

THE EFFECT OF NON-FINANCIAL INCENTIVES ON EMPLOYEES' PERFORMANCE IN AN ORGANI- ZATION

A Case study of Lagos State Internal Revenue Service.

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<p>Abstract</p> <p>The motivation of employees through incentives is an important decision of the human resource management of an organization with an intention to ensure consistency in the performance of employees. This research was on the examination of how non-monetary incentives impact employee performance in Nigerian organizations, with a particular emphasis on the Lagos state internal revenue service in Nigeria. The research questions were centered on a job promotion, training, and opportunity for career development.</p> <p>These questions were answered with a survey method of the dated collection with a closed and open-ended questionnaire instrument. The data were analyzed with the use of quantitative (descriptive statistics) and qualitative techniques (methodology).</p> <p>The research result shows that job promotion element needs to be improved, also there is space to improve job promotion. Many staff members disagree that the organization provides regular training which they benefit from. There is also space to improve job promotion elements.</p> <p>Based on result recommendations were given for job promotion, training and career development in order to improve work performance.</p>	
<p>Keywords: Non-monetary incentive, Job promotion, Opportunity for career advancement, Training, employee performance.</p>	

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1. INTRODUCTION

A major aspect of an entity's administrative responsibilities (either as a national or international organization) is its ability to effectively attain desired outcomes using all resources available to it. Without competent workers, the goals of the organization will not be met (Kochmańska, 2019). What a company and its workers are able to accomplish gets to decide how well the firm can achieve strategic goals. The measures set as a motivation to the organization's employees are their own unimportant in this regard (Agbenyegah, 2019). To accomplish set targets, human beings are expected to have the right combination of skills and motivation. Whenever somebody possesses an instinctual skill or talent, they can accomplish a shared goal. Unpredictability and a substantial investment are required for the opportunity. Worker quality is an essential need in achieving an organization's growth and goal and it is affected by the characteristics of reward policies in line with the corporate strategy of such an entity (Biruk, 2017). Employee performance is enhanced in diverse manners.

Incentives are paramount to the advancement of human potential, but they have not been adequately taken into account in businesses operating in emerging markets such as Asia, Africa, and the Latin America. It has been noticed that financial reward has a huge effect on organizational performance (Achie, & Kurah, 2016), companies are indeed found to give non-monetary remuneration to enhance employee encouragement, but such is limited in several economies around the world. People who are invested in their work and feel loyal to the organization are more efficient. Workers feel more dedicated when they start receiving tangible satisfaction, and consciously have an increase in their satisfaction job.

Organizations (particularly in western economies) are rapidly turning to non-monetary incentives (such as proper working order and opportunity for growth) to encourage their employees, which is largely lacking in developing economies such as Nigeria (most especially the public sector). Monetary benefits can sometimes be used to compensate for good management in an organization, but they cannot on their own bring the best out of workers. Workers may become disobedient to lower managers because of working for upper management. Regardless of the fact that every staff requires money to cover their daily living expenses, the majority of long-term employees do not consider money to be an adequate reward for their dedication and sacrifice. When their employer pays them fairly, people want to be appreciated and receive non-monetary gifts in exchange for good work. Most of the large companies are still looking for means through which staff can be motivated and made to discharge their duties without having any effect on the financial capability of the company (Reddy, & Karim, 2017).

Whatever the amount of an organization strategy, it could only be accomplished through the recruitment and retention of a highly skilled human resource base. Although some researchers feel that a company's most valuable asset is its human capital, the success of the company's objectives depends on how well these resources are deployed (Armstrong, 2012). Determining the factors that may influence employee performance and productivity is very important because the progress of any entity depends on the organization's resources and how satisfied they are. Workers will give in their best on the job if they are well rewarded. However, employee productivity and how well they perform on the job, and incentives are connected together (Nwokocha,

2016). As a result, it has been noticed that management usually fail to understand that working in a team and other non-financial reward systems can help to improve employee achievement, which will then result in a stratified platform where management teams make the decisions and start imposing them on lower and middle staff members (Kushwaha, 2018).

Reward or remuneration, whether financial or non-financial is a highly essential factor adopted to ensure the motivation of workers for the exhibition of substantial performance via ideas that are regarded as being innovative. This will trigger improved functionality of business activities as well as the entity's general improvement from the financial and non-financial standpoint. Employees can be rewarded in ways other than monetary compensation. To motivate employees in Nigerian organizations, as in any other African economy, various non-monetary rewards have been offered. Job evaluation, consistent advancement, collective bargaining agreement signing to ensure security, and so forth. Feedback and recognition of good employee performance appear to be challenging tasks in Nigeria, but it is essential for the strategy formulation action plan to thrive.

The majority of workplace environments in Nigeria do not give consideration to staff to operate flexible work hours, usually, they expect them to resume work in the early hours of the morning, and close very late at night spending several hours in traffic which, means work-life balance, families and social life are not put into consideration (Kefay & Kero, 2019). In my home country, the public sector is the focus industry for the current study (Nigeria). The Nigerian public sector has many faults that need to be corrected, with numerous irregularities in human resource management. As a result, the Lagos state internal revenue is used as a case study. This government parastatal is in Ikeja Lagos, Nigeria, and it oversees collecting taxes for the Lagos state government. In terms of revenue collected, this organization has always been regarded as the best state revenue agency in the Nigerian economy, though it is still largely underachieving due to human resource management issues. I took interest in carrying out the study about the agency because I know there are many loopholes in government setups and there are significant gaps in the studies that have been written in the literature. As a result, this study focuses on decomposing non-financial incentive variables into job promotion, career development opportunities, and training in order to demonstrate how each affects employee performance in the public sector in my home country (Nigeria), with a particular focus on Lagos State Internal Revenue (LIRS) in Nigeria.

1.1 Statement of the Problem

Most businesses in Nigeria, public organizations, in particular, are more interested in the financial reward system (though these are lower in comparison to their international counterparts) that will increase their workers' income while ignoring more important factors such as job advancement, mentoring, on-the-job training, and career development opportunities (all of which are non-financial and highly important incentives). It is sometimes difficult to find out what measure can bring out the best performance and improvement in workers (Ali & Wadi 2016; Oburu & Atambo 2016; Agbenyegah 2019). Nevertheless, monetary incentives do not even have the highest impact on employee motivation (Oburu & Atambo, 2016). When it comes to career encouragement, it turns out that money may not be the most important factor, which explains why some people still decide to work in the Nigerian public sector despite the poor salaries that are prevalent, and

in some cases, managers have discovered that money has a negative impact on employees' performance in an organization. They should be encouraged to apply their newly gained skills on the job.

Because non-monetary incentives affect employee performance in different ways in Nigeria, this study looks at Lagos State Internal Revenue Service (LIRS) as a case study of a public service institution in Nigeria (my home country). According to one of the literature reviewed, non-monetary incentives have received little attention, with most studies (Himanshu, 2018) focusing on job advancement opportunities for career development and training. Employees in Nigeria's manufacturing sector struggle to make progress in their careers because it is possible to stay in the same position for more than ten years. As a result, employees in any organization must be constantly exposed to new learning experiences in order to avoid boredom.

In the capacities of business and work activities ties, some guides which are non-financial in nature are more captivating than additional market-building long-hour worker engagement. Just as mentioned by Kefay and Kero (2019) that when it comes to finances, it's all too easy to create short-term energy improvements that have unintended negative consequences. Most institutions in Nigeria only believe in compensating their staff members with money or financial incentives because they accept that individuals only need cash to keep their life and that of their families going. As a result, skilled employees may leave the company, reducing the employee's work performance. Motivation was selected as the study's preliminary step since it is simple to say and it only has ten letters, but it is important to the achievement of everyone either as an individual or as an organization. Motivation, more than capabilities, is a key to delivering great things because staff members can only improve their skills through a variety of means if they are motivated.

This study has been conducted to trigger an investigation on the level of performance of employees showing how non-monetary incentives impact them in Nigeria, with a particular focus on the public sector (Lagos state internal revenue service) (LIRS).

1.2 Aims, Objectives, and Research Questions

After considering problems with respect to gaps in this Lagos State Internal Revenue Service, the research work focused on the examination of the impact of incentives that are non-monetary in nature on the performances of employees in an organization. The research has been centered on the internal revenue service (IRS) in Lagos State, Nigeria. The specific goals of this study are as follows:

- i. To carry out an investigation on the experiences of job promotion elements in the Lagos State Internal Revenue Service.
- ii. Analyze the staff satisfaction and the opportunities for the development of career elements in Lagos State Internal Revenue Service.
- iii. Measure the satisfaction of training elements in Lagos State Internal Revenue Service.
- iv. Make policy recommendations to make non-incentive rewards more effective in enhancing overall organizational advancement.

1.3 Research Questions of the Study

The questions below will be answered in this research work:

- i. What is the experiences on job promotion elements in the Lagos State Internal Revenue Service?
- ii. What is the satisfaction and the opportunities for the development of career elements in Lagos State Internal Revenue Service?
- iii. What is the satisfaction of the training elements in Lagos State Internal Revenue Service?

1.4 Scope of the Study

For this research project, the incentives that are non-financial in nature which include job promotion, opportunities for the development of career, as well as training are examined as they relate to employees' performances in Lagos State Internal Revenue Service. As a result of the large number of employees required with a focus on nonfinancial incentives, has prompted me to narrow down my research thereby making inquiries by focusing on Lagos State internal Revenue service being the biggest state revenue generating authority in Nigeria in terms of volume of revenue and human capacity.

1.5 Significance of the Study

As a result, it is expected that this research will benefit the economy in both micro and macroeconomic terms. As a result, these points of view are elaborated below.

First of all, it is believed to enhance the government by providing necessary policy advancements in relation to proper and efficient human resource policy that organizations can adopt for the improvement of their performance through the use of the resources of human. Non-monetary incentives, which may or may not have monetary consequences, are also considered. This is also necessary to protect workers from extortion, which is likely to be perpetrated by the management of such organizations.

