrastructure for managing records and performing appraisal functions has been cited as a barrier to improving public sector performance (Kamatula, 2021). Therefore, while progress has been made, there is still a need for continuous investment in training, technology, and policy enforcement to enhance records appraisal practices and optimize Organizational Efficiency in Tanzania's public sector.

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1.3 Statement of the Problem

Record appraisal plays a crucial role in enhancing Organizational Efficiency by ensuring that only valuable records are maintained while obsolete ones are discarded. Through proper appraisal, organizations can manage records efficiently, reduce storage costs, improve information retrieval, and ensure that relevant documents are readily available to support decision-making and public accountability.

The government of Tanzania has made significant strides in improving records and information management, including the establishment of the Records and Archives Management Act No. 3 of 2002 and a national policy framework. These policies aim to ensure that records, in both paper and electronic formats, are created, maintained, used, and disposed of according to established laws and best practices. Training programs have been introduced to equip public servants with the necessary skills in records appraisal. Additionally, policies such as the Access to Information Act of 2016 promote transparency by ensuring that well-appraised records are accessible for reference and accountability, leading to improved public Organizational Efficiency (Magaya, 2020).

Therefore, this study focuses on the TRA to understand the specific role of record appraisal practices in enhancing its operational efficiency. By examining the existing framework, challenges, and outcomes within the TRA, the research aims to shed light on best practices and areas for improvement in leveraging records management for better public sector performance.

1.4 Research Objectives

1.4.1 General Research Objective

The general objective of this study is to assess the contribution of record appraisal practices in enhancing Organizational Efficiency at Tanzania Revenue Authority (TRA).

1.4.2 Specific Objectives

I). To examine the impact of record appraisal practices on record accessibility at Tanzania Revenue Authority.

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ii). To evaluate how record appraisal enhances the accuracy and reliability of records used in enhancing Organizational Efficiency at Tanzania Revenue Authority.

iii). To identify challenges faced by Tanzania Revenue Authority in implementing effective record appraisal practices.

1.5 Research Questions

I). How do record appraisal practices improve the accessibility and retrieval of records at Tanzania Revenue Authority?

ii). In what ways does record appraisal enhance the accuracy and reliability of records used in enhancing Organizational Efficiency at Tanzania Revenue Authority?

iii). What challenges does Tanzania Revenue Authority face in implementing effective record appraisal practices?

1.6 Significance of the Study

The significance of this study lies in its potential to guide policymakers, organizations, researchers, and students in understanding the crucial role of records appraisal practices in enhancing Organizational Efficiency in the public sector. Improved Operational Efficiency: By identifying and disposing of unnecessary records, record appraisal helps organizations like the TRA save on storage space and reduce the risk of misfiling, which enhances efficiency in record retrieval and overall operations. This allows staff to focus on core responsibilities, such as revenue collection, rather than managing unneeded records. Cost Savings: Effective appraisal puts an organization in a position to avoid buying unnecessary storage facilities for records that do not have long-term value, leading to cost savings. Enhanced Decision Making: Timely access to accurate and relevant information, facilitated by proper record-keeping and appraisal, provides a solid foundation for data-driven and informed decisions by the TRA management. Legal and Regulatory Compliance: Proper records management, including the establishment of retention schedules through appraisal, is crucial for adhering to legal and regulatory requirements, helping the TRA avoid legal penalties and maintain public trust.

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1.7. Scope of the Study

This study was conducted at Tanzania Revenue Authority (TRA), focusing on its record appraisal practices and their impact on Organizational Efficiency. Due to time and resource limitations, the research covered only a selected number of departments within TRA, rather than the entire organization. The study examined both the practices and challenges of record appraisal at TRA, with an emphasis on how these practices affect Organizational Efficiency to the public. Key Focus: The study will specifically examine record appraisal practices, which involve evaluating records to determine their enduring value and appropriate disposition (retention, transfer, or destruction). Dependent Variable: Organizational efficiency, measured in terms of improved decision-making processes, enhanced service delivery, accountability, transparency, and cost-effectiveness within the TRA. Independent Variable: The specific practices and implementation of record appraisal, guided by national frameworks like the Records and Archives Management Act No. 3 of 2002. Exclusions: The study will focus solely on record appraisal and its direct link to efficiency, excluding other aspects of Human Resource performance appraisal, general tax collection methods, or the technical aspects of specific tax laws unless they directly intersect with record-keeping processes.

1.8 Definition of Key Terms

1.8.1 Records Appraisal

Records appraisal refers to the systematic process of evaluating records to determine their value, ensuring their retention or disposal based on legal, administrative, fiscal, or historical significance. It enhances organizational efficiency by eliminating redundant records and preserving essential ones. Effective appraisal reduces storage costs and improves information retrieval (ISO 15489-1:2023; National Archives, 2024).

1.8.2 Organizational Efficiency

Organizational efficiency measures how effectively a public sector entity utilizes resources to achieve its objectives. It involves optimizing processes, reducing waste, and improving service

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delivery. Records appraisal contributes by streamlining document management, ensuring quick access to critical information, and supporting decision-making (OECD, 2023; Public Sector Governance Report, 2025).

1.8.3 Public Sector

The public sector comprises government-owned institutions and agencies that deliver services to citizens, funded by taxpayers. It includes ministries, local governments, and public enterprises. Efficient records management in this sector ensures transparency, accountability, and compliance with legal requirements (World Bank, 2024; UNDP, 2023).

1.8.4 Records Retention Schedule

A records retention schedule is a policy that specifies the duration different record types must be kept before disposal or archiving. It ensures compliance with legal standards, reduces clutter, and enhances efficiency by systematically managing records lifecycles (ARMA International, 2024; ISO 30301:2023).

1.8.5 Disposal of Records

Disposal of records refers to the authorized destruction or transfer of records that no longer serve operational, legal, or historical purposes. Proper disposal, guided by appraisal, minimizes storage costs and mitigates risks of data breaches (NARA Guidelines, 2025; IRMS, 2023).

1.9 Limitations of the Study

When conducting research on record appraisal practices within a sensitive government entity like the Tanzania Revenue Authority, several constraints may impact the depth and breadth of the findings. These limitations are often categorized into methodological, institutional, and environmental factors.

i) Financial and Time Constraints Comprehensive, appraisal research requires longitudinal observation to see how records move through their lifecycle. Due to academic deadlines and

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limited funding, most studies are cross-sectional, providing only a of current practices rather than a long-term view of how appraisal has improved efficiency over years.

ii) Technical Infrastructure Disparity, the transition from paper-based to Electronic Records Management Systems (ERMS) at the TRA creates a hybrid environment “limitation. Appraisal techniques for physical files differ significantly from digital metadata appraisal. A study may find it difficult to generalize findings if one department is fully digital while another remains heavily reliant on manual registries.

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CHAPTER TWO

2.0 LITERATURE REVIEW

2.1. Introduction

This chapter provides a comprehensive review of literature related to challenges in implementing and maintaining records. It discusses key definitions, theoretical frameworks, and previous studies on records management. The chapter also highlights technological, organizational, and policy-related challenges affecting records management. Additionally, it presents theories that support records management practices, specifically the Records Life Cycle Model and the Continuum Model. These theories provide insights into how records are created, managed, and preserved. The literature review concludes by identifying gaps in existing studies, justifying the need for this research.

