

Incentivizing Excellence : The Powerful Link Between Responsibility Allowances and Employee Success in Taraba State Polytechnic, Jalingo

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ABSTRACT

This study examined the impact of responsibility allowances on employee performance at Taraba State Polytechnic, Jalingo. In many public sector organizations, insufficient remuneration has been observed, leading to diminished job satisfaction, strained employee relations, and reduced productivity. Low base pay and wages, characteristic of inadequate remuneration systems, are primary contributors to decreased productivity, higher employee turnover, and lowered morale. To address these issues, the study reviewed literature relevant to its objectives, with Equity Theory as the guiding theoretical framework. A cross-sectional survey design was adopted, with the Taro Yamane formula used to select a sample size of 399 respondents. Data collection involved both quantitative (questionnaires) and qualitative (key informant interviews) methods. Analysis was conducted at both univariate and bivariate levels. The study's findings revealed a significant positive correlation between salary and job performance, as evidenced by employee competence, diligence, commitment to duties, and ability to meet deadlines, with significance levels of 0.01 and 0.05, respectively. Furthermore, employees receiving responsibility allowances showed higher levels of commitment, punctuality, and motivation to complete tasks on time. Based on these findings, it was recommended that responsibility allowances be provided regularly to enhance employee performance.

Keywords: Responsibility allowance, employees' job performance, Taraba State Polytechnic, Jalingo

INTRODUCTION

Globally, employees' performance is determined by many factors including responsibility allowance. [73], investigated how allowances and creative work affected the performance of Secondary Vocational School (SMK) teachers in East Nusa Tenggara Province (Province NTT). The study employed a questionnaire as its instrument. The findings indicate that the allowances received by SMK teachers in NTT province did not have a positive direct impact on their performance. This is demonstrated by the -0.013 correlation coefficient and -0.08 path coefficient between the teachers' allowance and their performance. This suggests that the size of a teacher's allowance has no bearing on their high performance as a vocational schoolteacher in NTT Province. Secondly, the evaluation of creativity has a positive direct impact on the performance of SMK teachers in NTT Province, as evidenced by the 0.403 path coefficient and the 0.390 correlation coefficient between work creativity and teacher performance. Thirdly, allowances received by SMK teachers in NTT Province have a positive indirect effect on teacher performance through work creativity. This is demonstrated by the correlation coefficient between allowance received and teacher performance, which is equal to -0.013 and the path coefficient, which is equal to -0.08, and the correlation coefficient between creativity of work and teacher performance, which is equal to 0.390 and the path coefficient, which is 0.403. The coefficient of combined path (indirectly) is 0.067, which indicates that a teacher's performance increases with the amount of money they gain indirectly from their creative activity.

A quantitative study on the impact of work discipline, organizational culture, and performance allowances on employees' performance at the Public Order Agency (SATPOL PP) of the Yapen Serui Islands Regency was conducted by [84]. By treating the entire research population—that is, the 82 SATPOL PP officers of the YapenSerui Islands Regency—as the research sample, the study employed a saturation sampling technique. Multiple linear regression and descriptive analysis were used to analyze the data. The outcomes demonstrated that the employee's performance was positively and significantly impacted by the performance allowance. Stated otherwise, an employee's performance is directly correlated with their performance allowance.

In the Ministry of Religion's Office in Lumajang City, [53] conducted study on the impact of performance allowance as a determinant of employee motivation, work success, and organizational performance. Structural Equation Modelling (SEM) data analysis tools with AMOS software are used in this quantitative study. There were 153 Ministry of Religion personnel in the research population. According to the modelling results, the GFI index is 0.906, the CFI is 0.969, and the RMSEA is 0.040. The results of the hypothesis test indicate a negligible direct relationship between motivation, employees' job achievement, and organizational performance and performance allowance. The factors that influence how well public organizations perform are directly and profoundly impacted by the quality of work produced. The biggest factor influencing organizational performance is work achievement. Performance allowance and motivation are two of the many supporting components needed for high work achievement. In terms of efforts to enhance organizational performance through work success, this research offers a useful addition to government organizations' policy-making. In order to directly boost employee job achievement as a means of improving organizational performance, performance allowance and motivation are crucial

components. Nonetheless, the majority of research in this field concentrated on performance allowance, whereas the goal of the current study is to empirically focus on responsibility allowance.

