

IMPACT OF BASIC SALARY AND BONUS INCENTIVES ON EMPLOYEES' ATTITUDE TO WORK IN GOVERNMENT MINISTRIES IN EKITI STATE

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Abstract

The study examined the impact of basic salary and bonus incentives on employees' attitude to work in government ministries in Ekiti State. The study adopted descriptive research of a survey type. The population for the study comprised 1715 staff members in ministries in Ekiti State and sample of 324 among the staffs in the ministries which was randomly selected. Self-constructed questionnaires titled "incentives package, and employee attitude towards work in the ministries in Ekiti State" was used for data collection. The instrument was validated by experts and reliability was ensured through Crombach Alpha test and a coefficient of 0.80 was obtained. The data gathered for this study were analyzed using descriptive and inferential statistics. Frequency tables, percentages, mean, standard deviation, and grand mean value were used to answer the research questions while chi-square was used to test the hypotheses at 0.05 level of significance. Findings revealed that there was a significant impact of basic salary on employees' job satisfaction in selected ministries in Ekiti State. The study also found bonus incentives has a significant influence of on employees' job involvement in Ekiti State. The study concluded that salary and bonus are very important financial incentives that can motivate staff to have positive attitude towards work in all the ministries in Ekiti State. Therefore, it is recommended that government should be regular in paying salaries so that employees can be motivated to carry out their duties as expected.

Keywords: Attitude, Salary, Bonus, Incentive, Job Satisfaction, Job Involvement.

Introduction

Motivating workers, whose demands and preferences vary from those of the company or ministry as a whole to work towards shared and individual goals, boosts productivity. In government ministries, to achieve some set of objectives, the service of employees is needed for efficiency and effectiveness. Employees occupy strategic positions and the roles they play in any government ministries and departments are keys and are responsible to productive output, hence, they are supposed to be given adequate and effective compensations for performing their duties. To compensate the workforce, government continues with efforts to motivate its employees - public incentive policy was implemented by the government with the goals of paying workers for their efforts, motivating them to perform at a high level, keeping them on staff list, and reducing the need for costly recruiting, training, and replacement (State Incentive Policy, 2019).

The benefits of incentive packages to employees include: to make the remuneration package attractive and competitive enough to both attract and retain competent workers, provide for employees' personal welfare in line with the paternalistic belief that employees cannot provide for their personal needs, and, to provide employees remuneration that is not heavily taxed (i.e. tax-efficient remuneration package) as most benefits are not taxed. To make employees work, government need to encourage their employees to generate excellent performance through incentive packages. According to Edwinah, Christine and Nwakaego (2013), the goals of effective incentives include to motivate employees to optimum job performance, increase employees job satisfaction, remove poor employees job satisfaction, and meet employees' personal needs such as security and self-esteem needs.

All over the world, incentive packages given to employees by employers vary in terms of financial and non-financial aspects. Achie and Kurah (2016) posit that monetary incentives include discounts on purchases or awards of credit, as well as any other monetary or monetary-related inducements. Salaries, bonuses, incentives, allowances, promotion, and recognitions are all part of a well-rounded compensation package (Werner, in Onuorah, Okeke, and Ikechukwu, 2019). The prospect of monetary gain drives the majority of working adults. Employees are primarily motivated by financial reward, as stated by Pepra-Mensah, NtimAdjei, and Agyei (2017). People seek employment opportunities that not only allow them to put their skills to use, but, also provide financial security.

In many developing nations, different incentive packages are employed to inspire employees. Tanzania used the "Selected Salary Enhancement Scheme" (SACE), which effectively boosted the morale and productivity of civil officials as cited by Oloke et al, (2017). In Sweden's real estate industry, incentives such as variable compensation, asset loans, paid leave, and travel insurance are prevalent (Azasu in Daniel, 2019). Conversely, the circumstances within Nigerian government ministries and parastatals are markedly distinct. Employees sometimes encounter delayed salaries, absence of incentives, overlooked advancements, and little acknowledgement. Many individuals are encumbered with bank loans that deplete their incomes. Salau (2021) emphasises that majority of retirees in Lagos State have financial difficulties, with some not getting their entitlements for years' post-retirement. For instance, in Ekiti State, the Supreme Court mandated the Ekiti State government to pay Council workers illegally terminated in 2010

with 15 months' salary and benefits during Kayode Fayemi's administration in 2010. All the aforementioned seem affecting the attitude of employees particularly in Ekiti State.