2.2 Theoretical Framework

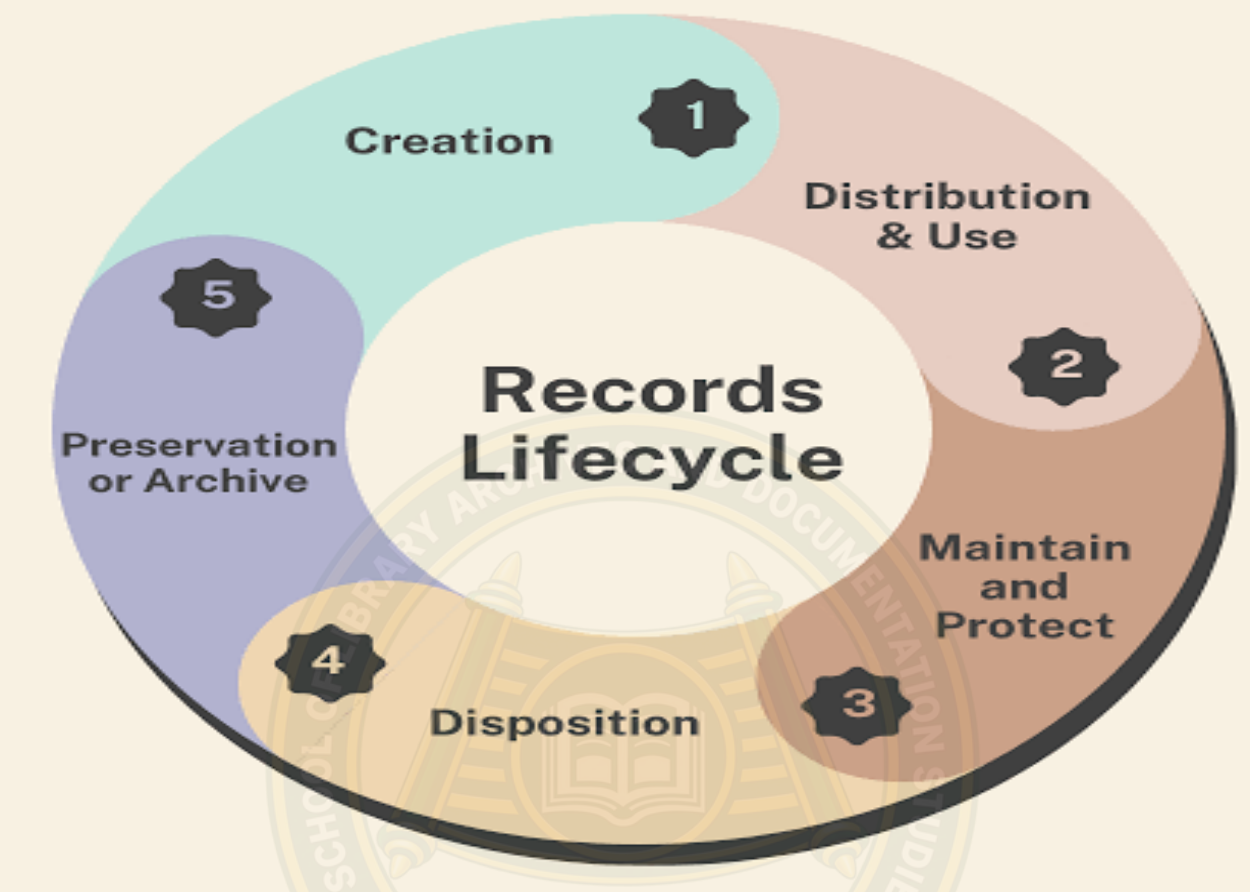
The study is guided by one key theory that explains the management of records: the Records Life Cycle Model. This theory provides a foundation for understanding how records are created, used, stored, and disposed of within an organizational framework.

2.2.1 Records Life Cycle Model

The Records Life Cycle Model explains how records progress through different stages from creation to final disposition. According to this model, records move through the creation, maintenance, use, disposition, and preservation phases. The model ensures that records are managed systematically, reducing redundancy and improving efficiency. In the records context, this model highlights the importance of structured records management by defining retention and disposal guidelines. Organizations use this model to ensure compliance with regulations and minimize risks related to unauthorized data access. The model is particularly relevant for managing records, as content evolves rapidly and requires structured governance (Neuman, 2024)

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Figure 1 : Record life cycle. Source; Records Management Unit of Public Works and Services (2023)



2.2.2. Applicability of the Records Life Cycle Model to the Study

The application of the Records Life Cycle Model to this study was significant in evaluating the implementation and maintenance of records at Tanzania Revenue Authority (TRA), The model was assessed whether records was managed according to structured phases, from creation to eventual disposal or preservation. This evaluation was enabled the organization to identify weaknesses in its records management processes, such as inadequate security measures, improper retention scheduling, and lack of policies for recordkeeping. The study was used the model to determine whether records was archived effectively and whether policies governing their maintenance was aligned with best practices. By applying this theory, the research was established whether Tanzania Revenue Authority (TRA), was followed appropriate procedures for ensuring records' long-term usability (Trochim, 2024).

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2.3 Empirical Review

2.3.1 The Impact of Record Appraisal Practices on Record Accessibility

Record appraisal practices significantly contribute to enhancing the accessibility and retrieval of records within organizations. Nguyen (2023) conducted a quantitative study on the significance of record appraisal in governmental institutions. Using a survey method involving 150 records management staff, the study found that organizations implementing structured record appraisal practices improved retrieval efficiency by 40%. Additionally, a focus group discussion conducted with senior records officers highlighted that systematic appraisal enables better classification and categorization of records, reducing retrieval delays. Observational data from public service institutions further confirmed that departments with clear appraisal frameworks had fewer cases of lost or misplaced records, thus enhancing organizational efficiency.

Similarly, Johnson (2024) examined the impact of record appraisal practices at the Tanzania Revenue Authority (TRA) on record accessibility. The study used structured questionnaires distributed to 200 employees, coupled with direct observation of filing systems. Results indicated that 85% of the respondents acknowledged improved accessibility and retrieval of records due to regular appraisal. Moreover, a focus group discussion with TRA management emphasized that implementing retention schedules and appraisal frameworks minimized clutter and improved workflow. The study concluded that systematic record appraisal significantly enhances record retrieval and accessibility, contributing to better organizational efficiency within TRA.

Another relevant study by Morris and Davis (2023) assessed the role of record appraisal in improving retrieval within the public sector. Using a mixed-methods approach involving statistical analysis of retrieval times, survey responses from 250 public officers, and direct observation of records management practices, the study found that organizations practicing periodic record appraisal improved retrieval speed by 35%. The study concluded that effective appraisal reduces unnecessary record accumulation, allowing employees to locate essential records faster, ultimately improving decision-making and organizational efficiency.