Another anticipated importance of this research work is expected to enhance organizations (particularly those in manufacturing) in better preparing for a cost-effective and appropriate human resource that will result in low employee turnover and high employee and firm productivity, as well as a reduction in employee turnover.

Another anticipated benefit of this study is that it reveals an organization's employee incentives, allowing for better employee management and the development of appropriate human resource policies that will increase employee productivity.

A final advantage of this study is that it provides relevant policies that can be used to implement strategic human resource policies for students and researchers seeking knowledge in their fields of study.

It is often regarded as the major revenue-generating Agency of Lagos State responsible for the collection of tax revenues such as personal income tax, withholding tax for individuals, stamp duties (documents between individuals) e.t.c. (Lagos State Gassette, 2021). The organization is made up of several departments and tax and accounting professionals who are focused on the

sole aim of revenue generation. The staff of the organization is about two thousand, six hundred people who are spread in several offices of the organization throughout the state (LIRS, 2022).

LIRS has been involved in processes and activities that have multiplied the revenue generated Internally by Lagos State for some time now through the implementation of groundbreaking strategies as well as programs that have significantly improved the government's revenue gathering. The Internally Generated Revenue had significantly expanded from a previous estimate of about N11.3 billion Naira in 2009, N32 billion Naira in 2019, and N50 billion in 2022, making Lagos State less reliant on Federation Account/ Federal Allocation proceeds. As Lagos State prepares to meet the needs of a megacity, Lagos State Internal Revenue Service (LIRS) maintains its position as an important financing shoulder of the state government by placing in place frameworks that will ensure adequate government revenue at the lowest possible cost (LIRS, 2022).

2. CONCEPTS OF THE STUDY

I have written this chapter to focus on the main concepts used by specifically using a government parastatal that is well known to me as the case study. The concepts I am referring to here for better understanding are performance, career development, promotion, and training which I feel are very vital part of an organization's tools for achieving its goals and objectives.

2.1 Employee Performance

This concept is not farfetched in research studies, and it is defined as the agreed-upon accuracy, completeness, and efficiency standards that must be met in order to achieve success. As a result, performance refers to the sustainable allocation of resources such as labor and capital in the manufacture of various goods and services, as well as materials, energy, and information. An individual's performance can be evaluated when it can be measured objectively (preferably against a standardized protocol). Achievement can be tracked for strategic purposes such as long-term planning activities or company improvement. It can also be used tactically, such as in project or budget management. Some consider performance to be a concept that is significant such that has a logical definition with the use of empirical research methods. It can also be quantified, transforming it into a variable (Bari, Arif, & Shoaib, 2018).

Nwokocha (2017) defines "performance" as a scientific concept as a variable that can only be quantified as productivity. As a result, its absolute or relative value can be calculated and precisely measured. A definition of absolute performance, on the other hand, is not so relevant as it focuses on performance in relation to another. An increase in performance occurs when goods produced rise from a particular state to another or perhaps when the resources adopted in production decline with respect to the production. As a result, a performance measure describes the measurement of how well an organization's human resources have acted in the achievement of corporate goals. Performance measurement over time or against common entities can be useful as an indicator of measuring the production level of the workers or employees in an entity. When the amount of input is reduced while the output remains constant, performance improves. It is worth noting that the performance measurements of an organization are usually used to determine its level of efficiency (Kushwaha, 2018).

In the area under study, the organization (Lagos State Internal Revenue Service) is into the collection of taxes for Lagos State government. In this case, the performance level across the strategic objective of the agency is solely in the revenue collected by the organization. Over the years, most especially since 2009 when the agency was created, the performance of the employees has been measured through percentage rise in the revenue generated over the years. The revenue generated was about N284 billion (USD852.85m) in 2017, N316.8 billion (USD877.56m) in 2018, N349.74 billion (USD 971.5m) in 2019, N355m (USD934.21m) in 2020, N427 billion (USD1.03 billion) in 2021 and as at this year October 2022, it is N432 billion (USD984.06 million).

Employee performance has been said to be input and output quantities, this means output produced per hour, regularity, attendance and attitude to work, and efficiency in terms of ability to prevent resource waste in the manufacturing process in several studies published in the literature (Mathis & Jackson 2009). It is possible to calculate and precisely measure its absolute or relative

value. A definition of absolute performance, on the other hand, is not particularly useful; it's far more useful as a concept that focuses on relative performance. Performance if well communicated can be used to compare actual production outcome to relative resource input over time or against common entities. An increase in performance occurs as production rises with respect to the provided resources (Nwokocha, 2017).

2.2 The Concept of Non-Financial Incentives

For better understanding, I divided this part into three categories: career advancement, job promotion, and employee training. Some organizations provide non-monetary rewards, which have been attained from employment. Interpersonal attainments, which include those that are intangible and relate to the workplace involve making up the rewards that are non-financial in nature (Armstrong, 2012). When individuals are subjected to extreme motivational factors, it encourages them to perform their best. This happens when an individual (staff member) is satisfied with the organization. In the end, rewards are like an enticement for all of the tangible and ethical techniques that establishments use in a positive way to encourage their employees in such a way that tends to increase process efficiency and improves performance of employees. This is regarded as being critical for enhancing the satisfaction of the desires of the employees as well as ensuring their utmost dedication to the entity. When workers are encouraged by being given benefits, they tend to be more efficient (Kefay & Kero, 2019).

Incentives are used to motivate people to take action. It is possible to use them to compel people to act or to make them want to do more as a reward for increased productivity. When a person gets informed of his or her weakness or strength, he or she is more motivated to achieve their goals. Incentives, as a result, motivate people to work. People can be rewarded in monetary or non-monetary ways. Incentives are classified into two types: compensation and recognition. Pay raises, bonuses, and profit sharing are examples of compensation incentive programs and they may also include items like gift and appreciation certificates.

Despite the fact that non-monetary incentives are less expensive than monetary ones, many organizations still do not believe in using them. Flexible work schedules, job duties, promotions and modifications in status, work-life balance, responses, and a great manager, according to Shanks (2012), all serve as incentive schemes for staff to work incredibly hard. This emphasizes the fact that there are numerous incentives that determine employee performance in various ways. It was proposed that there are interactions between high organizational outcomes and variables such as participative management, worker ownership in the company, and sharing of profit. Non-monetary incentives are suggested to be effective motivators in the research literature. Rewards can explain certain job aspects, such as job satisfaction. In the course of this study, non-monetary incentives were measured by job promotion and career development (Achie & Kurah, 2016). This concept is therefore broken down into three dimensions for the purpose of analysis in this study and they are Job Promotion, Career Development Opportunities and Training of Workers.

2.2.1 Job Promotion

This is one of the decomposed non-financial incentives variables that I looked at in this study using survey questions about Job Promotion. When a worker is promoted in an organization's hierarchy or upgraded, as defined by Asiago (2015), this is referred to as job promotion. This is the most important aspect of a staff's work life because no one wants to be stagnant, and promotion at work attracts higher financial and non-financial incentives. A person's motivation for completing a task well-done could be getting promoted at work. When an individual is promoted to senior level, it is assumed that they are able to effectively manage the extra responsibilities. Promotion opportunities in an organization are ways of measuring the prospect's career progression and mobility. Employees are more likely to stay on the job in the hope of being promoted as a result of the possibility of advancement. An employee will feel more satisfied while performing his or her duties depending on the level of promotion the company rewards them with (Agbenyegah, 2019). Personnel advancement in the organization or entity's hierarchy is referred to as upgrading. Depending on the individual, advancement in the workplace could be a person's reward or motivation for a job well done. Anyone promoted to a higher position is capable of handling the added responsibilities.

2.2.2 Opportunities for Career Development

This is one of the variables adopted in the measurement of incentives that are not financial in nature. Job flexibility is a goal of career advancement because it results in more flexible and adaptable workers, which are essential for modern organizations and individuals who should eventually consider career adjustment. To avoid false expectations of growth and advancement, the job should be precisely described. Most employees expect to be appreciated and recognized for their efforts if they do a good job. Most employees require confirmation from time to time that what they are doing is correct. Employee dissatisfaction may grow to the point where he or she quits due to an absence of opportunities for the development of a career, especially for a person who has a target of rising to the top of his or her career (Agbenyegah, 2019).

In the organization of focus (Lagos State Internal Revenue Service), it is expected that the staff should have the opportunity the development of their careers as tax personnel. This is because Lagos State is regarded as the 8th largest sub-economy with the Kenyan economy and one of the major factors that have made Lagos to be a template for other states in Nigeria is embedded in the activities of the agency. This, therefore, is the basis for the opportunities for the staff of the organization to expand their careers. However, some of the respondents to the questionnaire claimed that the probability of their career development opportunities has continued to dwindle as a result of the agenda of the present management of the agency which not being consistently human-centric. This has therefore made it difficult for the staff to put more effort into ensuring that more revenue is generated by the agency.

Hence, a lack of career development opportunities has a negative impact on how motivated employees of an organization will be as well as how well they will perform. Employees in such organizations are expected to have believed that the firm does not think they are priceless and

as such, they may not see the need to acquire new skills that can help them improve upon their role in such an organization. Also, if they still want to keep up their desire to advance in any organization they work with, they will resign and seek to meet their demand in a new firm. This situation may not be attainable in emerging economies like Nigeria due to the lack of employment opportunities as well as the huge waiting period between when a person loses a job and when she gets another.

2.2.3 Training

Training is also important to the study because it serves as the third measure of non-monetary incentives. Training and development are critical strategic tools for individuals and organizations to perform effectively. As a result, businesses are investing in it in the hope of gaining an edge in competition across the global business environment. In a recent competitive world, the provision of proper and pertinent on-the-job training, as well as the development of staff members cannot be exaggerated for any company. Staff training demands should indeed be recognized, and initiatives should be required to optimize worker use in line with organizational goals (Olake et al., 2017).

