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Effect of Salary/Wage Administration and Incentives Offer on Employees' Performance in the Lower Niger River Basin Development Authority, Ilorin, Nigeria

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Abstract

Human resources are the most important asset that any organization can possess and as a result, their welfare needs being given priority attention since they provide basis for the achievement of organization's sustainable competitive advantage. The study therefore seeks to examine the impact of effective salary / wage administration and incentive offer on employees' performance in the Lower Niger River Basin Development Authority, Ilorin. A sample of one hundred and fifty - two (152) respondents made up of the staff of Lower Niger River Basin Developments Authority (LNRBDA) was utilized. Simple random sampling technique was used for the study with the use of structured questionnaire so as to draw pertinent information from the respondents. The descriptive statistics used comprised simple percentages and tables, while inferential statistics utilized were multiple regression. The findings of the study showed that staff members in LNRBDA are dissatisfied with the mode and manner at which salary/wages are administered in the organization (Mean = 23.0 < 24.0 cut of point). The findings revealed further that available incentives/facilities fall short of the workers' expectations. It is therefore concluded that salary/wage administration and offer of incentives have significant effect on employees' performance ($R^2=0.063$; $F=4.974$, $p<0.05$). This study recommends prioritization of workers' welfare by the management of LNRBDA, Ilorin through admirable salary/ wage payment and also through offer of regular incentives that are capable of enhancing employees' performance in the organization..

Keywords: Employees' Performance, Bonus / Incentives, Compensation, Human Resource Management, and Salary / Wages Administration

Introduction

Workers' compensation or reward is one of the key determinants of their job performance in a workplace as a number of them strive for reasonable benefits, either in the form of agreed salaries, wages or some other entitlements in return for specific contributions that they make to the organization. Employees are not only particular about payment being made to them, but are also concerned about the organization's compensation policy and reward system. Employees see these as indicators to the management's attitude and concern toward their well-beings since the success or failure of a wage and salary administration system is dependent on or determined by workers' perceived fairness (Shamala, 2009). Workers can only be contented in the organization on the occasion where their expectations are met commensurably with their performances (Alwaki, 2018).

The nonexistence or poor welfare packages and other incentives in the workplace most often result in employees' woeful performance, which directly or indirectly impact on the organization's productivity and profitability in no small measure. Hence, it is very much essential for the management in the workplaces to always design and implement their compensation systems with utmost care and diplomacy since fair wage and salary administration is expected to possess the capability of ensuring employees' attraction and retention. These in addition will make the workforce to have fair deal, keep the organization competitive and encourage the employees to perform to their fullest (Shamala, 2009).

According to Olaleye (2012), in this country Nigeria, wages and salary administration is as old as the civil service itself. The country runs a federal structure in which the states form the federal divisions and the minimum wage is contained in the federal government's exclusive list as far as salaries and wages issues are concerned. This implies that all organizations having employees who are not less than twenty five in number are under the obligation to follow suit with the federal government in effecting the payment of the pre-determined minimum wage after it has been fixed and signed to law. As said by Okeke, Nwele and Achilike (2017), most often the reverse is the case as some private organizations inclusive of many state governments have always claimed lack of financial capacity to pay the federal government's fixed minimum wage. Consequently, these actions have always resulted in industrial disharmony having undesired effects on organizational productivity and output (Olaleye, 2012). However, it is in the light of the above that this study attempts to examine the impact of effective salary/wage administration and incentives on employees' performance in the Lower Niger River Basin Development Authority, Ilorin (LNRBDA). The Lower Niger River Basin Development Authority is a Parastatal of the Federal Ministry of Water Resources, Nigeria. It was established primarily for the development of both surface and underground water resources potential of the country for various uses, but specifically for the development of irrigated agriculture.

The developed research questions for the study include:

- i. how do employees assess salary/wage administration in the Lower Niger River Basin Development Authority?
- ii. what is employees' level of satisfaction with available incentives/facilities/packages in the Lower Niger River Basin Development Authority?

Objectives of the Study

The main objective of this study is to examine the impact of effective salary/wage administration and incentives on employees' performance in the Lower Niger River Basin Development Authority, Ilorin (LNRBDA), while the specific objectives of the study are to:

- i. investigate the employees' assessment of salary/wage administration in the Lower Niger River Basin Development Authority;
- ii. determine the employees' level of satisfaction with available incentives/facilities/packages in the Lower Niger River Basin Development Authority; and
- iii. ascertain the effect of salary/wage administration and incentives on employees' performance in the LNRBDA.