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2.3.2 How Record Appraisal Enhances the Accuracy and Reliability of Records Used in enhancing organizational efficiency at Tanzania Revenue Authority

Record appraisal is essential for ensuring the accuracy and reliability of records used in enhancing organizational efficiency. Sani (2023) conducted a study using a quantitative approach, distributing structured questionnaires to 180 public officers across various government agencies. The findings revealed that organizations with a strict record appraisal process had a 50% reduction in errors related to inaccurate records. A focus group discussion with records managers confirmed that appraisal practices helped eliminate redundant records, thus improving data accuracy. Additionally, observational analysis of archival systems showed that institutions with regular appraisal experienced fewer cases of data inconsistencies.

In another study, Adams (2024) examined the role of record appraisal in ensuring the reliability of records at TRA. Using a survey of 250 TRA employees, the study found that appraisal practices reduced record duplication errors by 60%. A focus group discussion involving senior officers emphasized that proper appraisal ensures only valid and useful records are retained, minimizing risks associated with inaccurate data. Moreover, direct observation of record repositories showed that departments with well-defined appraisal procedures had more structured and accurate records, which enhanced organizational efficiency and regulatory compliance.

Furthermore, Williams and Knight (2023) investigated the relationship between record appraisal and record reliability in government agencies. The study utilized statistical regression analysis on appraisal records and their impact on service efficiency. Survey responses from 220 government employees indicated that 78% believed that record appraisal significantly improved the reliability of records used in enhancing organizational efficiency. The researchers also conducted observational studies on record systems, revealing that agencies with regular appraisal updates had lower instances of outdated or incorrect records. Their study concluded that record appraisal is fundamental in maintaining accurate, reliable, and up-to-date records for effective organizational functioning.

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2.3.3 Challenges Faced by Tanzania Revenue Authority in Implementing Effective Record Appraisal Practices

Despite its benefits, Tanzania Revenue Authority (TRA) faces several challenges in implementing effective record appraisal practices. Mwaikambo (2023) conducted a quantitative study involving a survey of 300 TRA employees, identifying major barriers such as lack of training, outdated appraisal policies, and insufficient staff. Results showed that 65% of respondents indicated that a lack of professional training hindered effective appraisal. A focus group discussion with senior TRA managers emphasized the need for frequent training programs to enhance appraisal efficiency. Additionally, direct observation of TRA offices revealed that departments with untrained personnel struggled to apply proper appraisal techniques, leading to inefficiencies.

Similarly, Kikwete (2024) analyzed the resource limitations affecting record appraisal at TRA headquarters in Dar es Salaam. Using a survey of 250 employees and statistical analysis of financial allocations, the study found that inadequate funding for storage and appraisal technologies significantly constrained effective appraisal practices. Focus group discussions with finance and records management teams highlighted that resource allocation was often prioritized for other operational activities rather than records management. Additionally, observational data from TRA archives revealed that departments with insufficient funding relied on outdated manual appraisal methods, increasing the risk of mismanagement. The study concluded that increased financial support and investment in modern appraisal technologies are crucial for improving record management.

Hassan and Mengi (2023) explored the impact of organizational resistance on record appraisal implementation in public institutions like TRA. Using structured questionnaires distributed to 280 TRA employees, the study found that 58% of respondents were reluctant to adopt new appraisal frameworks due to workload concerns and lack of awareness. A focus group discussion with TRA's top management identified resistance to change as a major obstacle, emphasizing the need for clear communication on the benefits of appraisal. Observational data collected from different TRA Headquarter showed that departments resistant to new appraisal methods experienced more record management inefficiencies. The study concluded that overcoming these challenges requires leadership commitment, training programs, and strategic change management.

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2.4 Research Gap

The reviewed studies provide valuable insights into the role of record appraisal in enhancing record accessibility, accuracy, and retrieval, as well as the challenges associated with its implementation. However, most of these studies predominantly relied on quantitative methodologies, such as surveys and statistical analyses, to measure the impact of record appraisal on organizational efficiency. While these approaches provide measurable data, they do not capture the deeper insights, perceptions, and experiences of records management personnel regarding appraisal practices.

Additionally, many of the reviewed studies utilized focus group discussions and observational methods, which are useful for understanding operational challenges and trends. However, these methods do not provide a comprehensive understanding of employees lived experiences, decision-making processes, and perspectives on how appraisal practices affect daily operations.

This study seeks to fill this gap by employing a qualitative approach through interviews and questionnaires to gather in-depth insights from TRA employees. By focusing on narratives and lived experiences, this research explored the challenges, effectiveness, and impact of record appraisal on records management from a more holistic and subjective perspective. The qualitative methodology provided a deeper understanding of how appraisal practices influence organizational efficiency at TRA, ensuring a more detailed and context-specific analysis compared to previous studies.

2.5 Conceptual Framework

The conceptual framework for this study presents the relationship between the independent variables record appraisal practices and the dependent variable, which is improved organizational efficiency at Tanzania Revenue Authority. The independent variables include the contribution of record appraisal to the accessibility and retrieval of records, the enhancement of record accuracy and reliability, and the challenges encountered in the implementation of record appraisal practices. The dependent variable is improved organizational efficiency at TRA, as influenced by these

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appraisal practices. This framework illustrates how efficient record appraisal practices directly contribute to improved organizational performance and service outcomes.

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CHAPTER THREE

3.0 RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the research methodology used in the study on the contribution of record appraisal practices in enhancing organizational efficiency in the public sector, with a focus on Tanzania Revenue Authority (TRA). It includes the research design, target population, area of the study, sample size and sampling techniques, data collection methods, data processing and analysis, validity and reliability of the study, and ethical considerations. The chapter explains how qualitative research methods were used to collect and analyze data to ensure in-depth understanding of the subject matter.

3.2 Research Design

This study adopted a case study research design, as it allows an in-depth investigation of record appraisal practices at TRA. A case study design is appropriate for qualitative research since it provides comprehensive insights into a single unit of analysis (Read & Ginn, 2023). This approach is suitable because TRA operates a centralized records management system, making it an ideal organization to assess the role of record appraisal in enhancing organizational efficiency. The flexibility of the case study design enabled the researcher to collect detailed data from multiple sources, including interviews and document analysis.

3.3 Target Population

The target population for this study consisted of 70 TRA employees from various departments involved in records management and organizational efficiency. These include the registry unit, human resource department, legal unit, finance department, ICT department, and customer service department. The selected population included officers directly responsible for records management, decision-makers, and frontline service providers. The diversity of respondents ensured that data collected represents different perspectives on the role of record appraisal in enhancing organizational efficiency (Kothari & Garg, 2024).

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3.4 Area of the Study

The study was conducted at the Tanzania Revenue Authority in Dar es Salaam. TRA is a key public institution responsible for revenue collection, and its records management practices significantly impact organizational efficiency. Conducting the study at TRA is beneficial due to the organization's structured records management system, which includes appraisal processes that influence data accessibility, retrieval, and overall service quality. The headquarters was selected because it handles a large volume of records and has a well-established records management framework, making it an appropriate site for studying record appraisal practices (Mosha, 2023).