Training investments are expected to have a direct influence on the performance of employees. Employees are motivated to learn technical know-how and expertise at any program related to training through prospects of future financial benefit, recognitions as well as a promotion tendency. Beginning with need assessment, the difference between trainees' actual and expected performance is investigated. Training objectives will be established in the future. By virtue of the determination of those who require as well as its types require proper provisions and also training programs have been implemented. As a result, the manager will be unaware of the necessary knowledge and skills to boost efficiency. Because of the inadequacy of training, the top management will be lethargic. A dynamic business environment enhances work motivation, which will eventually lead to organizations implementing development programs (Ruth & Doug, 2014).

Employees' skills, knowledge, and competence are transferred to them through training and development in order to improve their performance in their current jobs and future assignments. Organizations must ensure that their employees are properly trained and educated in order to achieve maximum efficiency and effectiveness for the attainment of the strategic goals of the entity. In the same way, trainees are expected to be trained and acquire the relevant skills required to improve organizational performance and gain a competitive advantage. Workers' effectiveness, innovative thinking, discovery, and ability to embrace new and emerging technologies improve as a result of this approach to training and development (Khan, Waqas & Muneer, 2017).

Training has the following advantages which include; its ability to bolster the morale of employees as well as to help them to gain security on the job with the inclusion of satisfaction through training. It goes without saying that the happy, more content and more motivated an employee is at work, the more he will contribute to the organization's success. Therefore, there will be less time and energy squandered. There will be fewer accidents, errors, and missteps if team members lack the knowledge and expertise necessary to perform a specific job properly. A well-trained

employee is less likely to have an accident on the job and performs better. Employees learn new skills and become more efficient during training. As a result, they are more likely to be promoted. They become valuable assets to the organization. Employees' performance gets better when they are properly trained (Khan et al., 2017).

2.2.4 Performance Incentives in the Workplace

By definition, incentives are a type of external persuasion that encourages an individual to work hard for a longer period of time which then enables them to receive the incentive. Employees' efforts must be recognized and appreciated, which is why incentives are important. In fact, rewarding people for their efforts by providing incentives can go a long way toward satisfying their inner desires. No matter how good employees are at their jobs, they will not be able to perform well if they are not well appreciated and rewarded (Lock & Braver, 2018).

Despite the fact that non-monetary incentives are less expensive than monetary ones, many organizations are reluctant to use them because of the motivations that are required for the improvement of their performance levels. This emphasizes the fact that a variety of incentives influence performance. Performance is defined in this way because it measures how well one can produce goods or services (Ali & Wadi, 2016). Increasing factors that boost productivity by improving employee morale is a good way to boost productivity. As a result, organizations that use this formula have a variety of options. Some of them are machine, capital, labor performance, as well as productivity. The ratio of performance can be calculated for an individual operation or for the economy. Performance is what is measured objectively. Performance can be tracked for strategic reasons such as future planning or company improvement. Project management and budgeting are two examples of applications (Khan et al., 2017).

Achie and Kurah (2016) conducted a study on Nigerian electricity distribution company employees to determine how financial incentives affect employee performance. The results gave an indication that incentives that are financial in nature have a direct influence on the performance of employees and can be used to gain a competitive advantage, as they lead to improved performance and overall profitability for the organization. They contend that financial incentives and salaries are not the only factors influencing employee performance. According to the authors, financial incentives and other motivators should be increased.

According to Ravi (2015), a good employee incentive system is essential for organizational effectiveness and high employee morale. An effective incentive program leads to increased job satisfaction.

According to a study by Yousaf, Latif, Aslam, and Siddiqui, there are various types of financial and nonfinancial incentives that can positively affect employee motivation (2014). There was a lot of debate about the value of incentives and how to keep them in the company. They discovered that a variety of factors influence employee motivation, (financial as well as the one that is not financial). According to the study's findings, financial motivators included remuneration, insurance on health, bonus, as well as benefits that are termed fringe, while recognition as well as appreciation, are regarded as non-monetary. Money, according to the researchers, is the most

important motivator because it enables workers to meet essential desires. Rewards that are not monetary in nature are important in motivating employees.

The study by Safiullah (2014) determined rewards that are intrinsic and extrinsic in nature relate to the performance of employees. The data was analyzed using a mean value and frequency percentage table. Their research concluded that as employees advance in their careers, income levels, and ages, attractive rewards become more important. Personnel must also be motivated by factors related to their job. Because money is such a strong motivator, it's critical to tie employee performance to pay.

Ahiabor (2013) studies how incentives given to employees affect their performance levels and a positive relationship was established. Apart from money, other factors were more important to him than money. These included things like acknowledging and respecting others, taking care of one's health and equipment, and appreciating one's hard work. It was suggested that a new unit be established to deal with issues concerning performance incentives.

2.3 Review of motivation theories

This subsection of the study reviews theories that relate to rewards/ incentives which are the theory of expectancy, Maslow's theory of Hierarchy of Needs, The theory of Herzberg's Factors, and the System model are the theories I focused on.

2.3.1 Model of Expectancy

This theory is an important hypothesis for motivation and reward research works. Motivating employees in an organization includes many factors. It is worth noting that motivation is the primary motivator of behavior (Nteere, 2012). According to the expectation theory, people are motivated by both internal and external factors. As a result, employees are influenced to attain an effective outcome with the highest priority/ likelihood of recompense. The expectancy theory makes the key assumption that employees carry out their responsibilities for the purpose of maximizing their expectations of outcomes that are desirable so as to ensure that the behaviors of these people are predicted.

2.3.2 Maslow theory of motivation

The hierarchy of needs model states that a hierarchy of five basic requirements must be met before the next one can take its place. Clothing, shelter, food, financial and non-financial rewards, and other physiological requirements are among them. External means must be used to meet both of these requirements. Salaries, contract types (safety), and insurance policies are examples of these. As we can see, they are not inherent. Social (which includes belongingness, acceptance, affection, and friendship), Esteem, as well as Self-Actualization. On top of the pyramid, there are three higher-order needs that are social in nature. They are feelings of affection for others, as well as belonging to a group of people. Esteem (which includes self-esteem, status, and recognition) and Self-Actualization (which includes development, reaching one's full potential, and self-fulfillment) (Judge & Robbins 2009).

2.3.3 Model of Two-Factor

The factors that contribute to job pride are distinct from those that contribute to job discontent. In the end, Herzberg believes that intrinsic elements such as work, success, and being entrusted with important responsibilities all stem from the capacities of human beings to expand. The components were dubbed "motivators" and adopted in describing them. Employee pride and growth, however, were stifled by extrinsic factors. Some factors such as salary, job security, and interpersonal relationships influence employees' job satisfaction. These are referred to as hygiene, dissatisfaction, or maintenance factors by Herzberg (Herzberg, 1966).

According to the two-factor hypothesis, job satisfaction and dissatisfaction can be divided into two distinct continuum, each with its own characteristics. As Herzberg's motivation-hygiene hypothesis, it is sometimes known. This goes against the common wisdom regarding job satisfaction, which maintains a link between unhappiness and job satisfaction.

Herzberg and his colleagues classified the fourteen variables they examined in their original study as motivating or sanitary variables after looking into how they connected to job satisfaction. While the presence of hygiene components lessens job dissatisfaction, motivation components increase it.

2.4 Conceptual Framework

The research work will be adopting the framework below as a result of the gaps that have been discovered in the literature. By implication, the non-financial variables have been decomposed into Training, Opportunities for career development as well as Promotion. The graph below, therefore, showed the pattern of the relationship between the dependent and independent variables.

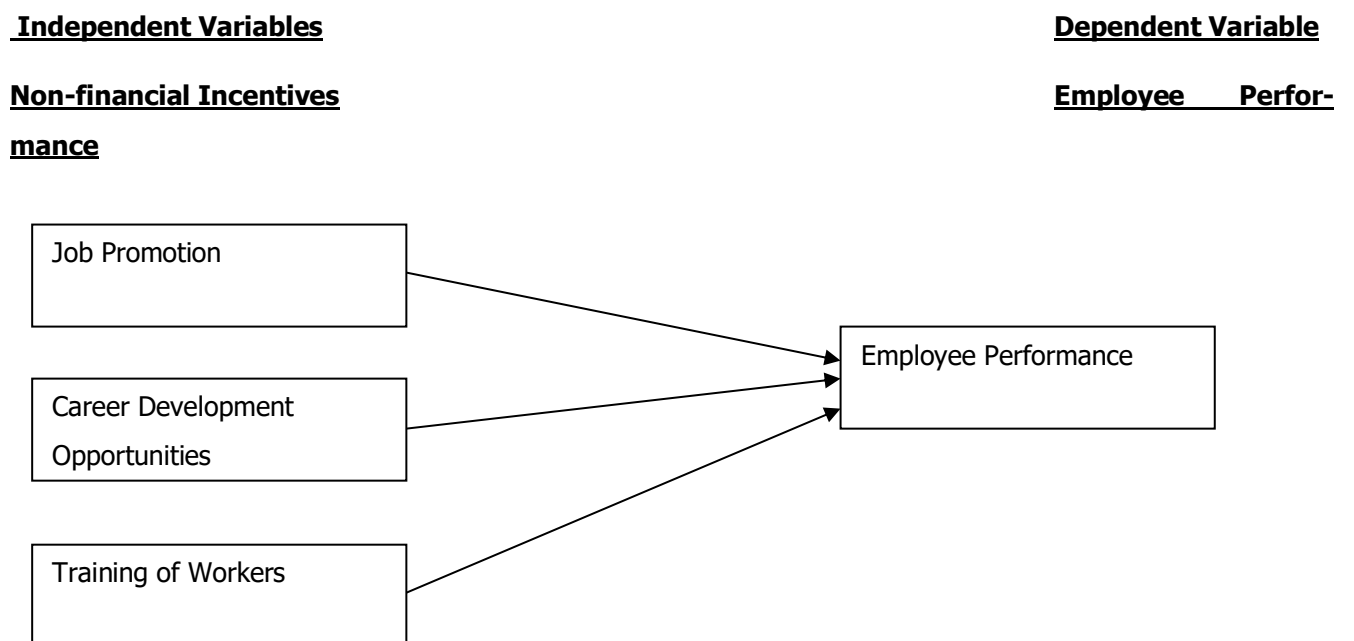


Figure 1: The Explanatory and Explained variables' relationship

3. Research Implementation

This section of the study is critical to improving the provision of a thorough explanation and display of how the research work was carried out by me. This aspect of the study shows the methodology that I adopted in the study, the source of materials and data adopted, the instruments for the collection of data, and the way in which the research was carried out with special consideration on the challenges encountered as well as how they were overcome. In relation with the methods, this chapter makes the provision of a detailed description of the sampling methods to be used, as well as the instruments and data collection procedures. Finally, it provides a thorough description of the appropriate methodological approach.