Employees' attitudes towards jobs seem strongly influenced by the level of incentives they receive. The question is, could this be the reason why some employees are sleeping on the job or engaging in idle gossip, even when there is a mountain of work to be done, which has apparently become a typical occurrence in many government ministries? It is also frequented to hear the phrase "government work no be anybody's work" among the working population today. It appears that most Nigerian workers have negative outlooks on their jobs. It appears that in recent years, most workers in Ekiti State have become far less dedicated to their jobs than they were previously.

Although, many factors could be responsible for employees' attitudes toward work, it has been observed that workers are not motivated towards their jobs because it appears that the amputated salary that the government pays staff in Ekiti State does not motivate them. Salary appears to be the determinant of attitude of workers in government parastatals in Ekiti. It seems that the way government is delaying payment of salary is affecting workers seriously to the extent that most government workers could not meet their financial responsibilities and every hard work the employee gives requires reasonable compensation for a good salary. This is due to people working to meet their needs. Thus, the government must pay attention to the salary provision. The attitude of employees will undoubtedly be impacted by their pay (Endarwita & Herlina, 2019). Even delay in or non-payment of salaries can lead to dissatisfaction and implications of dissatisfaction in payments will reduce employee attitude, increase complaints, lead to various negative physical and psychological actions, such as indiscipline and bullying (Sinambela, 2016).

Also, it appears that some of the bonus incentives such as leave bonus that government is giving their employees in Ekiti State has been stopped for a while and this is one of the ways to motivate and encourage workers towards work. It is very obvious that when employees are motivated, it will assist in boosting their morale to give the best to perform well in their line of duties. In addition, financial incentives are a very critical issue that should not be overlooked as it is in Ekiti State, as its neglect can lead to disruption of work processes and service delivery (Achie & Kurah, 2016).

Based on the above stated problems, several studies have been conducted which include: Ldana and Nasiru (2020) who investigated the relationship between pay raises and productivity in the Adamawa State Uncivil MUBI. The study found that raising salaries has a notable effect on productivity, collaboration, and innovation in the workplace. Kayode, Adeyinka, and Abiodun (2019) conducted an analysis of the impact of salaries on output at Nigerian Breweries Plc. The study also found that prompt payment of wages had a significant effect on work output. The fact that the research was done in Nigeria provides a connection. Nnubia (2020) study analyzed the impact of financial incentives on worker productivity in Anambra State manufacturing companies. The study uncovered, a favourable correlation was found between salary/wages and performance on the job, as well as between commission and performance on the job in the prior study, while personnel in several ministries in Ekiti State were used in the current study.

Gunawan, and Amalia, (2015) examined wages and employees' performance: The quality of work life as moderator. The result showed a significant negative effect on the wages of employees' performance. Gunawan, and Amalia further revealed that there is negative effect of wages which are moderated by the quality of work life is caused by the effect of intrinsic motivation (quality of working life) is more powerful than extrinsic motivation (wages).

Adeoye and Obanewo's (2019) research looked at how incentives like bonuses and health insurance might boost morale and productivity among workers. The findings showed that monetary incentives are more effective at raising workers' levels of happiness on the job. The findings also revealed that employees' output is heavily influenced by their pay grade. Research by Noorazem, MdSabri, and Mat Nazir (2021) into how an organization's incentive program affects workers' productivity showed that bonuses have a considerable effect on productivity.

The effect of organizational reward on the performance of non-instructional staff at Osun State College of Technology, Esa-Oke was studied by Bolanle and Oluwayemi (2020). The study showed that organizational reward was found to have a considerable impact on the performance of non-instructional personnel at Osun State College of Technology, Esa -Oke. The impact of performance-based bonuses on Philippine workers' output and enthusiasm was studied by Aprilz (2022). According to the study's findings, incentive pay tied to performance boosts morale and output. Furthermore, the study of Sariwulan (2019) examined the impact of remuneration as motivational factors, (bonus, allowance) and job involvement of employees; a study of banking

sector in Indonesia. The result of the study showed that there is positive and significant relationship between the bonus, allowance and job involvement of employees in the banking sector in Indonesia. Ogundele (2022) examined the impact of bonus incentives on staff involvement in job activities in manufacturing companies in Lagos State. The result of the study shows that there is a correlation between bonus incentives and staff involvement in job activities in manufacturing companies in Lagos State. The correlation between monetary reward and productivity among Nigerian workers was investigated by Salami, Olaifa, Kolawole, and Rahmon (2020). Employee performance was found to be positively correlated with monetary compensation. A positive and statistically significant correlation between wage increase and productivity was also found.