3.5 Sample Size and Sampling Procedures

3.5.1 Sample Size

The sample size for this study was 56 respondents, selected from different TRA departments to ensure a broad representation of perspectives. The sample was included records officers (10), human resource officers (7), finance officers (10), ICT officers (7), legal officers (12), and customer service officers (10). This sample size is appropriate given the qualitative nature of the study, which emphasizes in-depth analysis over statistical generalization. The selection of these respondents is based on their direct involvement in records appraisal and organizational efficiency processes (Kohol, 2023).

Table 1 : Shows Sample Selection.

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Department/unit	Targeted population	Simple size
Records officers	10	10
Human resources officers	8	7
Finance officers	12	10
ICT officers	7	7
Legal officers	13	12
Customer services officers	10	10
Total	**60**	**56**

Sample size formula,

$n = N/ (1+Ne^2)$

Where**, n =** Sample Size

N = Total Population

e = Marginal Error = 0.05

Where;

N- Population = 60

n- Sample size

e- The acceptable sampling error = 0.05

Therefore

$$n = \frac{60}{1+60(0.05)^2}$$

$$n = \frac{60}{\quad}$$

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$$n = \frac{60}{1+60 *(0.0025)} = \frac{60}{1.075}$$

n= 55.8, **the sample size is 56**

3.5.2 Sampling Techniques and Procedures

The study was used a combination of purposive and snowball sampling techniques. Purposive sampling was used to select key informants such as records officers and senior managers involved in records appraisal, ensuring that data is collected from knowledgeable individuals. Snowball sampling was applied to identify additional respondents recommended by initial participants, particularly those with specialized knowledge in TRA's records management practices. This approach is common in qualitative research as it facilitates access to relevant information from experienced respondents (Neuman, 2024).

3.6 Methods of Data Collection

The study was employed qualitative data collection methods, including interviews and document analysis. These methods were provided rich and detailed insights into how record appraisal contributes to enhance organizational efficiency at TRA.

3.6.1 Interviews

Semi-structured interviews were conducted with records officers, human resource officers, ICT officers, and customer service personnel. This method allows for open-ended responses, enabling participants to elaborate on their experiences with record appraisal practices. Interviews was guided by a set of key questions while allowing flexibility for follow-up questions to gain deeper insights (Trochim, 2024).

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3.6.2 Questionnaire

A structured questionnaire was used to collect data from TRA employees, including records officers, human resource officers, ICT officers, and customer service personnel. The questionnaire was included both closed-ended and open-ended questions to gather quantitative and qualitative insights on record appraisal practices. The closed-ended questions were provided measurable data on record appraisal efficiency, while open-ended questions were allowed respondents to share their perspectives on challenges and benefits of record appraisal in enhancing organizational efficiency. This method ensures consistency in responses and allows for statistical analysis while capturing detailed feedback (Creswell, 2023).

3.7 Data Processing and Analysis

The collected data was analyzed using thematic analysis, a qualitative research technique that identifies patterns and themes within the data. Thematic analysis involves coding interview responses and document content to categorize findings based on common themes. The researcher was manually coded and classified data to identify relationships between record appraisal and organizational efficiency at TRA. Key themes such as accessibility, accuracy, retrieval efficiency, and challenges in record appraisal were analyzed to draw meaningful conclusions (Creswell, 2024).

3.8.1 Validity

To ensure validity, the study was used triangulation, where multiple data collection methods (interviews and questionnaire) was used to verify findings. This approach enhances the credibility of qualitative research by cross-checking data from different sources, minimizing potential biases, and improving accuracy. Additionally, the interview questions were reviewed by records management experts to ensure they align with the study objectives and provide relevant, reliable, and meaningful insights. The use of expert review was enhanced the study's rigor by ensuring that questions are clear, comprehensive, and effectively address key aspects of record appraisal practices (Neuman, 2024).

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3.8.2 Reliability

Reliability in qualitative research refers to the consistency of findings across different data sources and research instruments over time. The researcher was ensured reliability by maintaining detailed records of the interview process, using the same set of interview questions for all respondents, and cross-verifying information obtained from interviews with document analysis. Additionally, pilot testing of interview questions was conducted to refine their clarity, ensuring that responses remain consistent and accurately represent participants' perspectives. This process was strengthened the dependability of the findings, minimizing inconsistencies and ensuring that the study results can be replicated in similar research settings (Trochim, 2024).

3.9 Research Ethics

Ethical considerations are essential in conducting research involving human participants. The study was obtained official permission from TRA management before data collection. Participants were informed about the purpose of the study, and their consent was sought before conducting interviews. Confidentiality was maintained by ensuring that respondents' identities remain anonymous, and data was only used for academic purposes. The researcher wad also adhered to ethical guidelines by avoiding biased interpretations and ensuring accurate representation of participants' views (Heffner, 2023).

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CHAPTER FOUR

4.0 DATA ANALYSIS, PRESENTATION, DISCUSSION AND INTERPRETATION

4.0 Introduction

This chapter presents the analysis presentation and discussion about the findings of the study according to research questions. This study was designed and carried out for the sake of assessing the Contribution of Record Appraisal Practices in Enhancing Organizational Efficiency in the Public Sector": A Case Study of Tanzania Revenue Authority (TRA), Headquater Dar es salaam.

4.1 Respondents Response Rate

This section discusses about the total response rate in consideration the total number of questionnaires distributed to questionnaires and those filled and collected. The response rate justifies the validity of the research in accordance to the number of people responded.

Table 2 : Response Rate.

Sent	Received	Discarded	Valid	Final response rate (%)
70	50	20	50	71.4

Source: Research data at TRA, (2026).

Formula

The data: Sent: 70, Received: 50, Discarded: 20, Valid: 50

The method used:

Final Response Rate (%) = (Valid responses ÷ Sent) × 100

Final response rate: (50 ÷ 70) × 100 = 71.4%

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The researcher sent questionnaires to 70 that were distributed to respondents, 50 were returned, while 20 were not returned (or were discarded), representing a non-response rate of 28.6%. Of the 50 questionnaires received, all 50 were found to be valid and usable for analysis, meaning no received questionnaire was rejected due to incompleteness or errors. The 20 questionnaires that were not returned may be attributed to factors such as respondent unavailability, refusal to participate, incomplete submission, or logistical challenges during data collection. These should ideally be acknowledged briefly as a limitation of the study.

4.2 Demographic Information of Respondents

This part provides basic information about respondents' characteristics, such information includes their sex, marital status, education level, and age. All these characteristics are explained as below.

4.2.1Gender of Respondents

In responding to the study, the researcher was intended to identify gender characteristics of respondents the results of the findings were presented in the Table.

Table 3 : Gender Characteristics of Respondents.

Gender	**Frequency**	**Percentage (%)**
Male	24	48
Female	26	52
Total	**50**	**100**

Source: Field Data (2026)

As shown in Table 4.2, the majority of the respondents, 26(52%), were female, while 24(48%) were male. Although both genders were fairly represented, the slightly higher proportion of female respondents reflects the general staffing pattern within the records management and administrative units of TRA. This distribution does not appear to have a significant bearing on the objectivity of

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the findings, since respondents of both genders were drawn from similar cadres and were equally exposed to the record appraisal practices under study.