3.1 Quantitative Methodology

Quantitative research makes reference to a range of techniques, philosophies, and presumptions that are applied to the investigation of numerical patterns in the study of psychological, social, and economic phenomena. During quantitative research, many numerical data are acquired.

Quantitative research use techniques including questionnaires, systematic observations, and experiments in contrast to qualitative research. It includes expertise construction as well as research conducted to ensure proper investigation and treatment of a problem, as well as to lay a proper long-term research groundwork. Furthermore, it is frequently misunderstood as a study that only improves document gathering as well as the capture of reliable evidence and the comprehensive search for subject material. According to Opuke (2017), investigation comprises of the collection, evaluation, and interpretation of findings in research work in order to enhance a comprehensive understanding of an occurrence, happening, and reality. In that case, research is said to be organized because it adheres to strict guidelines such as thoroughly explaining an unbiased, data analysis, and information exchange.

Before making a decision on the methodological approach to be used in this study, it is necessary to discuss the research methodology in the literary works. According to Victor and Kathaluwage (2019), a quantitative research method should be used by using similar variables such as employee performance, career development, and training that were used in the study in order to make additional findings in relation to those in the literature.

3.2 Research Design

The research design includes the techniques used to collect data for a proper project analysis. The data required to provide a comprehensive solution to the assumed negative influence of incentives that are not financial on the performances of the employees in an organization necessitates significant collections. Due to this, the survey design was adopted, which involves the use of questionnaires with a focus on the public sector and the Lagos State Internal Revenue Service as a case study. The importance of using a proper design is that it enabled me to employ a type of method and procedure in form of Jamovi to obtain the population size of the corporation and its complexity, which helped me a lot to gather the necessary data for the study. It was a bit challenging getting the employees to fill the questionnaire because the company had backlogs of taxes to be collected and also the staff were preparing for their promotional exam, but the good

relationship and position my contact person has with other team members contributed to getting the data.

3.3 Population of the Study

This research is carried out in Nigeria by focusing on the public sector. However, due to the timeframe as well as a few other exigencies, the Southwestern part of my home country was used which is the Lagos State Internal revenue service situated in Ikeja Lagos. The reason for focusing on this part of Nigeria is due to the availability of data as well as the existence of a proper human resource unit that can ensure that enough information needed for this study is made available. Based on the above reason, the population is the staff of the internal revenue service which is in Lagos state Nigeria, which is about two thousand, six hundred and forty-three (2,643) as of December 2021 (LIRS, 2021).

3.4 Sampling and Sampling Techniques

The number of participants or observations in a study is known as the sample. Two statistical properties are affected by sample size, including precision and the ability to draw conclusions without bias. A sample of participants (the staff members of the organization) was taken from Lagos State's internal revenue service for the research work. A random sample size of staff who have spent at least four years was taken because they fall into the category of people who have spent the minimum years of public service entitled to promotion.

3.5 Survey Instrument

A questionnaire is a material that is used in gathering data from respondents through the use of closed and open-ended questions. As a result, the questionnaire was divided into two sections. To begin with, information about the respondents' socio-demographics was provided, followed by information about the questions asked and answered in the current study. In Section A of the questionnaire, each variable was broken down into percentages. The questions were loaded on the Google survey platform and the link was sent to the participants through WhatsApp and electronic mail while my contact person helped do regular follow up with people who did not attend to it in time.

The second section consists of questions designed to put these to the test. I divided these parts into four variables using sub-sections, with each sub-section containing four questions. As a proxy for agreement, Strongly Agree (SA) was used, followed by Agree (A) Strongly Disagree (SD), and Disagree (D) (I). Positive responses (SA and A) are grouped together, while negative responses (SD and D) are clustered together, with Indifference treated differently

3.6 Method of Data Analysis

In this section, I gave attention to the method through which the data collected are being analyzed for proper interpretation. Here, the main methodology being adopted are inferential and descriptive methods. As part of descriptive research, all the data gotten for the sociodemographic

attributes of the respondents and those of the specific variables used in the study are described and the frequency statistics were adopted. Also, the open-ended questions have been analyzed using a discussion methodology (qualitative technique). This made it easy to make presentations of the results on the socio-demographic attributes of the respondents as well as those of the variables under consideration so as to ensure that the objectives of the study are attained.

3.7 Research Issues

The research work has been carried out with a high degree of professionalism due to the nature of the study. The study was carried out successfully but not without the thorough efforts I put into it. The major issue encountered was during the data gathering process because of the involvement of employees of the chosen entity as well as the issue of confidentiality. This affected the response time as the research work commenced at the beginning of 2022 (February 2022). Nevertheless, the study has been finalized and it contains information that can be described as an addition to the wealth of knowledge in the body of human resource management literature.

3.8 Reliability and Validity of the Survey Instrument

The reliability and validity of research work are highly important in order to ensure that the study is genuine and becomes a reference for future studies. The goal of the study was to ensure that the four objectives which were derived from the gaps in the literature are solved. Also, the theories were required in the study so as to ensure that the questions were properly attended to. The validity and reliability of the study were seen in the fact that the information in this report was properly referenced within the text and the list at the end of all the chapters so as to avoid any form of plagiarism.

Also, the methodology (percentage frequency) adopted is conventional and highly acceptable in the literature. This is therefore expected to ensure that the study is reliable and valid for acceptability. In furtherance, the program adopted in the process of analyzing the method of analysis is 'Jamovi' because it is simpler to use and gives accurate results and it helps in the presentation of results that were used to answer the questions for which this study was intended.

Additionally, due to the confidentiality that is attached to the ethical aspect of this study, the data gotten from questionnaires administered by the Lagos State Internal revenue service have been used only for this study. In order to prevent leakage of the data, the data that are not needed have been trashed while the ones not trashed have been kept using a secured digital means and it is only made available to my supervisors and for the aim of attaining the goals of the study.

The study on human resource management was centered on the influence of incentives that are non-monetary in nature on the performance of employees in Lagos State internal revenue has been an interesting study. The study has been made valid by following the steps required in carrying out good research work. The research instrument's validity was taken into account. The scales were used to assess the test it was mean to measure during this study (Cooper & Schindler, 2001). The content validity of the study was determined by how well it addressed the objectives that provided guidance to the research work. As it is important to the results of this study, a combination of validation of logic as well as the opinion of experts in accounting parlance was used. The ethics of research work was also required and it was imbibed such that every aspect

of the study was referenced within the text and also, reference list has also been added after the fifth chapter of the study. The ethical aspect is very important because it ensures that prior research work is fully recognized so as to prevent disciplinary action that is attached to plagiarism.

4. DATA PRESENTATION AND ANALYSES

The aspect of this study was carried out to appraise the relationship between employee performance and non-monetary incentives. The incentives that are non-monetary in nature were broken down into three variables which were identified as the factors that affect it such as job promotion, training and development as well as career development using Lagos State Internal Revenue Service as the focus organization being a public entity. In order to capture some paramount factors that trigger effects on the performances of these employees, the major concepts of the study (that is the explanatory variables) which include Promotion, Training, and career development were focused on as the non-financial incentives/ measures of ensuring an improved employee performance in any typical organization. Therefore it has helped in the presentation of results from the questionnaires that have been administered and analyzed in the study.

4.1 Implementation of the Study/ Research Method

As explained in the previous chapter, the design of the research in this study was a survey and a questionnaire was the instrument that was adopted in data collection from the appropriate participants who are employees in the internal revenue service of Lagos State in the South Western part of Nigeria. The method of the evaluation was descriptive statistics using the percentage data for the closed-ended aspect of the questionnaire while the open-ended was analyzed using qualitative method such that the responses were explained for relevant findings in line with the study. The analysis was done with the use of the Jamovi statistical application and the results are presented below.

In the case study organization, the open-ended questions I asked the employees showed that they have been performing their responsibilities which have helped the organization to keep attaining a good position in the generation of revenue which is its sole objective, though the various departments in the organization have been assigned different tasks but their common course is to ensure that the revenue generation is continuously increased while those who have refused to pay their taxes are penalized This is mainly to ensure that the objectives of the state are attained since the agency has been established to collect taxes and other revenue on its behalf. Hence, the attainment of different tasks assigned to departments/ units as well as individuals are what will ensure that the performance of the entire organization is attained.

4.2 Presentation of Data

This subsection presents all the data that have been used, the Results from analysis as well as interpretations.

4.2.1 Response to Questionnaire

Data with respect to the online survey implies the statistics of all the participants. The data collection was made possible through my contact person in Nigeria who helped in gathering the data while there was also a thesis contract which has been attached to the appendix of this study. The

participants are the staff of Lagos State Internal Revenue Service in Nigeria and they cut across several departments in the organization as well as several levels (operational, tactical, and Strategic). The method of collection of data through the questionnaire was by sending to them individually via WhatsApp and electronic email as well as follow-up messages were sent to ensure a prompt response. Table 1 therefore, shows the disparity between the questionnaires administered as well as the results from the questionnaire.

Table 1 Statistics on Response to Questionnaire

Organization	Online Survey Participants	Questionnaire Retrieved	Fully filled	Incompletely filled	% of Fully Filled
Lagos State Internal Revenue Service	323	314	300	14	95.5
Total	323	314	300	14	95.5

Source: Author's Computation, 2022.