Despite all these studies having been conducted, the locations of the studies are different from the current study, and there is scant empirical evidence of such related studies in Ekiti State. Thus, this study examined the impact of basic salary and bonus incentives on employee attitude to work in government ministries in Ekiti State.

Objective of the Study

The main objective of this study was to examine the impact of basic salary and bonus incentives on employees' attitude to work in government ministries in Ekiti State. Specifically, the study:

- i. examined the impact of basic salary on job satisfaction of employees in selected ministries in Ekiti State; and
- ii. examined the ways bonus incentives influence job involvement of employees in selected ministries in Ekiti State;

Research Questions

The following research questions guided the study:

- i. What is the impact of basic salary on job satisfaction of employees in selected ministries Ekiti State?
- ii. How do bonus incentives influence job involvement of employees in selected ministries in Ekiti State?

Research Hypotheses

The following null hypotheses were developed and evaluated at a significant level of 0.05.

- i. There is no significant impact of basic salary on job satisfaction of employees in selected ministries in Ekiti State;

- ii. There is no significant influence of bonus incentives on job involvement of employees in selected ministries in Ekiti State.

Methodology

The study adopted a descriptive research of the survey type. The population for the study comprised 1715 staff members in ministries in Ekiti State which cut across Education 764, Works 330, Health 435, Environment 74, Budget and Economic Planning 112 in Ekiti State. The sample of the study consisted 324 staffs in government ministries in Ekiti State which was determined using Yamane (1967). Self-constructed questionnaires titled "incentives package and employee attitude towards work in ministries in Ekiti State" was used for data collection. The instrument was validated by experts and reliability was ensured through Cronbach Alpha test and a coefficient of 0.80 was obtained. The data gathered for this study were analyzed using both descriptive and inferential statistics. Frequency tables, percentages, mean, standard deviation, and the grand mean value were used to examine the data obtained and determine the answers to the study questions. When sifting through responses to the research questions, the data were categorized as "Strongly Agree" and "Agree" as "Agree" and "Disagree" and "Strongly Disagree" as "Disagree." An index of 3.00 or higher indicates agreement, whereas a score of less than 3.00 indicates disagreement. At the 0.05 level of significance, inferential statistics of chi-square was used to test the hypotheses.

Results

Research Question 1: What is the impact of basic salary on job satisfaction of employees in selected ministries in Ekiti State?

Table 1: Mean Responses on the impact of basic salaries on job satisfaction of employees

S/N	Items	SA	A	UN	D	SD	Mean	St.D	Remarks
1	Salary is the basics for my attitude towards work.	94 (35.5%)	81 (30.6%)	19 (7.2%)	49 (18.5%)	22 (8.3%)	3.66	1.34	Agree
2	Prompt payment of salaries encouraged me to be efficient in my office.	155 (38.5%)	87 (32.8%)	3 (1.1%)	12 (4.5%)	8 (3%)	4.39	0.94	Agree
3	Regular increase of salaries motivates me to	149 (56.2%)	63 (23.8%)	11 (4.2%)	28 (10.6%)	14 (5.3%)	4.15	1.21	Agree

	be punctual in my office.								
4	I work because my salary caters for my basic needs every month.	46 (17.4%)	119 (44.9%)	40 (15.1%)	28 (10.6%)	32 (12.1%)	3.44	1.23	Agree
5	Monthly salary is enough to motivates me to perform my duties very well.	84 (31.7%)	88 (33.2%)	15 (5.7%)	41 (15.5%)	37 (14.0%)	3.53	1.42	Agree
6	My salary motivates me to carry out my work effectively	105 (39.6%)	92 (34.7%)	19 (7.2%)	31 (11.7%)	18 (6.8%)	3.88	1.24	Agree
7	Salary is one of the most financial incentives that motivate me to work.	99 (37.4%)	126 (47.5%)	21 (7.9%)	7 (2.6%)	12 (4.5%)	4.10	0.97	Agree
	Grand mean value						3.87	1.19	Agree

Source: Field Work (2023)