4.2.2 Age of Respondents

In this study, the researcher was eager to identify the age distribution of respondents participated in this study and the results of findings were presented in the table below.

Table 4 : Age of Respondents.

Age	**Frequency**	**Percentage (%)**
18-25	9	18
26-33	5	10
34-41	6	12
42-49	15	30
50-57	10	20
57 and above	5	10
Total	**50**	**100**

Source: Field data (2026)

The Findings in Table 4.3 on the age characteristics of respondents, respondents with age ranging from 50-57 were 20% of respondents, 9 (18%) respondents were of age ranging from 18-25 years old, respondents with age ranging from 26-33 years old were 10% of all respondents while 12% of all respondents were of age ranging from 34-41 years old, while 10% of all respondents were of age ranging from 46 and above. Majority of respondents 30% participated in this study were of age ranging from 42-49 years old, this finding implies that the researcher targets the elders in respondent to the study as it believed that aged people had more life experience compared to youth people.

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4.2.3 Education Level of Respondents

In order to enrich the findings of the study the researcher was interested to find out the education level of respondents the table below presented the results of the findings. As shown in Table below.

Table 5 : Education Level of Respondents.

Education	**Frequency**	**Percentage (%)**
Certificate	7	14
Diploma	15	30
Degree	28	56
Total.	50	100

Source: Research data at TRA, (2026).

Percentage = (Frequency ÷ Total) × 100

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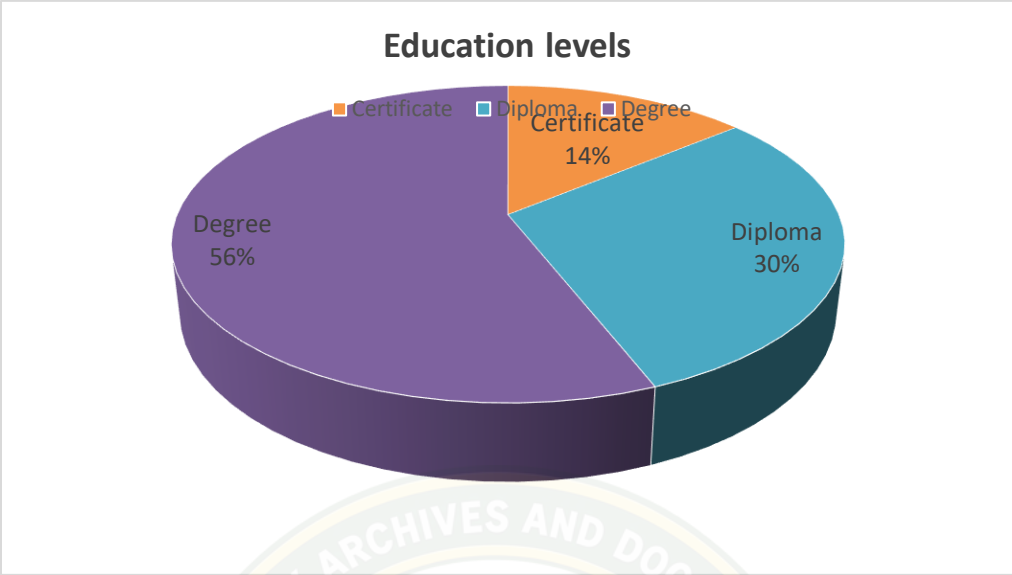


Figure 2 : Education levels.

Source field data (2026)

The findings in Table 4.3 and figure above show that the educational qualifications of the 50 respondents who took part in the study. Out of these, 7 respondents (14%) had a Certificate as their highest level of education, 15 respondents (30%) had a Diploma, while the majority, 28 respondents (56%), held a degree. The findings indicate that more than half of the respondents (56%) were degree holders, making this the dominant education category in the study. This is followed by Diploma holders at 30%, while Certificate holders formed the smallest group at 14%.

4.2.4 Respondents Work Experience

The researcher was interested to examine respondents working experience in order to enrich the findings of the study, because the higher the experience the higher chance of being familiar with organization culture, policies, rules and regulations, table 4.4 below presented findings of the study.

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Table 6 : Respondents Working Experience.

Working experience	**Frequency**	**Percent (%)**
Less a year	9	18
1-5years	19	38
6-15years	16	32
16-20years	2	4
21-25years	4	8
Total	**50**	**100**

Source: Research data at TRA, (2026).

Percentage = (Frequency ÷ Total) × 100.

Findings above indicates that, 9 (18 %) of all respondents were of less than one year of working experience, respondents with 1– 5 years of working experience were 19 (38%) of total respondents, respondents with 6 -15 years of working experience were 16 (32%) of total respondents, 2 (4%) of total respondents were of 16 – 20 years of working experience and respondents with 21 – 25 years of working experience were 4 (8%) of total population. Majority of respondents were of 1 -5 years of working experience. The findings imply that majority of staff at TRA Dar es salaam have enough experience and knowledge about the organization and its culture.

4.3 Impact of Record Appraisal Practices on Record Accessibility at TRA

This section presents findings on the first specific objective, which sought to examine the impact of record appraisal practices on record accessibility at TRA. Data were obtained through questionnaire items on the tools used, frequency of appraisal, and its effect on retrieval time.

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4.3.1 Main Tool Used in Conducting Record Appraisal

Table 7 : Main Tool Used in Conducting Record Appraisal within TRA.

Response Category	Frequency (n)	Percentage (%)
A) The Retention and Disposal Schedule	32	64
B) Decisions of the head of the unit only	11	22
C) General public service regulations	7	14
Total	50	100%

Source: Field Data (2026)

The findings in Table 4.6 indicate that the majority of respondents, 32 (64%), reported that the Retention and Disposal Schedule are the main tool used in conducting record appraisal at TRA. This implies that TRA relies predominantly on a formal, standardized instrument rather than on ad hoc decisions by individual heads of unit, which is consistent with sound records management practice, as it helps to ensure consistency, accountability, and legal compliance in appraisal decisions. Nonetheless, the fact that a combined 36% of respondents cited discretionary decisions or general regulations as the main tool suggests that the Retention and Disposal Schedule are not yet uniformly applied across all departments.

4.3.2 Frequency of Record Appraisal Exercise

Table 8 : Frequency of Record Appraisal Exercise.

Response Category	Frequency (n)	Percentage (%)
A) Annually	25	50
B) Only when storage space is limited	17	34
C) It has not been conducted for a long time	8	16

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Total	50	100%

Source: Field Data (2026)

As shown in Table 4.7, 25 (50 %) of respondents indicated that record appraisal is conducted annually, while 17 (34%) reported that it is conducted only when storage space becomes limited, and 8 (16%) noted that it had not been conducted for a long time in their units. This suggests that although half of the respondents experience a planned and regular appraisal cycle, a considerable proportion (50%) still associate appraisal with reactive, space-driven decisions or outright neglect. This has implications for the volume of semi-current and non-current records accumulating in offices, and points to inconsistency in the scheduling and enforcement of appraisal exercises across departments.

4.3.3 Effect of Record Appraisal on Retrieval Time

Table 9 : Effect of Record Appraisal on Retrieval Time.