Research Hypothesis

H₀: There is no significant effect of salary/wage administration and incentives on employees' performance.

*Literature Review**Conceptual Clarifications**Salary/Wage*

Ojeleye (2017) argues that most often than not, the rationale behind any individual working in the organization is to be remunerated in the form of wages or compensation. However, a number of definitions have been advanced on salaries and wages with a view to make known the dissimilarity between these twin terms. Ojeleye (2017) maintains that salary as a periodic payment that is fixed for non-manual employees and generally with no extra for productivity which is commonly paid monthly and expressed in annual terms, while a wage denotes payment made to manual workers, often calculated on hourly basis or piece rates. Also, Surbhi (2015) describes salary as fixed money paid to the workers on regular basis for their contributions to their workplaces, whereas wages are the hourly- based payment offered to the labour for the aggregate of work done in a day.

Bonus and Incentives

Romanoff (2008) views bonus as a separate payment effected at the close of the performance period usually a year to recompense exceptional accomplishment for the organization, while incentive is a tangible or intangible compensation designed to motivate an individual or group for enhanced performance. He adds that incentives are different from bonuses given that incentives outline what are expected to be achieved as well as what the employee will be entitled to as benefits. Likewise, Investopedia (2016) terms bonus as an added benefit granted to the workers above the regular salary or wage. A bonus is a reward used for the achievement of organization's desired result or for the employee's commitment to the organization's business.

Employees' Performance

Employee performance as a concept has been described variously by a number of authors, for examples, Hofer (1983) opines that performance is a concept connected with the occurrence under consideration. Calvin (2017) sees performance as relevant job activities that are anticipated from an individual in the workplace, and how well those activities are carried out.

In the opinion of Hellriegel, Jackson and Slocum (1999), performance is the level of a person's work accomplishment after the exertion of his effort. Dar, Akmal, Akram and Khan, (2011) view the concept of employee's performance as the activity that an employee is able to carry out successfully, dependent on the constraints of reasonable utilization of the available resources.

According to Vijay and Indradvi (2015), performance of employees within an organization can be considered in several ways comprising their behavior, attitude and motivation to attain goals. Vijay and Indradvi (2015) itemize four key factors that influence the employee's performance in the course of carrying out his assigned responsibility and in overall development. These factors are:

Job Autonomy: Job autonomy plays key roles in boosting the employees' performance in the workplace and makes it possible for workers to possess a sense of responsibility (Dean, Colarelli & Konstans, 1987), as the absence of job autonomy in the organizations results in problems such as reduction in productivity, performance and intensified stress.

Organizational Support: Fasolo, Eisenberger and Davis LaMastr (1990) assert that the feeling of importance that organizations make their employees have is capable of boosting their moral towards enhanced performance. The employees are expected to ordinarily intensify effort to ensure increase in organization's productivity when the management gives the necessary or required support.

Training: The effects of training on employees' performance are not minimal as this help to upgrade the employees' required skills and knowledge for better work performance.

Justice in the Organization: Folger and Cropanzano (1998) state that when organizational justice is being carried out in its true sense, the organization is better for it as employees 'commitment level' is heightened towards the prompt achievement of the organizations set goals.

As enumerated by Ahuja (1992), individual's performance can be measured by taking into cognisance productivity level, efficiency, effectiveness, quality and profitability measures. Profitability has to do with the power to make profits regularly over a period of time. It is articulated as the ratio of gross profit to sales on employed capital. This is lies on the organization's effectiveness and efficiency. Effectiveness connotes the employees' capability to achieve the set objectives or hit the desired target, while efficiency implies the power to get the intended outcomes utilizing insignificant resources as much as possible.

Theoretical Review

In an attempt to describe the relationship that exists between effective salary / wage administration, incentives and employees' performance, Maslow's hierarchy of needs theory upon which this study was anchored was reviewed. Abraham Maslow propounded this theory in 1943 and the theory had subsequently been extensively applied specifically in the field of human resource management. As referred by Okeke, Nwele and Achilike (2017), Maslow's need theory is a typical explanation of human motivation and since manpower is the most vibrant of all organization's productive resources, they must not only be seen as the organizations' treasured assets but must also be so treated. In reference to Okeke, Nwele and Achilike (2017), Maslow, in his book titled "motivation and personality" and published in 1954, he considered human beings as creatures who have

innate grabbing instinct and whose needs are insatiable. The theory makes known three fundamental propositions which include:

- i. People; most times do have dissimilar needs and these needs range from biological needs which are situated at the lower level to psychological needs positioned at the upper extreme.
- ii. Human beings; always do possess constant state of motivation and do not often attain a state of satisfaction, apart from a short time; and
- iii. Individuals' needs are organized hierarchically, so that the lowest level needs must be met and satisfied ahead the higher level needs (Maslow, 1970).