The table above displays data of the respondents with respect to the total participants of the online survey which are three hundred and twenty-three, from which three hundred and fourteen were fully retrieved and are regarded as valid to be considered for analysis. However, only three hundred participants fully filled out the questionnaires, and their data was used in the study while those incompletely filled questionnaires were taken out. By implication, 95.5% of the data from the participants were considered relevant and they have been adopted for analysis in the study.

4.2.2 Socio-demographic Attributes

There is a need to describe the socio-demographic attributes of the participants (the staff of Lagos state internal revenue service in Nigeria) that took part in the survey. This is because these attributes are very paramount in the study as they have a strong link to the outcome of the study. In order to do this, tables 2 and 3 displayed the descriptive of these attributes.

Table 2: Frequency Distribution of the Socio-demographic Attribute

ITEMS	ATTRIBUTES	NUMBER	PERCENTAGE
GENDER	MALE	141	46.6 %
	FEMALE	159	53.4 %
MARITAL STATUS	SINGLE	119	39.9 %
	MARRIED	118	39.6 %
	PREFER NOT TO SAY	63	20.5 %
AGE	21-30 YEARS	142	47.7 %
	31-40 YEARS	152	51.0 %
	ABOVE 40 YEARS	6	1.3 %
EDUCATION	SECONDARY	1	0.3 %
	BSC/ NATIONAL DIPLOMA	179	60.1 %
	MASTERS	120	39.6 %
EXPERIENCE	1-5 YEARS	111	37.2 %
	6-10 YEARS	97	32.6 %
	11-15 YEARS	33	11.1 %
	ABOVE 15 YEARS	59	19.1 %
CATEGORY	OPERATIONAL	155	52.0 %
	TACTICAL	76	25.5 %
	STRATEGIC	69	22.5 %

Source: Author's computation, 2022.

Interpretation

The results above showed the frequency distribution with respect to participants of this research work. The gender distribution showed that 53.4% of the respondents were female while the male participants were 46.6%. Though i considered equality by sending the soft copy of the questionnaire and sent the outcome with respect to gender results which showed that the female respondents were more receptive to my research work which is interesting to me as a female as well. The marital status showed that 39.9% were single, married participants were 39.6% while the participants with the preference of not disclosing marital attributes were 20.5%. The third option was necessary because of the confidentiality of the study which is quite necessary as there is freedom of the people and they have the choice to disclose or not disclose their personal information.

Their marital status also showed that there is an insignificant difference between the married and the single participants in the study and those that preferred not to disclose theirs could have made the trend swing in whichever way. In the age distribution, there were more participants from 31-40 years (51%), 47.7% were from 21-30 years, and those above 40 years 1.3%. This indicates that the majority of the workers in Lagos state internal revenue service are within the more productive ages and it has made a lot of statements into why the agency has continued to be the more productive revenue-generating state revenue service in Nigeria for so many years now (LIRS, 2022).

The education status showed that the staff are highly educated as 39.6% have bagged masters and other professional degrees with their Bachelor and higher national diploma, those with only Bachelors degree were 60.1%. In terms of years of work experience within the participants, 37.6% have spent a maximum of 5 years in the organization, 32.6% have spent a maximum of 10 years but a minimum of 6 years, participants with years of experience from 11 to 15 years were 11.1% while 19.1% have had above 15 years experience.

4.3 Description of the Questionnaire

This subsection of the study shows the description of all the questions that are used to gather data for the four variables of the study. Here, in order to ensure a comprehensive analysis, each question was analyzed with the ages and marital status so as to describe properly the responses from the participants.

4.3.1 Promotion Variable

This variable was described with the use of four questions and the tables below show the responses from the participants as well as the interpretations.

Table 3: Opportunity of promotion exists in my organization

	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	18	8	15
	31-40 YEARS	3	24	5
	ABOVE 40 YEARS	1	1	0
Disagree	21-30 YEARS	34	5	7
	31-40 YEARS	16	38	9
	ABOVE 40 YEARS	1	0	0
Indifferent	21-30 YEARS	28	5	9
	31-40 YEARS	8	30	10
	ABOVE 40 YEARS	0	1	0
Agree	21-30 YEARS	7	2	4
	31-40 YEARS	3	4	2
	ABOVE 40 YEARS	0	0	0
Strongly Agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022

The questionnaire contained four questions to describe the Promotion variable. The table above showed the description of the first question which is, 'opportunity of promotion exists in my organization, and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 18 of them were single, 8 were married and 15 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 3 were single, 24 were married and 5 did not disclose their marital status. Last from this option, 1 each of the married and single were above 40 years.

Those that disagreed with the statement and are between the ages of 21 to 30 years are 42. For those from 31-40 years who also disagree 63. Last, from this option, 1 of them

For those that were indifferent and are between the ages of 21 to 30 years, 28 of them were single, 5 married, and 9 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 8 were single, 30 were married and 10 did not disclose their marital status. Last, from this option, 1 was married while none of the single or those that did not disclose their marital status were indifferent about the statement.

Lastly, for those that agreed and are between the ages of 21 to 30 years, 7 of them were single, 2 were married and 4 preferred not to disclose their marital status. Out of those from 31-40 years who also agreed, 3 were single, 4 were married and 2 did not disclose their marital status. However, none of the participants considered the option of strongly agree which is reflected in the fact that most of them shared that the opportunity for promotion in their organization is somewhat limited.

Table 4: Staff are promoted in a fair and transparent manner

		MARITAL STATUS		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	22	3	9
	31-40 YEARS	8	29	9
	ABOVE 40 YEARS	2	1	0
Disagree	21-30 YEARS	33	5	11
	31-40 YEARS	13	31	7
	ABOVE 40 YEARS	0	0	0
Indifferent	21-30 YEARS	20	9	13
	31-40 YEARS	7	33	6
	ABOVE 40 YEARS	0	0	0
Agree	21-30 YEARS	12	3	2
	31-40 YEARS	2	3	4
	ABOVE 40 YEARS	0	1	0
Strongly Agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

The questionnaire contained four questions to describe the Promotion variable. The table above showed the description of the question which is, 'Staff seems to benefit from a fair and transparent promotion pattern', and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed to the statement and are between the ages of 21 to 30 years, 22 were single, 3 were married and 9 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 8 were single, 29 were married only 9 of them preferred not to disclose their marital status. 1 was married and 2 single persons were above 40 years. For those that disagreed with the statement and are between the ages of 21 to 30 years, 33 of them were single, 5 were married and 11 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 13 were single, 31 were married and 7 did not disclose their marital status. For those that were indifferent and are between the ages of 21 to 30 years, 20 of them were single, 9 married, and 13 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 7 were single, 33 were married and 6 did not disclose their marital status. Last, for those that were agree and are between the ages of 21 to 30 years, 12 were single, 3 were married and 2 preferred not to disclose their marital status. For those from 31-40 years who also agreed, 2 were single, 3 were married while 4 did not disclose their marital status and from those above 40 years, only 1 was married. However, none of the participants considered the option of strongly agreeing which is reflected in the fact that most of them shared that the employees do not seem to attain promotion in a fair and transparent manner.

Table 5: The criteria for promotion are acceptable

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	31	5	11
	31-40 YEARS	6	23	2
	ABOVE 40 YEARS	1	0	0
Disagree	21-30 YEARS	19	6	14
	31-40 YEARS	11	37	15
	ABOVE 40 YEARS	1	1	0
Indifferent	21-30 YEARS	26	7	10
	31-40 YEARS	10	31	6
	ABOVE 40 YEARS	0	0	0
Agree	21-30 YEARS	11	2	0
	31-40 YEARS	3	5	3
	ABOVE 40 YEARS	0	1	0

Strongly Agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022

The questionnaire contained four questions to describe the Promotion variable. The table above showed the description of the question which is, 'The criteria for promotion acceptable leg, and the analysis was done to show responses in terms of age and marital status. with respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 31 of them were single, 5 were married and 11 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 6 were single, 23 were married and 2 did not disclose their marital status. Also, only 1 single person was above 40 years.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 34 of them were single, 5 were married and 7 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 16 were single, 38 were married and 9 did not disclose their marital status. Last, from this option, 1 of them was single while none of the married or those that did not disclose their marital status disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 28 of them were single, 5 married, and 9 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 8 were single, 30 were married and 10 did not disclose their marital status. Last, from this option, 1 was married while none of the single or those that did not disclose their marital status were indifferent about the statement.

Last, for those that were agree and are between the ages of 21 to 30 years, 7 of them were single, 2 were married and 4 preferred not to disclose their marital status. Of those from 31-40 years who also agreed, 3 were single, 4 were married and 2 did not disclose their marital status. However, none of the participants strongly agreed with the statement on the acceptability of the criteria for promotion in the organization.

Table 6: I am satisfied with the promotion of my organization

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	16	7	13
	31-40 YEARS	9	30	7
	ABOVE 40 YEARS	1	0	0
Disagree	21-30 YEARS	42	5	10
	31-40 YEARS	10	31	6
	ABOVE 40 YEARS	1	0	0
Indifferent	21-30 YEARS	24	8	10
	31-40 YEARS	7	30	8
	ABOVE 40 YEARS	0	1	0
Agree	21-30 YEARS	5	0	1
	31-40 YEARS	4	5	5
	ABOVE 40 YEARS	0	1	0
Strongly Agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022.

The questionnaire contained four questions to describe the Promotion variable. The table above showed the description of the question which is about the satisfaction of individual employees with respect to the organizations 'I am satisfied with the promotion of my organization', and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 16 of them were single, 7 were married and 13 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 9 were single, 30 were married and 7 did not disclose their marital status. Also, only 1 single person was above 40 years.