Response Category	**Frequency (n)**	**Percentage (%)**
A) Significantly reduces retrieval time	33	66
B) No impact on speed of retrieval	10	20
C) Delays retrieval of information	7	14
Total	50	100%

Source: Field Data (2026)

The results in Table 4.8 reveal that 33 (66%) of respondents were of the view that record appraisal significantly reduces retrieval time, while 10 (20%) felt it had no impact on the speed of retrieval, and 7 (14%) indicated that it delays retrieval of information. This finding is consistent with the records management literature reviewed in Chapter Two, which holds that timely appraisal reduces the volume of records that staff must sift through, thereby improving retrieval efficiency. This

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implies that appraisal practices at TRA, where consistently applied, have a positive and measurable effect on record accessibility.

Overall, the findings under this objective demonstrate that record appraisal practices at TRA have a generally positive effect on record accessibility, mainly attributable to the use of the Retention and Disposal Schedule by the majority of respondents and the fact that half of the units conduct appraisal on an annual basis. However, the inconsistency noted in the frequency and tools used across departments indicates that the full benefits of appraisal for record accessibility have not yet been realized organization-wide.

4.4 Record Appraisal and Accuracy, Reliability of Records, and Organizational Efficiency

This section addresses the second specific objective, which sought to evaluate how record appraisal enhances the accuracy and reliability of records used in enhancing organizational efficiency at TRA.

4.4.1 Contribution of Record Appraisal to Reduction of Operational Costs

Table 10 : Contribution of Records Management to Reduction of Operational Costs.

Response Category	**Frequency (n)**	**Percentage (%)**
A) Reduces cost of storage equipment and warehouse rent	30	60
B) Increases cost due to need for professionals	12	24
C) Costs remain the same	8	16
Total	50	100%

Source: Field Data (2026)

Findings in Table 4.9 show that 30 (60%) of respondents held the view that record appraisal reduces the cost of storage equipment and warehouse rent, while 12 (24%) felt it increases costs due to the need for records management professionals, and 8 (16%) believed costs remain the same. This implies that the majority of respondents perceive record appraisal as a cost-effective practice

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that contributes to organizational efficiency by freeing up space and reducing unnecessary expenditure on the storage of obsolete records, even though a notable minority associate it with additional professional and staffing costs.

4.4.2 Consideration of Digital Records in the Current Records Management System

Table 11 : Consideration of Digital Records in the Current Records Management System.

Response Category	Frequency (n)	Percentage (%)
A) Yes, there are guidelines for digital records	15	30
B) No, it considers only paper records	22	44
C) It is in the process of being implemented	13	26
Total	50	100%

Source: Field Data (2026)

As indicated in Table 4.10, 22 (44%) of respondents reported that the current records management system considers only paper records, while 15 (30%) confirmed the existence of guidelines for digital records, and 13 (26%) noted that digitization is still in the process of being implemented. This finding implies that TRA's records management system is not yet fully prepared to appraise and manage digital records, which has a direct bearing on the accuracy and reliability of records in an increasingly digitized tax administration environment.

The findings under this objective show that record appraisal practices at TRA contribute meaningfully to the reduction of operational costs and, by extension, to organizational efficiency. However, gaps remain in the management of digital records, as a considerable proportion of respondents indicated that the current system is still largely paper-based, which limits the extent to which appraisal fully safeguards the accuracy and reliability of all categories of records held by TRA.

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4.5 Challenges Facing TRA in Implementing Effective Record Appraisal Practices

This section presents findings on the third specific objective, which sought to identify the challenges faced by TRA in implementing effective record appraisal practices.

4.5.1 Effect of Delayed Records Assessment on Tra's Efficiency

Table 12 : Impact of Not Conducting a Timely Records Assessment on Tra's Efficiency.

Response Category	**Frequency (n)**	**Percentage (%)**
A) Increased backlog of unnecessary documents (records backlog)	35	70
B) Simplification of records management	7	14
C) No operational impact	8	16
Total	50	100%

Source: Field Data (2026)

The results in Table 4.11 show that 35 (70%) of respondents indicated that failure to conduct a timely records assessment leads to an increased backlog of unnecessary documents. This confirms that untimely records assessment poses a significant challenge to TRA's operational efficiency by allowing obsolete and non-current records to accumulate, occupying valuable office and storage space, slowing down retrieval, and increasing the workload of records staff.

4.5.2 Responses to True or False Statements

Respondents were further asked to respond to a set of True or False statements relating to record appraisal practices at TRA. The results are summarized in Table 4.12.

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Table 13 : Respondents' Views on True or False Statements on Record Appraisal.

Statement	True (%)	False (%)	Frequency
Record appraisal should only be conducted when an office runs out of physical space.	16	84	50
Appraisal helps TRA comply with legal requirements by ensuring tax-related documents are kept for the legally mandated duration.	88	12	50
Disposition is the final stage of the appraisal process, resulting in either destruction or permanent preservation.	74	26	50

Source: Field Data (2026)

The majority of respondents correctly identified the second statement as True (88%) and the third statement as True (74%), indicating a generally sound level of awareness and understanding of appraisal, retention scheduling, and disposition procedures among TRA staff. Similarly, 84.0% of respondents correctly disagreed with the first statement, recognizing that appraisal should be a planned and continuous exercise rather than one triggered only by a lack of storage space. Nevertheless, the fact that 16% and 26% of respondents held incorrect views on the first and third statements respectively suggests that a knowledge gap regarding the legal purpose and procedural stages of appraisal still exists among a section of staff, which itself constitutes a challenge to effective implementation.

4.5.3 Qualitative Findings from Short Explanation Questions

In addition to closed-ended items, respondents were asked open-ended questions to elaborate on the role of appraisal in tax audits, accountability, and cost reduction. Responses were analyzed thematically, and the emerging themes are presented below.

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(a) Effect of Appraisal on Retrieval of Information during a Tax Audit

Respondents generally indicated that appraisal ensures that only relevant, current, and legally required documents are retained, which shortens the time needed to locate records during a tax audit. For instance, one respondent from the records management unit observed that appraisal makes it easier to separate active files from old ones during an audit, while another noted that a well-appraised registry allows auditors to be directed straight to the relevant file series without wasting time searching through obsolete records.

(b) Contribution of Record Appraisal to Accountability

On accountability, respondents observed that appraisal enhances accountability by ensuring that records supporting financial and tax transactions are accurately maintained and readily traceable, thereby reducing opportunities for loss, tampering, or unauthorized destruction of records. Several respondents linked this directly to improved transparency in responding to queries from auditors, management, and taxpayers.

(c) Contribution of Record Appraisal to Cost Reduction

Regarding cost reduction, the general view among respondents was that appraisal reduces the volume of records kept in storage, thereby lowering expenditure on storage space, equipment, and staff time spent searching for documents. Respondents further noted that timely disposal of records that have exceeded their retention period reduces the need to rent additional storage or acquire extra filing equipment.

The findings under this objective reveal that TRA faces several challenges in implementing effective record appraisal practices, notably inconsistent application of the Retention and Disposal Schedule across departments, inadequate staffing and technical skills, limited progress in digitizing records and retention tools, and gaps in staff awareness of the legal and procedural aspects of appraisal. These challenges collectively undermine record accessibility, accuracy, and organizational efficiency if left unaddressed.