Maslow's Need Hierarch Model



Figure 1: Source: Maslow, 1970

Going by Maslow theoretical elucidation, one can fully understand that in as much the success of any organization is dependent greatly on the effectiveness and efficiency of the employees; it is possible for employee's attitudinal behaviours in the workplace to be influenced against the attainment of the organization's predetermined objectives. This can be occasioned when his needs are unmet and dissatisfied. In another way round, employees would do everything possible within their control to be at their best in terms of performance when their needs are identified and attended to accordingly. This is because motivation is a propeller towards workers' enhanced productivity. They can be encouraged to work harder by being offered better salary or benefits capable of raising their standards of living as Maslow pinpointed in his theory.

However, with the contributions of Abraham Maslow to the field of management, his hierarchy of needs' theory was not criticism free, but it could be asserted that, the theory is very much appropriate for this study.

Empirical Review

Okeke, Nwele and Achilike (2017) researched on the impact of effective wages and salary administration on civil service productivity in Nigeria with a focus on Anambra State. Descriptive survey design was utilized for the study. Chi-square and T- test were employed to test the hypotheses of the study. The findings of the study showed that employees are in need of good salary and wages for high productivity in the state civil service. The study

established further that inability to fully implement minimum wage in Anambra State was occasioned by poor leadership and absence of political will. The study therefore suggested government's full commitment to the payment of robust wage or salary to civil servants in the state to be able to meet their basic needs and be positioned for increased productivity. Ojeleye (2017) carried out a study on the impact of remuneration on employees' performance. The researcher concentrated on the employees of Abdul Gusau Polytechnic and State College of Education both located in Zamfara State, Nigeria. Structured questionnaire was used to gather data for the study. Pearson correlation and multiple regression models were utilized to analyze the data. It was found out from the findings of the study that there is a strong and positive relationship between remuneration and employees' performance and that salary/wage and bonus/incentives equally motivate workers for higher performance. The study recommends regular payment of salaries, wages and other benefits to the workers. Employees' participation in pay determination in state was recommended so as to boost workers' morale towards job performance.

Methodology

The adopted research design for the study is survey method; the population for the research consisted 403 staff of the Lower Niger River Basin Development Authority, Ilorin, Kwara - State. However, a total of one hundred and ninety (190) staff members were sampled from the organization. This was in agreement with Hill, Brierley and McDougall (2003)'s opinion that a sample size of one hundred (100) and above is sufficient to generate good research findings. Questionnaire was utilized as instrument of primary data collection, while textbooks and relevant journal articles were used as the secondary data.

An aggregate number of one hundred and ninety (190) copies of the questionnaire were administered on the respondents, but merely one hundred and fifty – two (152) copies, that is, 80 % were satisfactorily filled and returned. The statistical tool used for the analysis of the data for the study was multiple regressions.

Results and Discussion

Out of the total number of one hundred and ninety (190) copies of the questionnaire administered on the respondents, it was only one hundred and fifty – two (152) copies that were returned useful. Therefore, the analysis was based on this figure.

Research Question 1: How do employees' assess salary/wage administration in Lower Basin Development Authority?

Table1. Employees' assessment of salary/wage administration in the Lower Niger River Basin Development Authority

Variable	Assessment	Frequency (f)	Percentage (%)
Administration of Wages and Salary in the organization	Poor	85	55.9
	Average	41	27.0
	Good	20	13.2
	Very Good	6	3.9
	Total	152	100.0
Satisfaction with Current Salary	Very Much Dissatisfied	69	45.4
	Dissatisfied	32	21.1
	Satisfied to some extent	38	25.0
	Satisfied	13	8.6
	Total	152	100.0
Incentives scheme/fringe benefits available in the organization	Poor	80	52.6
	Average	51	33.6
	Good	17	11.2
	Very Good	4	2.6
	Total	152	100.0
Revision of pay	No Opinion	42	27.6
	Not Encouraging	58	38.2
	Encouraging	52	34.2
	Total	152	100.0