Out of those that disagreed with the statement and are between the ages of 21 to 30 years, 42 of them were single, 5 married, and 10 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 10 were single, 31 were married and 6 did not disclose their marital status. Last, from this option, 1 of them was single while none of the married or those that did not disclose their marital status disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 24 of them were single, 8 married, and 10 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 7 were single, 30 were married and 8 did not disclose their marital status. Last, from this option, 1 was married while none of the single or those that did not disclose their marital status were indifferent about the statement. For those that were agree and are between

the ages of 21 to 30 years, 5 of them were single, none were married and 1 preferred not to disclose their marital status. Of those from 31-40 years who also agreed, 4 were single, 5 were married and 5 did not disclose their marital status. And only 1 married that is above 40 years agreed to this statement. None of the participants are said to strongly agree to have been satisfied with the promotion regularity in the organization which means that the promotion criteria used by the organization need to be reviewed for acceptability.

4.3.2 Career Development Variable

This variable was described with the use of four questions and the tables below show the responses from the participants as well as the interpretations.

Table 7: I have the feeling that my efforts have been valued consistently

		MARITAL		
	AGE	SINGLE	MARRIED	Prefer not to say
strongly disagree	21-30 YEARS	19	6	10
	31-40 YEARS	9	38	5
	ABOVE 40 YEARS	0	0	0
disagree	21-30 YEARS	33	5	12
	31-40 YEARS	15	30	10
	ABOVE 40 YEARS	1	0	0
indifferent	21-30 YEARS	29	7	11
	31-40 YEARS	5	20	8
	ABOVE 40 YEARS	1	2	0
Agree	21-30 YEARS	6	2	2
	31-40 YEARS	1	8	3
	ABOVE 40 YEARS	0	0	0
Strongly Agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022.

The table above showed the description of the question which is on how the respondents feel about the appreciation they get for their efforts, and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 19 of them were single, 6 were married and 10 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 9 were single, 38 were married and 5 did not disclose their marital status.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 33 of them were single, 5 were married and 12 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 15 were single, 30 were married and 10 did not disclose their marital status. Last, from this option, 1 of them was single while none of the married or those that did not disclose their marital status disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 29 of them were single, 7 married, and 11 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 5 were single, 20 were married and 8 did not disclose their marital status. Last, from this option, 2 were married while 1 was single. Out of those that agree and are between the ages of 21 to 30 years, 6 of them were single, 2 were married and 2 preferred not to disclose their marital status. For those from 31-40 years who also agreed, 1 was single, 8 were married and 3 did not disclose their marital status. None of the participants are said to strongly

agree to the fact that their efforts have been valued by their employer. There needs to be a generally accepted standard for rewards to enable staff to be aware of the criteria for promotion so that promotion are based on merit.

Table 8: The nature of the job ensures that obvious recognition is attained for improved performance for the development of career

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	27	6	14
	31-40 YEARS	7	22	10
	ABOVE 40 YEARS	0	0	0
Disagree	21-30 YEARS	34	9	7
	31-40 YEARS	13	42	7
	ABOVE 40 YEARS	1	1	0
Indifferent	21-30 YEARS	22	5	6
	31-40 YEARS	8	27	4
	ABOVE 40 YEARS	0	1	0
Agree	21-30 YEARS	4	0	8
	31-40 YEARS	2	5	5
	ABOVE 40 YEARS	1	0	0
Strongly Agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022.

The table above showed the description of the statement, 'the pattern of job provides an opportunity for advancement in career through better performance recognitions', and the analysis was done to show responses in terms of ages and marital status. with respect to those that strongly disagreed with the statement and are within the ages of 21 to 30 years, 27 of them were single, 6 were married and 14 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 7 were single, 22 were married and 10 preferred not to disclose anything about the status of their marriage.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 34 of them were single, 9 were married and 7 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 13 were single, 42 were married and 7 did not

disclose their marital status. Last, from this option, 1 of them was each single and married that disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 22 of them were single, 5 married, and 6 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 8 were single, 27 were married and 4 did not disclose their marital status. Last from this option, only 1 person was married that was indifferent.

For those that agreed and are between the ages of 21 to 30 years, 4 of them were single, none was married and 8 preferred not to disclose their marital status. Of those from 31-40 years who also agreed, 2 were single, 5 each were married and did not disclose their marital status while only 1 person that is above 40 years agreed to the statement. None of the participants are said to strongly agree to the fact that the pattern of job provides an opportunity for advancement in career through better performance recognitions.

Table 9: I get constructive criticism about my work which has been helping me to improve my work performance

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	29	3	9
	31-40 YEARS	7	16	8
	ABOVE 40 YEARS	1	1	0
disagree	21-30 YEARS	22	9	10
	31-40 YEARS	11	36	8
	ABOVE 40 YEARS	1	1	0
indifferent	21-30 YEARS	25	5	10
	31-40 YEARS	8	30	8
	ABOVE 40 YEARS	0	0	0
agree	21-30 YEARS	11	3	6
	31-40 YEARS	4	13	2
	ABOVE 40 YEARS	0	0	0
Strongly agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022.

The questionnaire contained four questions to describe the career develop mv variables able. The table above showed the description of the question which is, 'I get constructive criticism about my

work which has been helping me to improve my work performance, and the analysis was done to show responses in terms of age and marital status. In respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 29 of them were single, 3 were married and 9 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 7 were single, 16 were married while 8 did not disclose their marital status while 1 each single and married were above 40 years strongly disagreed.

Out of those that disagreed with the statement and are between the ages of 21 to 30 years, 22 of them were single, 9 were married and 10 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 11 were single, 36 were married and 8 did not disclose their marital status. Last, from this option, 1 of them was each single and married that disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 25 of them were single, 5 married, and 10 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 8 were single, 30 were married and 8 did not disclose their marital status.

Last, for those that were agree and are between the ages of 21 to 30 years, 11 of them were single, 3 were married and 6 preferred not to disclose their marital status. Of those from 31-40 years who also agreed, 4 were single, 13 each were married and 2 people did not disclose they agreed to the statement. None of the participants are said to strongly agree with the fact that they get constructive criticism about work which has been helping them to improve their work performance level. None of the participants are said to strongly agree with the fact that they get constructive criticism about their work which has been helping them to improve work performance.

Table 10: I receive feedback on my progress

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	25	6	7
	31-40 YEARS	8	25	12
	ABOVE 40 YEARS	1	0	0
disagree	21-30 YEARS	25	6	13
	31-40 YEARS	9	30	5
	ABOVE 40 YEARS	0	2	0
indifferent	21-30 YEARS	23	6	12
	31-40 YEARS	10	30	8
	ABOVE 40 YEARS	1	0	0
agree	21-30 YEARS	14	2	3
	31-40 YEARS	3	11	1
	ABOVE 40 YEARS	0	0	0
Strongly agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022.

The questionnaire contained four questions to describe the career development variables. The table above showed the description of the question which is, 'I receive feedback progress, and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 25 of them were single, 6 were married and 7 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 8 were single, 25 were married while 12 did not disclose their marital status while 1 person that is single who is above 40 years strongly disagreed with the statement.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 25 of them were single, 6 were married and 13 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 9 were single, 30 were married and 5 did not disclose their marital status. Last from this option, only 2 married people above 40 years disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 23 of them were single, 6 were married and 12 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 10 were single, 30 were married while 8 did not disclose their marital status while 1 person that is single who is above 40 years was indifferent.

Lastly, for those that were agree and are between the ages of 21 to 30 years, 14 of them were single, 2 were married and 3 preferred not to disclose their marital status. For those from 31-40

years who also agreed, 3 were single, 11 were married and 1 person that did not disclose marital status agreed to the statement. None of the participants are said to strongly agree with the fact that they get feedback on their work activities.

4.4.3 Employee Training Variable

This variable was described with the use of four questions and the tables below show the responses from the participants as well as the interpretations.

Table 11: my organization provides regular training which I get to benefit from

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	26	4	5
	31-40 YEARS	8	33	5
	ABOVE 40 YEARS	1	2	0
Disagree	21-30 YEARS	29	8	11
	31-40 YEARS	12	27	10
	ABOVE 40 YEARS	0	0	0
Indifferent	21-30 YEARS	27	5	13
	31-40 YEARS	7	21	10
	ABOVE 40 YEARS	1	0	0
Agee	21-30 YEARS	5	3	6
	31-40 YEARS	3	15	1
	ABOVE 40 YEARS	0	0	0
Strongly agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022

The questionnaire contained four questions to describe the employee training variable. The table above showed the description of the question which is, 'my organization provides regular training which I get to benefromrom', and the analysis was done to show responses in terms of age and marital status. with respect to those that strongly disagreed with the statement and between the ages of 21 to 30 years, 26 of them were single, 4 were married and 5 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 8 were single, 33 were married while 5 did not disclose their marital status while 1 person that is single, and 2 married who are above 40 years strongly disagreed with the statement.

Out of those that disagreed with the statement and are between the ages of 21 to 30 years, 29 of them were single, 8 married, and 11 preferred not to disclose their marital status. For those

from 31-40 years who also strongly disagreed, 12 were single, 27 were married and 10 did not disclose their marital status and disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 27 of them were single, 5 were married and 13 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 7 were single, 21 were married while 10 did not disclose their marital status while 1 person that is single who is above 40 years was indifferent.

Last, for those that were agree and are between the ages of 21 to 30 years, 5 of them were single, 3 were married and 6 preferred not to disclose their marital status. Of those from 31-40 years who also agreed, 3 were single, and 15 were married agreed to the statement. None of the participants are said to strongly agree to the fact that their organization provides regular training which they get to benefit from and which in turn improves their performance level.

Table 12: I do have clarity of goals anytime I engage in the same

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	26	5	13
	31-40 YEARS	8	22	8
	ABOVE 40 YEARS	1	0	0
Disagree	21-30 YEARS	25	8	9
	31-40 YEARS	12	35	11
	ABOVE 40 YEARS	0	1	0
Indifferent	21-30 YEARS	28	4	9
	31-40 YEARS	8	30	5
	ABOVE 40 YEARS	1	0	0
Agree	21-30 YEARS	8	3	4
	31-40 YEARS	2	9	2
	ABOVE 40 YEARS	0	1	0
Strongly agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022

The questionnaire contained four questions to describe the employee training variable. The table above showed the description of the question which is, 'I do have clarity of goals anytime I engage in same', and the analysis was done to show responses in terms of ages and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 26 of them were single, 5 were married and 13 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 8 were single, 22

were married while 8 did not disclose their marital status while 1 person that is single who is above 40 years strongly disagreed with the statement.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 25 of them were single, 8 were married and 9 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 12 were single, 35 were married while 11 did not disclose their marital status and only 1 married person above 40 years also disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 28 of them were single, 4 were married and 9 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 8 were single, 30 were married while 5 did not disclose their marital status while 1 person that is single who is above 40 years was also indifferent.