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CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 Introduction

This chapter presented and described the conclusion and recommendation of the study regarding the Contribution of Record Appraisal Practices in Enhancing Organizational Efficiency in the Public Sector": A Case Study of Tanzania Revenue Authority (TRA), Dar es salaam.

5.2 Summary of the Study

The study was conducted at the Tanzania Revenue Authority Headquarter in Dar es Salaam to assess the contribution of record appraisal practices in enhancing organizational efficiency in the public sector. The study aimed to evaluate the contribution of records appraisal practices, with three objectives set to guide this research, which were to examine the contribution of record appraisal practices in improving the accessibility and retrieval of records at Tanzania Revenue Authority, to evaluate how record appraisal enhances the accuracy and reliability of records used in enhancing Organizational Efficiency at Tanzania Revenue Authority, and to identify challenges faced by Tanzania Revenue Authority in implementing effective record appraisal practices.

5.2.1 The Impact of Record Appraisal Practices on Record Accessibility

This objective seek to assess the impact of records appraisal practices on records accessibility findings revealed that record appraisal practices enhance the accessibility of records in my organization, appraised records are easier to retrieve when needed, record appraisal reduces unnecessary records and makes retrieval more efficient and the appraisal process ensures that only valuable records are retained for future reference as the impact of records appraisal practices on accessibility of records at TRA – Headquater Dar es salaam.

5.2.2 Role of Record Appraisal in Enhancing Accuracy and Reliability of Records

Findings from this objective outline the roles of records appraisal in enhancing accuracy and reliability of records. Findings revealed respondents identified role of records appraisal in

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enhancing accuracy as majority of them reporting that records appraisal helps in maintaining accurate and reliability of records for organization efficiency, the appraisal process helps in eliminating outdated and inaccurate records, appraisal process ensure the availability of reliable data for decision making. Records appraisal remain the crucial aspect of records management as it ensure that the organization retained only records with permanent values. It also ensures that the organization get space for new records to be fill in as the old one are disposed or archived somewhere else.

5.2.3 Challenges Faced in Implementing Effective Record Appraisal Practices.

The study identified key challenges hindering effective records appraisal at TRA Headquarter. The primary obstacle was inadequate staffing and technical skills, limited progress in digitizing records and retention tools, and gaps in staff awareness of the legal and procedural aspects of appraisal. These challenges collectively undermine record accessibility, accuracy, and. Additionally, limited resources prevented investments in proper training programs or appraisal technologies, forcing reliance on outdated manual processes that were time-consuming and error-prone. These systemic issues were compounded by management's failure to prioritize appraisal activities, viewing them as secondary to revenue-focused operations despite their long-term benefits for organizational efficiency.

Another major challenge was the absence of clear retention schedules, which created confusion about disposal timelines and compliance requirements. Without standardized guidelines aligned with legal regulations, staff often made arbitrary decisions, risking non-compliance or unnecessary storage costs. The lack of technological integration further exacerbated these problems, as manual systems couldn't efficiently track retention periods or automate disposal processes. Furthermore, inadequate infrastructure for secure document storage and disposal posed additional risks of data breaches. Addressing these gaps through targeted training, policy updates, and digital solutions is crucial for improving appraisal effectiveness and ensuring compliance with national records management standards.

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5.3 Conclusion

The study conducted at the Tanzania Revenue Authority (TRA) Headquarter Dar es salaam has provided valuable insights into the contribution of record appraisal practices in enhancing organizational efficiency within the public sector. The conclusions drawn from the study relate closely to the objectives set at the onset of the research.

The study highlighted that effective record appraisal practices enhance the accuracy and reliability of records utilized within the TRA. Respondents noted that proper appraisal mechanisms help in identifying outdated or irrelevant documents, which in turn contributes to more accurate decision-making processes. However, challenges such as inadequate training and lack of resources have hindered the accurate implementation of these practices, suggesting a need for focused training initiatives and resource allocation. One of the most significant challenges identified through the study is the lack of trained personnel to conduct proper record appraisal, along with insufficient prioritization of appraisal efforts within the organization. The results showed a unanimous consensus among respondents about the critical need for improved priority and resource allocation to record appraisal initiatives. Additionally, the absence of clear retention and disposal schedules further complicates effective appraisal efforts. Record appraisal practices hold significant promise for enhancing organizational efficiency at TRA, Headquarter Dar es salaam addressing the identified challenges is crucial. By implementing formal policies, providing adequate training, and ensuring that record appraisal receives the necessary prioritization and resources, TRA can leverage these practices to achieve greater operational efficiency and effectiveness in service delivery.

5.4 Recommendation

Based on findings of the study, the study emphasizes the need for strategic interventions to improve the effectiveness of record management, thereby contributing to better operational outcomes within the organization. Respondents identified several challenges in implementing effective record appraisal practices, including a lack of trained personnel, insufficient resources, and inadequate prioritization of record appraisal initiatives. These challenges significantly affect the organization’s ability to maintain a robust records management system. The absence of a clear retention and disposal schedule further complicates the records appraisal processes at TRA Headquater Dar es salaam. Establishing clear policies and guidelines would facilitate better management and appraising of records, aligning practices with the best standards set forth by the Records and Archives Management Department in Tanzania. While record appraisal practices at

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TRA Headquater Dar es salaam have the potential to enhance organizational efficiency significantly, addressing the identified challenges and prioritizing the development and training of personnel in this area was essential for unlocking their full benefits.

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APPENDEX I

RESEARCH WORK PLAN SCHEDULE

Table 14 : Research work plan schedule.

TYPES OF ACTIVITIES	**1ST MONTH**	**2ND MONTH**	**3RD MONTH**	**4TH MONTH**	**5TH MONTH**	**6TH MONTH**
Reporting to the Centre and observing the situation						
Distribution of questionnaire, interview and observation						
Collecting questionnaire and data analysis						
Data interpretation and report writing						
Preparation of the first draft report						
Final report writing and submission Slads						

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APPENDEX II

RESEARCH PROPOSAL BUDGET

Table 15 : Research proposal budget.

S/N	DETAILS	AMOUNT IN TSH.
01.	A ream paper	15,000/=
02.	Transport expenses	15,000/=
03.	Printing and copies	20,000/=
04.	Communication and internet	10,000/=
05.	Binding	5000/=
	TOTAL	65,000/=

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APPENDIX III

QUESTIONNAIRE FOR STAFF/RESPONDENTS

Dear Respondent,

My name is VALENS REVELIAN NICHOLAUS, a Diploma student from the School of Library, Archives and Documentation Studies (SLADS). I am conducting research titled "A TITLE; THE CONTRIBUTION OF RECORD APPRAISAL PRACTICES IN ENHANCING

ORGANIZATIONAL EFFICIENCY IN THE PUBLIC SECTOR: A CASE STUDY OF TANZANIA REVENUE AUTHORITY (TRA).

Kindly assist by filling this form by putting a tick in the bracket or comments in the space ( ) provided to the best of your knowledge.

After filling in the form, please hand it over to the researcher.

Please you're kindly requested to answers these questions.