Source: Researchers' Computation, 2019

Table 1 shows employees' assessment of salary/wage administration in the Lower Niger River Basin Development Authority. However, 55.9% of the employees in the organization assessed the administration of salary and wages to be poor, 27.0% graded it to be average, and 13.2% opined that it was good, while 3.9% ranked it as very good. Also in terms of employees' satisfaction with their current salary, 45.4% of the employees were very much dissatisfied, while 21.1% were dissatisfied, 25.0% were satisfied to some extent, whereas 8.6% of the employees were satisfied. Incentives scheme and fringe benefits available in the organization has 52.6% of the employees that rated it poor. 33.6% of the workers assessed it average, 11.2% graded it good and 2.6% rated it very good. Regards the opinion of the employees on the revision of pay in the organisation, 34.2% of them described it as encouraging, 38.2% maintained that it was not encouraging, while 27.6% of them indicated no opinion. As shown in the result, employees in the Lower Niger River Basin Development Authority were not completely satisfied with the administration of salary/wage in the organization.

Research Question 2: What is employees' level of satisfaction with available incentives/facilities/packages in the Lower Niger River Basin Development Authority?

Table 2. Employees' level of satisfaction with available incentives/facilities/packages in the Lower Niger River Basin Development Authority

S/N	Incentives	Mean	SD	Decision
		3.07	1.38	MS
A	Leave facilities	2.70	1.13	Dissatisfied
B	Medical facilities	2.43	1.07	Dissatisfied
C	Drinking water	2.24	1.08	Dissatisfied
D	Canteen	2.12	1.19	Dissatisfied
E	Rest and lunch room	2.51	1.26	Dissatisfied
F	Children education facilities	2.74	1.19	Dissatisfied
G	Housing facilities	2.59	1.18	Dissatisfied
H	Special medical aid	2.59	1.11	Dissatisfied
I	Retirement benefits	2.59	1.11	Dissatisfied
	Grand Mean value	23.0		

DS= Not Satisfied

Source: Researchers' Computation, 2019

Table 2 shows employees' level of satisfaction with available incentives/facilities/packages in the Lower Niger River Basin Development Authority. As reflected in the result above, employees were dissatisfied (DS) with available leave facilities in the organization. However, the mean rating for each of the available incentives showed that employees were not contented with the incentives/facilities/packages on ground in the Lower Niger River Basin Development Authority.

Research Hypothesis

H₀: There is no significant effect of salary/wage administration and incentives on employees' Performance.

Table 3. Summary of Regression Analyses on effect of salary/wage administration and incentives on employees' performance (N=152)

Variable	B	SEB	t	p
Constant	27.247	1.573	17.326	.000
Satisfaction with Salary/Wages	.204	.121	1.687	.094
Incentives/facilities	-.126	.051	-2.468	.015
			.197	
R		.250		
R ²		.063		
F		4.974*		

*p < 0.05. Dependent Variable: Employees performance

Source: Researchers' Computation, 2019

Table 3 indicates the effect of salary/wage administration and incentives on employees' performance. It expresses that effect of salary/wage administration and incentives on employees' performance variables yield a coefficient of a multiple correlation square (R²) of

0.063. This value is statistically significant at 0.05 probability level. In other words, salary/wage administration and incentives variable can explain for 6.3% of the observed variance in employees' performance. This result also illustrates that incentives exert significant effect on employees' performance. This result therefore concludes that there was a significant effect of salary/wage administration and incentives on employees' performance. This finding is in agreement with the observation or discovery of Ojeleye (2017) from the findings of his study that there is a strong and positive relationship between remuneration and employees' performance and that salary/wage and bonus/incentives are workers' motivator for higher performance.

Conclusion and Recommendations

Conclusion

Consequent to the findings of the study, it could therefore be deduced that good salary/ wage administration together with offer of incentives to the employees are effective tool for promoting employees' job satisfaction and superlative performance in the workplace. Effective salary / wage administration has thus become an integral quality or feature for stimulating employees for better and higher work performance. Hence, it could be concluded that salary/wage administration and offer of incentives have significant effect on employees' performance in the Lower Niger River Basin Development Authority, Ilorin.

Recommendation

Sequel to the fact that workers are not in any way satisfied with the manner in which salary/wages are administered in the Lower Niger River Basin Development Authority, and also that they are highly discontented over the poor or inadequate and irregular incentives given to them in the organization, the following recommendations are offered:

- i. The management of LNRBDA, Ilorin should endeavour not to take for granted any longer the offer of incentives and other benefits due to its staff as failure to prioritize workers' welfare is capable of lessening their morale and resulting in poor performance.
- ii. The management of LNRBDA, Ilorin should make an effort in knowing and offering to its workers similar benefits being enjoyed by employees in the sisters' establishments in other locations of the country. This will go a long way to position them not only for increased productivity, but also quality service delivery.

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