It is following from here, that this study investigated responsibility allowance and employees job performance in Taraba State Polytechnic, Jalingo.

THEORETICAL ANCHORAGE

Equity Theory

Equity theory was propounded by J. Stacy Adams, an American psychologist who introduced this concept in the early 1960s. Equity theory focuses on the idea that people are motivated by fairness in social exchanges, striving to maintain a balance between their inputs (effort, contributions) and outcomes (rewards, benefits) in comparison to others. [19] posited that because employees in organizations expect to be rewarded like other employees for similar levels of input, the distribution of rewards becomes important. It is the perceived equity of the effort-reward balance that is important in determining the employees' level of motivation. The theory emphasizes equity in pay structure of employees' remuneration. Employee's perception on how they are being treated by their firms is of prime importance to them. The dictum "a fair day work for a fair pay" denotes a sense of equity felt by employees. When employees perceive inequity it can result in lower productivity, high absenteeism or increase turnover.

Based on the aforesaid theory, the staff of the Taraba State Polytechnic, Jalingo will be willing and readily available to give out their best to their assigned duties or tasks whenever they are given constant remuneration. But on the contrary their best will not be felt in the organization. This theory handles only employees' pay without considering the growth needs of the employees. It is as a result of the lapses of the equity theory that Maslow hierarchy of need theory seek to compliment.

Basic Tenets of Equity Theory

Equity theory is based on several key tenets that describe how individuals perceive fairness and make comparisons in social exchanges. Here are the main tenets of equity theory:

1. Comparison: Individuals compare their own inputs (efforts, contributions) and outcomes (rewards, benefits) to those of others. This comparison can be with colleagues, friends, or even past experiences.
2. Equity: People seek to achieve a sense of equity or fairness in their relationships and interactions. Equity is achieved when the ratio of one's inputs to outcomes is perceived as equal to the ratio of the other person's inputs to outcomes.
3. Inequity: When individuals perceive an imbalance between their inputs and outcomes compared to others, they experience a sense of inequity. This can lead to feelings of injustice, frustration, or motivation to restore balance.

4. Cognitive Distortion: Inequity can lead to cognitive distortions, where individuals may change their perceptions of inputs or outcomes to restore a sense of fairness. For example, someone might convince themselves that their efforts are greater than they actually are to justify a higher outcome.
5. Restoration of Equity: Individuals are motivated to restore equity in social exchanges. They may do this by changing their inputs (e.g., working harder or contributing more) or outcomes (e.g., seeking higher rewards or recognition).
6. Comparison Standards: Individuals use different comparison standards to evaluate equity, such as comparing inputs and outcomes directly, comparing the ratios of inputs to outcomes, or comparing their outcomes to others' outcomes.
7. Perceived Fairness: The perception of fairness is subjective and depends on individual values, beliefs, and social norms. What one person considers fair may not be the same for another person.

These tenets collectively explain how individuals assess fairness in their relationships, workplaces, and other social settings, and how perceptions of equity or inequity can influence motivation, behavior, and well-being.

Relevance of the Theory to the Study

Equity theory which centers on the idea of fairness and its impact on employee motivation and job satisfaction, suggests that individuals compare their own contributions and rewards to those of their peers. It further stressed that if they perceive an imbalance, they might feel either under-rewarded or over-rewarded, which can affect their motivation and performance.