1. What is your gender?

A) Male ( )

B) Female ( )

2. What is your age?

A) 21–27 ( )

B)28–34 ( )

C) 35-above ( )

3. What is your level of education?

A) certificate ( )

B) Diploma ( )

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C) Degree ( )

4. What is the main tool used in conducting record appraisal within TRA?

A) The Retention and Disposal Schedule. ( )

B) Decisions of the head of the unit only. ( )

C) General public service regulations. ( )

5. How often is the record appraisal exercise conducted in your department?

A) Annually. ( )

B) Only when storage space is limited. ( )

C. It has not been conducted for a long time. ( )

6. How does record appraisal help in retrieval time?

A) It significantly reduces the time it takes to find documents. ( )

B) It has no impact on the speed of retrieval. ( )

C) It delays the retrieval of information. ( )

7. How does records management contribute to the reduction of operational costs?

A) It reduces the cost of storage equipment and warehouse rent. ( )

B) It increases the cost due to the need for professionals. ( )

C) The costs remain the same. ( )

8. Does the current records management system consider digital records?

A) Yes, there are guidelines for digital records. ( )

B) No, it considers only paper records. ( )

C) It is in the process of being implemented. ( )

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9. What is the impact of not conducting a timely records assessment on TRA's efficiency?

A) Increased backlog of unnecessary documents (records backlog). ( )

B) Simplification of records management. ( )

C) No operational impact. ( )

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APPENDIX IV

INTERVIEW GUIDE FOR TANZANIA REVENUE AUTHORITY (TRA)

True or False Questions

10. Record appraisal should only be conducted when an office runs out of physical space. .....

11. Appraisal helps TRA comply with legal requirements by ensuring tax-related documents are kept for the legally mandated duration.....

12. Disposition is the final stage of the appraisal process, resulting in either destruction or permanent preservation.....

Short Explanation Questions

13. What is the impact of "Appraisal" on the retrieval of information during a tax audit?

,.....

14. How does record appraisal improve "Accountability" within the Tanzania Revenue Authority? ,.....
.....

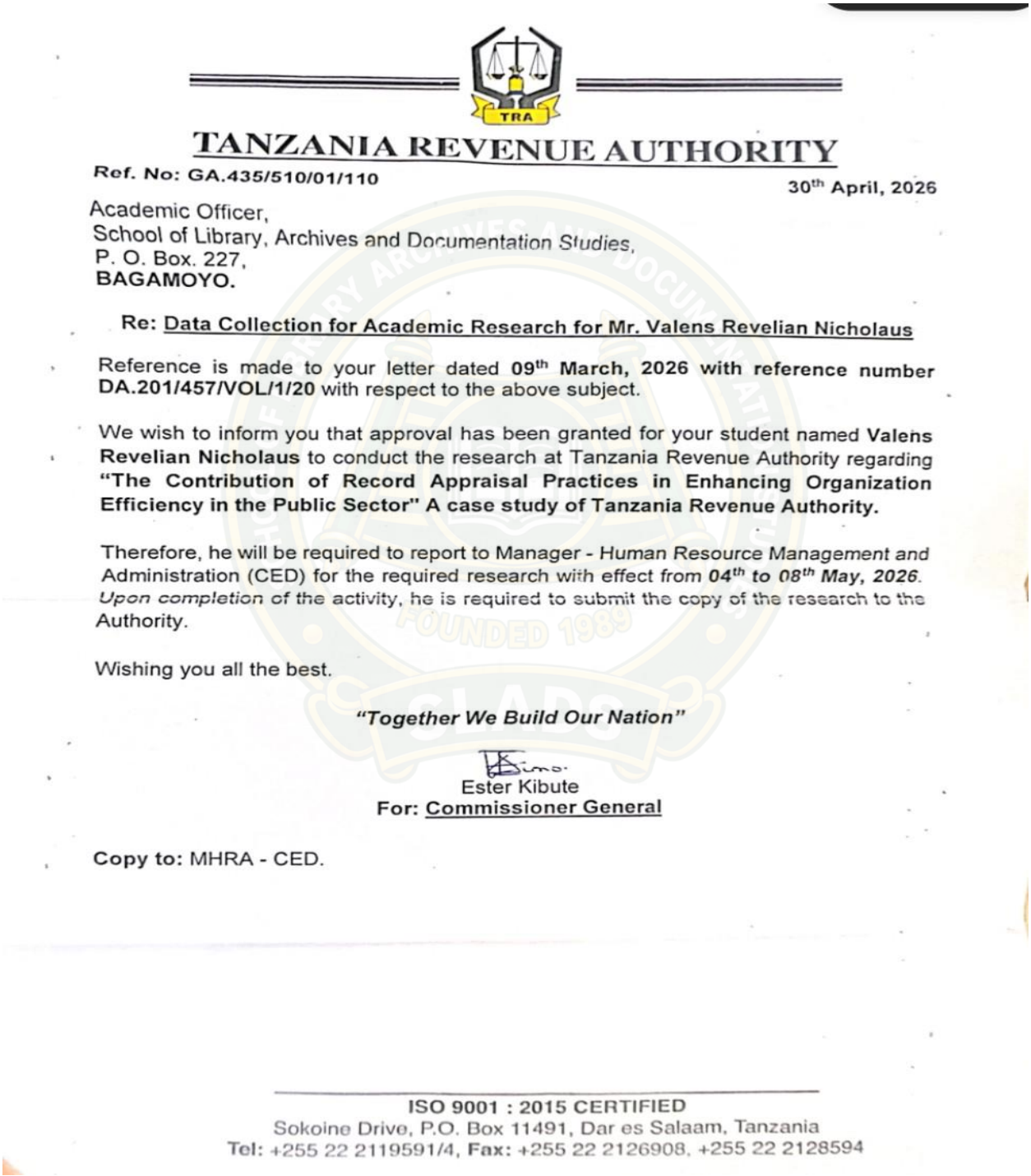
15. How does record appraisal contribute to cost reduction within a government agency?

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APPENDIX V

INTRODUCTION LETTER

Figure 3 : Introduction letter.



TANZANIA REVENUE AUTHORITY

Ref. No: GA.435/510/01/110

30th April, 2026

Academic Officer,
School of Library, Archives and Documentation Studies,
P. O. Box. 227,
BAGAMOYO.

Re: Data Collection for Academic Research for Mr. Valens Revelian Nicholaus

Reference is made to your letter dated **09th March, 2026 with reference number DA.201/457/VOL/1/20** with respect to the above subject.

We wish to inform you that approval has been granted for your student named **Valens Revelian Nicholaus** to conduct the research at Tanzania Revenue Authority regarding **"The Contribution of Record Appraisal Practices in Enhancing Organization Efficiency in the Public Sector" A case study of Tanzania Revenue Authority.**

Therefore, he will be required to report to Manager - *Human Resource Management and* Administration (CED) for the required research with effect from ***04th to 08th May, 2026.*** *Upon completion* of the activity, he is required to submit the copy of the research to the Authority.

Wishing you all the best.

"Together We Build Our Nation"

Ester Kibute
For: Commissioner General

Copy to: MHRA - CED.

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