The results presented in Table 1 revealed the reaction of the respondents on impact of salary motivating potential on employees' attitude towards work in Ekiti State ministries. The results indicate that out of 265 returned questionnaire, 66.1% of the respondents agreed that salary is the basics for their attitude to work. 7.2% of the respondents stood neutral while 26.8% disagreed with the statement. Also, 71.3% of the respondents identified that they were efficient in the office due to prompt payment of salaries, 1.1% had no response while only 7.5% had contrary opinion to the statement. In addition, 80% of the respondents revealed that their punctuality in office is motivated by regular increase in salary, 4.3% of the respondents did not disclose their opinion while 15.9% disagreed. 62.3% of the respondents believed that they were motivated to work because their salary is enough to cater for their basic needs every month, 15.1% among the sampled respondents were undecided while 22.7% were not in agreement with the statement. Similarly, 64.9% of the respondents had the same opinion that monthly salary is enough to motivate them to perform their duties very well. 5.7% did not indicate their opinion while 29.5% had different opinion on the statement. Furthermore, 74.3% of the sampled respondents revealed that they are effective at work due to their salary, 7.2% had no responses while 18.5% disagreed with the statement. Finally, out of the respondents, 84.9% agreed that salary is one of the most financial incentives that motivate them to work. The overall grand mean value of 3.87 and Standard deviation of 1.19 in the table further indicated that the respondents had positive

reaction towards the impact of salary motivating potential on employee' attitude towards work in Ekiti State. This implies that salary impacts on employees' attitude towards work in Ekiti State.

Research Question 2: How do bonus incentives influence employees' job involvement in selected ministries in Ekiti State?

Table 2: Mean Responses on the Influence of bonus incentives on job involvement of employees

S/N	Items	SA	A	UN	D	SD	Mean	St.D	Remarks
8	Training opportunity gingers my attitude towards work.	138 (52.1%)	105 (39.6%)	16 (6%)	3 (1.1%)	3 (1.1%)	4.40	0.75	Agree
9	Opportunity for professional development encourages me to discharge my duties .	100 (40%)	113 (42.6%)	26 (9.8%)	23 (8.7%)	3 (1.1%)	4.07	0.96	Agree
10	Job security determines my attitude towards work.	106 (40%)	123 (46.4%)	15 (5.7%)	14 (5.3%)	7 (2.6%)	4.15	0.94	Agree
11	My promotion is one of the incentives that encourage me to work harder.	130 (49.1%)	108 (40.8%)	21 (7.9%)	6 (2.3%)	-	4.36	0.72	Agree
12	Material bonuses motivate me to be timely in completing my duties.	64 (24.2%)	116 (43.8%)	53 (20%)	32 (12.1%)	-	3.80	0.94	Agree
13	Pension motivates me to have positive attitude toward job.	74 (27.9%)	128 (48.3%)	28 (10.6%)	31 (11.7%)	4 (1.5%)	3.89	0.99	Agree
14	Government provides incentives that generally support my work.	28 (10.6%)	159 (60%)	6 (2.3%)	37 (14%)	14 (13.2%)	3.40	1.23	Agree
Grand Mean Value							4.01	0.93	Agree

Source: Field Work (2023)

The analysis in Table 2 shows the responses on the influence of bonus incentives on employees' attitude toward work. Out of the 265 sampled respondents, 91.7% had the opinion that training

opportunity gingers their attitude towards work, 6% had no response to this while 2.2% disagreed with the statement. 82.6% of the respondents show that they discharge their duties because they are encouraged by opportunities for professional development, 9.8% did not disclose their mind while 9.8% had contrary opinion on the statement. Furthermore, 86.4% of the sampled respondents indicated that their attitude to work is determined by job security, 5.7% were undecided while 7.9% disagreed with the statement. Similarly, among the respondents, 89.9% concord that promotion as an incentive encourages them to work harder, 7.9% had no response to the statement while only 2.3% disagreed. 68% of the respondents indicate that they are motivated by material things, 20% had no response while 12.1% disagreed that they are motivated to work because of material things. 76.2% disclosed that their positive attitude towards job is because of the pension plan for them, 10.6% did not disclose their opinion while only 13.2% were not in agreement with the statement. 70.6% were of the opinion that government provides incentives that generally support their work, 2.3% did not reveal their minds while 27.2% disagreed with the statement. The result revealed that majority of the respondents agreed that bonus incentives influence their attitude toward work in Ekiti State. The grand mean value of 4.01 and standard deviation of 0.93 further confirmed the reaction of the respondents on items 8-14 that bonus incentives influence their attitude towards work.