Out of those that agreed and are between the ages of 21 to 30 years, 8 of them were single, 3 were married and 4 preferred not to disclose their marital status. Of those from 31-40 years who also agreed, 2 were single, 9 were married and 2 did not disclose their marital status while only one person who is married and above 40 years also agreed to the statement. None of the participants strongly agree with the fact that they have clarity of the organizational goals.

Table 13: the training structure in my organization interests me because it is impactful

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	27	9	7
	31-40 YEARS	10	25	6
	ABOVE 40 YEARS	0	1	0
disagree	21-30 YEARS	28	3	12
	31-40 YEARS	11	32	12
	ABOVE 40 YEARS	1	0	0
indifferent	21-30 YEARS	23	6	12
	31-40 YEARS	7	31	5
	ABOVE 40 YEARS	1	1	0
agree	21-30 YEARS	9	2	4
	31-40 YEARS	2	8	3
	ABOVE 40 YEARS	0	0	0
Strongly agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022

The questionnaire contained four questions to describe the employee training variable. The table above showed the description of the question which is, 'the training structure in my organization interests me because it is impactful', and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 27 of them were single, 9 were married and 7 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 10 were single, 25 were married while 6 did not disclose their marital status while 1 person that is single and above 40 years strongly disagreed with the statement.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 28 of them were single, 3 were married, and 12 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 11 were single, 32 were married while 12 did not disclose their marital status and only 1 single person above 40 years also disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 28 of them were single, 4 were married and 9 preferred not to disclose their marital status. Of those from 31-40 years who were also indifferent, 23 were single, 6 were married while 12 did not disclose their marital status while 1 person that is single who is above 40 years was also indifferent.

For those that agreed and are between the ages of 21 to 30 years, 9 of them were single, 2 were married and 4 preferred not to disclose their marital status. Of those from 31-40 years who also agreed, 2 were single, 8 were married and 3 persons who did not disclose their marital status also agreed to the statement. None of the participants are said to strongly agree with the fact that the training structure in the organization interests them because it is impactful.

Table 14: I get to have improved in skills as a result of constant training

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	26	2	14
	31-40 YEARS	10	27	8
	ABOVE 40 YEARS	0	1	0
disagree	21-30 YEARS	29	11	9
	31-40 YEARS	6	27	7
	ABOVE 40 YEARS	1	1	0
indifferent	21-30 YEARS	26	5	8
	31-40 YEARS	12	27	8
	ABOVE 40 YEARS	1	0	0
Agree	21-30 YEARS	6	2	4
	31-40 YEARS	2	15	3
	ABOVE 40 YEARS	0	0	0
Strongly agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022

The questionnaire contained four questions to describe the employee training variable. The table above showed the description of the question which is, 'I get to have an improvement in my skills as a result of constant training activities, and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 26 of them were single, 2 were married and 14 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 10 were single, 27 were married while 8 did not disclose their marital status while 1 person that is married who is above 40 years strongly disagreed with the statement.

Of those that disagreed with the statement and are between the ages of 21 to 30 years, 29 of them were single, 11 married, and 9 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 6 were single, 27 were married while 7 did not disclose their marital status and only 1 married and single person above 40 years also disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 26 were single, 5 were married and 8 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 12 were single, 27 were married while 8 did not disclose their marital status while 1 person that is single who is above 40 years was also indifferent.

Of those that agreed and are between the ages of 21 to 30 years, 6 of them were single, 2 were married and 4 preferred not to disclose their marital status. of those from 31-40 years who also

agreed, 2 were single, 15 were married and 3 persons who did not disclose their marital status also agreed to the statement. None of the participants are said to strongly agree with the fact that they get to have an improvement in their set skills as a result of constant training activities.

4.4.4 Employee Performance Variable

This variable was described with the use of five questions and the tables below show the responses from the participants as well as the interpretations.

Table 15: The task given by managers in my organization is specific to my skills which enhances my performance

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	21	9	11
	31-40 YEARS	10	29	8
	ABOVE 40 YEARS	2	0	0
Disagree	21-30 YEARS	33	5	11
	31-40 YEARS	6	28	10
	ABOVE 40 YEARS	0	1	0
indifferent	21-30 YEARS	30	4	9
	31-40 YEARS	11	27	5
	ABOVE 40 YEARS	0	1	0
agree	21-30 YEARS	3	2	4
	31-40 YEARS	3	12	3
	ABOVE 40 YEARS	0	0	0
Strongly agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022

The questionnaire contained five questions to describe employee performance variables. The table above showed the description of the question which is, 'The task given by managers in my

organization are specific to my skills which enhance my performance', and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 21 of them were single, 9 were married and 11 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 10 were single, 29 were married while 8 did not disclose their marital status while 2 persons that are married who are above 40 years strongly disagreed with the statement.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 33 of them were single, 5 were married and 11 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 6 were single, 28 were married while 10 did not disclose their marital status and only 1 married and single person above 40 years also disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 30 were single, 4 were married and 9 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 11 were single, 27 were married while 5 did not disclose their marital status while 1 person that is married who is above 40 years was also indifferent.

For those that agreed and are between the ages of 21 to 30 years, 3 of them were single, 2 were married and 4 preferred not to disclose their marital status. Of those from 31-40 years who also agreed, 3 were single, 12 were married and 3 persons who did not disclose their marital status also agreed to the statement. None of the participants are said to strongly agree to the fact that the task given by managers in their organization is specific to each employee's skill which enhances performance improvement in their set skills as a result of constant training activities.

Table 16: The good quality of my work supervision helps me to improve my performance level

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	19	6	8
	31-40 YEARS	6	23	6
	ABOVE 40 YEARS	0	1	0
disagree	21-30 YEARS	31	9	12
	31-40 YEARS	11	38	10
	ABOVE 40 YEARS	1	0	0
indifferent	21-30 YEARS	26	5	12
	31-40 YEARS	11	25	6
	ABOVE 40 YEARS	1	1	0
Agree	21-30 YEARS	10	0	3
	31-40 YEARS	2	10	4

	ABOVE 40 YEARS	0	0	0
strongly agree	21-30 YEARS	1	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022.

The questionnaire contained five questions to describe employee performance variables. The table above showed the description of the question which is, 'The good quality of my work supervision helps me to improve my performance level', and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 19 of them were single, 6 were married and 8 preferred not to disclose their marital status. Of those from 31-40 years who also strongly disagreed, 6 were single, 23 were married while 6 did not disclose their marital status while 1 person that is married who is above 40 years strongly disagreed with the statement.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 31 of them were single, 9 were married and 12 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 11 were single, 38 were married while 10 did not disclose their marital status and only 1 single person above 40 years also disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 26 were single, 5 were married and 12 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 11 were single, 25 were married while 6 did not disclose their marital status, and 1 person each single and married who is above 40 years was also indifferent.

Out those that agreed and are between the ages of 21 to 30 years, 10 of them were single, none were married and 3 preferred not to disclose their marital status. Of those from 31-40 years who also agreed, 2 were single, 10 were married and 4 persons who preferred not to say the status of their marriage also agreed to the statement. For those that strongly agreed only 1 single person is between 21 and 30 years of age.

Table 17: Consistent job promotion in my organization is taken as a consequence of workers' high level of performance

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	24	5	12
	31-40 YEARS	6	28	7
	ABOVE 40 YEARS	2	0	0
Disagree	21-30 YEARS	29	8	14
	31-40 YEARS	12	34	7
	ABOVE 40 YEARS	0	1	0
Indifferent	21-30 YEARS	24	6	9
	31-40 YEARS	11	28	10
	ABOVE 40 YEARS	0	0	0
Agree	21-30 YEARS	10	1	0
	31-40 YEARS	1	6	2
	ABOVE 40 YEARS	0	1	0
Strongly agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022.

The questionnaire contained five questions to describe employee performance variables. The table above showed the description of the question which is, 'Consistent job promotion in my organization is taken as a consequence of workers' high level of performance, and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 24 of them were single, 5 were married and 12 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 6 were single, 28 were married while 7 did not disclose their marital status while 2 persons that are married who are above 40 years strongly disagreed with the statement.

Of those that disagreed with the statement and are between the ages of 21 to 30 years, 29 of them were single, 8 were married and 14 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 12 were single, 34 were married while 7 did not disclose their marital status and only 1 married person above 40 years also disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 24 were single, 6 were married and 9 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 11 were single, 28 were married and 10 did not disclose their marital status. Out those that agreed and are between the ages of 21 to 30 years, 10 of them were single, 1 was married and none preferred not to disclose their marital status. For those from 31-40 years who also agreed, 1 person was single, 6 were married and 2 persons who did not disclose their marital status also agreed to the statement. Only 1 married person agreed to the statement. None of the participants regardless of their ages or marital status are said to strongly agree with the fact that consistent job promotion in the organization is taken as a consequence of workers' high level of performance.