Here's how equity theory applies to compensation and employees job performance:

- i. Equity Sensitivity: People vary in how sensitive they are to perceived inequity. Some are highly responsive to unfairness, while others tolerate more significant disparities.
- ii. Input-Output Ratio: Employees evaluate their effort, skills, and commitment compared to their pay, benefits, and recognition, relative to their colleagues or a reference group.
- iii. Three Scenarios:
 - a. Equity: When individuals feel their input-output ratio is similar to their peers, they experience a sense of fairness, leading to job satisfaction, motivation, and better performance.
 - b. Under-reward Inequity: If an employee believes they put in more effort but receive fewer rewards, they perceive under-reward inequity, causing negative emotions, reduced motivation, and decreased performance. To restore fairness, they may seek better compensation or recognition.
 - c. Over-reward Inequity: Conversely, when an employee gets more rewards for the same effort compared to their peers, they may feel discomfort and reduced motivation, as well as guilt. To restore equity, they may increase their effort or give back.

iv. Remuneration Implications: Ensuring compensation practices are viewed as fair is crucial. Pay inequities can lead to dissatisfaction and reduced performance, transparent and well-communicated pay structures help employees understand how compensation is determined, reducing perceptions of inequity, performance-based pay systems perceived as equitable motivate employees to work harder for better results.

v. Managing Job Performance: Regularly assessing and adjusting compensation, promotions, and recognition based on performance is essential to boost job performance, promptly addressing inequity concerns helps maintain a motivated workforce, providing opportunities for employees to voice concerns and suggesting changes in compensation practices fosters fairness and inclusivity.

In summary, equity theory underscores the significance of perceived fairness in the workplace, particularly regarding compensation. When employees believe their efforts are fairly rewarded compared to their colleagues, they are more motivated, satisfied, and perform better. Organizations that grasp and apply this theory can create an environment conducive to employee performance and satisfaction.

METHODOLOGY

The study adopted a cross-sectional survey design, chosen for its effectiveness in capturing data from a representative sample at a single point in time. This approach supports the generalizability of results across the wider population, making it well-suited for identifying prevalent trends and relationships within the research context. Using the Taro Yamane formula, the sample size was calculated to ensure the population was accurately represented within acceptable error margins. Of the 399 questionnaires distributed, 376 were successfully completed and returned, providing a substantial response rate that reinforces the credibility of the findings.

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

Table 4.1.1 Ratings of responsibility allowance and employee's job performance in TSPJ

Statements	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree	X	STD
Taraba State Polytechnic, Jalingo do pay responsibility allowance	138	174	11	28	25	4.39	.548
You do receive responsibility allowance regularly	210	132	-	21	13	4.43	.495
Responsibility allowance motivate you to committed to your duties	174	174	3	18	7	3.73	1.178
You work to meet up with deadlines for every task assigned to you as a result of responsibility allowance	159	162	-	33	22	3.81	.979
You are punctual to work due to the payment of responsibility allowance	162	150	11	28	25	4.39	.548
You are always at your duty post due to regular payment of responsibility allowance	186	156	-	21	13	4.43	.495
Due to the payment of responsibility allowance, your relationship with your colleagues is cordial in TSPJ	198	150	3	18	7	3.73	1.178

Source: Field Survey, 2024

Based on the findings in table 4.1.5, it showed that all the indicators of allowances and job performance were rated with Mean scores of above the cutoff point of 2.50 and the standard deviation ranged from 0.495 and 0.979. This indicated that the standard deviation were rated below one (1) to show how close the opinion of the respondents were.

This section of the study investigated the impact of responsibility allowance on employees' job performance. The mean cutoff point was set at 2.50, signifying acceptance the relationship between responsibility allowance and employees' job satisfaction. The findings revealed that Taraba State Polytechnic, Jalingo, indeed provides a responsibility allowance. This confirmation was supported by mean scores of 4.39 and a standard deviation of 0.548. Employees reported receiving the responsibility allowance regularly, with a mean score of 4.43. The allowance was identified as a motivator for committed performance of duties (Mean = 3.73; Std Dev = 1.178). The large standard deviation suggest a wide divergence opinion of respondents with respect to nexus between responsibility allowance and commitment to work. This may be associated with irregularity of payment or late payment, as indicated by a mean score of 3.73.

Furthermore, employees were observed to actively work towards meeting deadlines for assigned tasks due to the influence of the responsibility allowance, with a Mean score of 3.81 and a Std Dev of 0.979. Punctuality was reported to be influenced by the payment of the responsibility allowance, with a Mean of 4.39 and a Std Dev of 0.548. Similarly, consistent presence at the duty post was associated with the regular payment of the responsibility allowance, with a Mean score of 4.43 and a Std Dev of 0.495. The study also noted that the payment of responsibility allowance has intensified relationships among colleagues in Taraba State Polytechnic, Jalingo (TSPJ).