Test of Hypotheses

All the hypotheses were tested at 0.05 levels of significance

H_{01} : There is no significant impact of basic salary on employees' job satisfaction

Table 3: Chi-square test for the impact of basic salary on employees' job satisfaction in selected ministries in Ekiti State

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	2027.529 ^a	380	0.000
Likelihood Ratio	837.604	380	0.000
Linear-by-Linear Association	1.649	1	0.199
N of Valid Cases	265		

Source: Field Work (2023)

The results presented in table 3 revealed that chi square = (1, 380) = 2027.529^a, $p = 0.000$. Since the P. value is lesser than the 0.05 level of significance, there is enough evidence to reject the null hypothesis which states that there is no significant impact of salary motivating potential on

employees' attitude to work in Ekiti State. Therefore, there is a significant impact of basic salary on employees' job satisfaction in Ekiti State. This connotes that salary plays a significant role on employees' satisfaction at work and if they are given their pay as expected, it can make them to be more efficient and dedicated to work.

Ho2: There is no significant influence of bonus incentives on employees' job involvement in selected ministries in Ekiti State.

Table 4: Chi-square test for influence of bonus incentives on employees' job involvement

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	1365.314 ^a	320	0.000
Likelihood Ratio	680.216	320	0.000
Linear-by-Linear Association	21.291	1	0.000
N of Valid Cases	265		

Source: Field Work (2023)

The results presented in table 4 revealed that chi square = (1, 320) = 1365.314, $p = 0.000$. The P value is also lesser than the 0.05 level of significance. Hence, the null hypothesis is rejected. This implies that there is a significant influence of bonus incentives on employees' job involvement in selected ministries in Ekiti State. The result means that the more employees are given bonuses the more their attitude will change towards work.

Discussion of Findings

Findings revealed that there is a significant impact of salary on employees' job satisfaction in selected ministries in Ekiti State. The implication of this is that staff would be happy to work with all their efforts when their salary is paid with regular increase, most especially when their salary can cater for their basic needs. Hence, salary is a key financial incentive that motivates employees to have positive attitude towards work in their offices. The study supports the research outcome of Ldana and Nasiru (2020) who revealed that salary increase has a significant impact on employees' effectiveness, teamwork and creativity. Similarly, the study supports Kayode, Adeyinka, and Abiodun (2019) study which revealed that quick payment of remuneration has a great influence on employees' productivity. Also, that there was a significant relationship between remuneration and employees' performance. The study also supports that of Nnubia (2020) who found that there was a significant positive relationship between salary and

wages and workers' performance. The finding is in line with the result of Adeoye and Obanewo (2019) who found that monetary rewards are more significant in increasing the job satisfaction level in employees. Also, the study supports the research outcome of Noorazem, Md Sabri, and Mat Nazir (2021) who revealed that salary has a significant impact on employee performance. However, the findings of this study contradict the study of Gunawan, and Amalia (2015) who revealed that wages have a negative effect on employees' performance.

The study found that there is a significant influence of bonus incentives on employees' job involvement in Ekiti State. The implication of this is that bonuses go a long way toward influencing employees' attitudes towards work in Ekiti State. This means that when employees are given bonuses as and when due, they tend to be more proactive, efficient, and effective in carrying out their duties in offices. The finding supports the study of Sudiardhita, Mukhtar, Hartono, Sariwulan, and Nikensari (2018) who revealed that compensation has positive and significant effects on employees' performance. The study is in agreement with the research outcome of Bolanle, and Oluwayemi, (2020) who found that organizational rewards has a significant effect on job performance of non-teaching staff in Osun State College of Technology, Esa-Oke. The study is in line with Aprilz (2022) who revealed that performance based bonuses is a positive driver towards employees' motivation and productivity.

Conclusion and Recommendations

From the findings of the study, it is hereby concluded that salary is a very important financial incentive that can motivate staff to have a positive attitude towards work in all the ministries in Ekiti State. In fact, many of the employees can perform better and give their best when their salaries are paid and they are able to cater for the basic or psychological needs in their domain. Also, the role of bonus incentives cannot be underestimated; employees value and cherish bonuses such as training and professional development opportunities, and material things; these trigger employees' attitudes towards work in the ministries in Ekiti State.

Based on the findings of the study, it is therefore recommended that the government should ensure the regular payment of staff salary so that they can be motivated to carry out their duties as expected. The government should intensify efforts to review staff salary structure based on the current economic situation in Nigeria so as to attract and retain employees in the ministries because poor salaries are a source of frustration to employees. Also, Government should pay

various bonuses that are meant for employees in order to get the best out of them and improve performance with positive attitude towards work in the ministries. This is because employees are motivated by bonus incentives structure.

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