TEST OF HYPOTHESIS

Hypothesis: Responsibility allowance has no significant impact on employees' job performance in Taraba State Polytechnic, Jalingo.

Regression results on responsibility allowance and employees' job performance in Taraba State Polytechnic, Jalingo

Table 4.1.2: Responsibility allowance and employees' job performance in Taraba State Polytechnic, Jalingo

Model	Beta	Std. Error	t	Sig. t	R	R ²	F	Sig. F
Constant	.007	.175	0.058	.960	-	-	-	-
Employees	.994	.057	19.220	.000	0.890	0.755	334.603	.000

The data in table 4.1.9 above presents the findings of a basic regression analysis aimed at understanding how responsibility allowance affects job performance among employees at Taraba State Polytechnic, Jalingo. The standardized coefficient for employees stands at 0.994, indicating a highly positive correlation between job performance and responsibility allowance. The t-statistic for employees' performance is 19.220, a value significantly different from zero. Additionally, the p-value associated with employees is 0.000, which falls below the typical significance level of 0.05. This demonstrates that the link between responsibility allowance and employees' job performance holds statistical significance.

Based on the results of the simple regression analysis, it can be concluded that responsibility allowance indeed wields a significant influence on employees' job performance at Taraba State Polytechnic, Jalingo. This conclusion is supported by the statistical significance shown by the p-value of 0.000 associated with the t-statistic for employees. As a result, we reject the null hypothesis that "Responsibility allowance has no significant impact on employees' job performance at Taraba State Polytechnic, Jalingo" and accept the alternative hypothesis stating that "Responsibility allowance has a significant impact on employees' job performance at Taraba State Polytechnic, Jalingo".

The results from Key Informant Interviews (KII) confirmed with the findings from the quantitative data. A 52-year-old Key informant had this to say:

In every responsibility, there is a reward attached to it in form of allowances, as a HOD of my department, I have some allowances, which help me to discharge my duties effectively. We ever embark on any official assignment, I am also entitled to some allowances, I don't use my personal resources for any official assignment, even when I do, I write and the management reimburse me, there is provision allowance for any responsibility that one is given (KII, A1, Age 52, TSPJ).

Another Key respondent stated that:

All I can say of our dear institution is that, workers responsibility allowances are being paid promptly without any deprivation and delay from the side of the government. So that has been a great motivation for the staff of Taraba State Polytechnic, Jalingo (KII, A2, Age 45, TSPJ).

Another Key respondent opined that:

Once we received our allowances, we are always at our duty posts due and some of the staff too hardly miss in performing their duties (KII, A3, Age 39, TSPJ).

A 42 year old Key informant stated that:

All you need to know is that workers often get motivated when responsibilities are been paid. It boost the morale of workers and make them to be committed and dedicated to their assigned tasks. They live happily and peacefully with their colleagues (KII, A4, Age 42, TSPJ).

According to a 35 year old Key respondent, he had this to say:

Management always provide responsibility allowances to all the units and departments in this very institution (TSPJ). So, we don't use our hard earned salaries in executing some departmental or unit work. We are always reimbursed for any other expenses incurred (KII, A5, Age 35, TSPJ).

The above responses proved that responsibility allowance is a motivational factor as far as employees' job performance is concerned.

DISCUSSION OF FINDINGS

The study explored the influence of responsibility allowance on job performance, revealing a strong positive correlation. Employees who received responsibility allowances were found to be more committed, punctual, and motivated to meet task deadlines. These findings resonate with previous studies by [88], [73] and [84], all emphasizing the positive impact of performance allowances on employee performance.

CONCLUSION AND RECOMMENDATIONS

The study concluded that responsibility allowances also exhibited a strong positive correlation with employee performance in Taraba State Polytechnic, Jalingo. The study highlighted the positive impact of responsibility allowances on job performance. Therefore, it's recommended to implement a systematic and transparent responsibility allowance system based on clear criteria and performance metrics. This can incentivize employees to take on additional responsibilities and perform at higher levels.

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