Table 18: The organization I work for has an effective structure that enhances the development of my career

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	27	3	15
	31-40 YEARS	8	19	8
	ABOVE 40 YEARS	0	0	0
disagree	21-30 YEARS	24	8	5
	31-40 YEARS	10	34	7
	ABOVE 40 YEARS	1	2	0
indifferent	21-30 YEARS	22	5	11
	31-40 YEARS	9	28	7
	ABOVE 40 YEARS	1	0	0
agree	21-30 YEARS	14	4	4
	31-40 YEARS	3	15	4
	ABOVE 40 YEARS	0	0	0
Strongly agree	21-30 YEARS	0	0	0
	31-40 YEARS	0	0	0
	ABOVE 40 YEARS	0	0	0

Source: By the Author, 2022

The questionnaire contained five questions to describe employee performance variables. The table above showed the description of the question which is, 'the organization I work for has an effective structure that enhances the development of my career, and the analysis was done to show responses in terms of age and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 24 of them were single, 3 were married and 15 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 8 were single, 19 were married and 8 did not disclose their marital status.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 24 of them were single, 8 were married and 5 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 10 were single, 34 were married while 7 did not disclose their marital status, and only 2 married persons and 1 single above 40 years also disagreed with the statement.

For those that were indifferent and are between the ages of 21 to 30 years, 9 were single, 28 were married and 11 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 9 were single, 28 were married and 7 did not disclose their marital status.

Out of those that agreed and are between the ages of 21 to 30 years, 14 of them were single, 4 were married and none preferred not to disclose their marital status. For those from 31-40 years who also agreed, 3 persons were single, 15 were married and 4 persons who did not disclose their marital status also agreed to the statement. None of the participants regardless of their ages or marital status are said to strongly agree to fact that the organization has an effective structure that enhances the development of their careers

Table 19: The contents of the training of staff in my organization have been designed in such a way that it has continued to help me improve my performance

		MARITAL		
	AGE	SINGLE	MARRIED	prefer not to say
strongly disagree	21-30 YEARS	22	5	12
	31-40 YEARS	11	31	6
	ABOVE 40 YEARS	0	1	0
disagree	21-30 YEARS	34	7	12
	31-40 YEARS	12	24	8
	ABOVE 40 YEARS	1	0	0
indifferent	21-30 YEARS	22	6	10
	31-40 YEARS	4	36	10
	ABOVE 40 YEARS	0	1	0
agree	21-30 YEARS	9	2	1
	31-40 YEARS	3	5	2
	ABOVE 40 YEARS	1	0	0

Source: By the Author, 2022

The questionnaire contained five questions to describe employee performance variables. The table above showed the description of the question which is, 'The contents of the training of staff

in my organization has been designed in such a way that it has continued to help me improve my performance', and the analysis was done to show responses in terms of ages and marital status. With respect to those that strongly disagreed with the statement and are between the ages of 21 to 30 years, 22 of them were single, 5 were married and 12 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 11 were single, 31 were married and 6 did not disclose their marital status.

For those that disagreed with the statement and are between the ages of 21 to 30 years, 34 of them were single, 7 were married and 12 preferred not to disclose their marital status. For those from 31-40 years who also strongly disagreed, 12 were single, 24 were married while 8 did not disclose their marital status, and only 1 single above 40 years also disagreed with the statement. For those that were indifferent and are between the ages of 21 to 30 years, 22 were single, 6 were married and 10 preferred not to disclose their marital status. For those from 31-40 years who were also indifferent, 4 were single, 36 were married and 10 did not disclose their marital status.

For those that agreed and are between the ages of 21 to 30 years, 9 of them were single, 2 were married and 1 person preferred not to disclose their marital status. For those from 31-40 years who also agreed, 3 persons were single, 5 were married and 2 persons did not disclose their marital status while 1 single person above 40 years also agreed to the statement. None of the participants regardless of their age or marital status are said to strongly agree to the fact that The contents of the training of staff in my organization have been designed in such a way that it has continued to help in the improvement of their performance.

4.4 Open-ended Questions

The survey instrument contained five open-ended questions and the responses were analyzed by using thematic analysis. How has motivation helped to improve your performance?

The responses of the participants were divided into three categories in terms of motivation. The first category is somewhat motivated, unmotivated, and poorly motivated. The results showed that the 7 staff who are above 40 years and are married gave several responses that have been categorized as poorly motivated. Some of them claimed that their objective as individuals is to ensure that they contribute to the success of the entity they work with. However, they are not fully motivated to express maximum contribution to improved performance because of poor motivation. 10 out of the staff who are above 40 years provided open-ended responses that indicated that they are unmotivated to make further improved activities as a result of poor financial and non-financial incentives. There are no respondents in this category whose responses showed that they have been somewhat motivated by the organization to improve their performances. The responses include failed promises by the management, partial implementation of the incentive packages, and many other factors like delayed promotion, poor welfare package, and lack of work-life balance.

Additionally, the results showed that 47 staff who are from 21 to 30 years and are married or single gave several responses that have been categorized as poorly motivated. Some of them

argued that they have personal inspiration to contribute to organizational performance and not from incentives within the firm. Also, they do not have the full motivation of expressing maximum contribution to improved performance because of poor motivation. 47 of the staff who are from 21 to 30 years provided responses that indicated that they are not motivated to make further improved contributions to performances as a result of poor non-financial incentives prevalent in the organization. The responses include failed promises of the management, partial implementation of the incentive packages, and many other factors. There are 13 respondents in this category whose responses showed that they have been somewhat motivated by the organization to improve their performances.

The staff who are between the ages of 31 and 40 gave the following responses. Regardless of their marital status, 48 of them gave several responses that have been categorized as poorly motivated. Many of these people claimed to not care much about improved performance since it is a public organization and because they are not treated fairly. 22 staff in the age bracket if they are not motivated to make further improved performances as a result of poor financial and non-financial incentives. There are additional 7 respondents in this category whose response showed that they have been somewhat motivated by the organization to improve performances.

- Based on Q1, can you describe your motivation level in your organization on a scale of 1-5

Haven discovered that the majority of the participants have claimed that they have been personally motivated to attain the level they are, it is important to do a proper categorization so as to validate prior submission. The categories are perfectly motivated, strongly motivated, fairly motivated, poorly motivated, and not motivated. The results showed that 4 staff who are married and above 40 years claimed to be poorly motivated, none of the category of staff as married, single or those who prefer not to say claimed to be perfectly or strongly motivated. 3 and 2 of this staff who are married and single respectively claimed to be fairly motivated. Also, 15 staff above 40 years who are either married, single, or those that prefer not to say claimed to be poorly motivated or not motivated.

The results for the staff between 21 and 30 years showed that 17 of them who are married claimed to be poorly motivated, 6 and 3 of the categories of staff as married and single respectively claimed to be perfectly or strongly motivated. Additionally, 17 and 22 of these staff categories are married and single respectively claimed to be fairly motivated. Additionally, 28 of these staff who are either married, single, or, those that prefer not to say claimed to be poorly motivated or not motivated.

The results for the staff between 31 and 40 years showed that 19 of them who are married claimed to be poorly motivated, 11 and 9 of the categories of staff as married and single respectively claimed to be perfectly or strongly motivated. Additionally, 23 and 12 of these staff categories are married and single respectively claimed to be fairly motivated. Additionally, 20 of these staff who are either married, single, or those that prefer not to say claimed to be poorly motivated or not motivated.

- How could promotion be improved in your organization

There were several responses from the staff on how the promotion regularities are to be improved in the organization. These responses have been categorized into 4 types which are factors on the

part of the workers, organization, both parties, and factors outside the two parties. The results for the staff between 21 and 30 years showed that 68 of them who are married or single argued that the factors from the part of the organization needed to be addressed, they claimed that factors on the part of the staff, both parties and factors outside the two parties respectively need to be addressed to improve the promotion regularities in the organization.

The results for the staff between 31 and 40 years showed that 57 of them who are married or single argued that the factors from the part of the organization need to be addressed, they claimed that factors on the part of the staff, both parties and factors outside the two parties respectively need to be addressed to improve the promotion regularities in the organization. Also, the results for the staff above 40 years of age showed that 18 of them who are married or single argued that the factors from the part of the organization need to be addressed, 4, 11, and, 4 of them claimed that factors on the part of the staff, both parties and factors outside the two parties respectively need to be addressed to improve the promotion regularities in the organization.

How could training be improved in your organization?

There were several responses from the staff on how the training process and structure can be improved in the organization. These responses have been categorized into four types which are factors on the part of the workers, organization, both parties, and factors outside the two parties. The results for the staff members showed that members who are married or single argued that the factors from the part of the organization need to be addressed, several members who preferred not to say also gave indications that training improvement is from the part of the organization. However, several staff members claimed that factors on the part of the staff, both parties as well factors outside the two parties (for instance professionals, government) respectively need to be properly addressed so as to trigger an improvement in the training of staff so that their service quality may have advancement.

The results for the staff between 31 and 40 years showed that 26 and 12 of them who are married and single respectively claimed that the factors from the part of the organization need to be addressed, 11 who preferred not to say also gave indications that training improvement is from the part of the employers of the organization. Additionally, 0, 12, and 13 of them claimed that factors on the part of the staff, both parties (the firm and the organization) as well factors outside the two parties (for instance professionals, government) respectively need to be properly addressed so as to trigger an improvement in the training of staff so that their service quality may have advancement.

The results for the staff above 40 years showed that 23 of them who are married or single argued that the factors from the part of the organization need to be addressed, 3 who preferred not to say also gave indications that training improvement is from the part of the organization. However, none, 13 and 2 of them claimed that factors on the part of the staff, both parties as well factors outside the two parties (for instance professionals, government) respectively need to be properly addressed so as to trigger an improvement in the training of staff so that their service quality may have advancement.

- Ranking based on their order of priority for improvement.

There was a need to seek policy recommendations from the staff with respect to the improvement of the four key variables of the study. It was necessary to rank the following, recognition of staff, the opportunity for career development, and Organization of qualitative staff training, as well as consistent, deserved promotion into three scales such as; Scale 1: Requires most improvement; Scale 2: Requires Least improvement. Scale 3: It needs to be maintained. It will be discovered that most of the respondents ranked recognition of staff in the first scale (that is the one that requires the most improvement level) by the organization). They are of the opinion that if the human capital in an organization is well recognized, other issues like opportunities for the development of careers, deserved promotion, and organization of staff training that are qualitative are meant to follow suit.

For instance, 47 and 21 of the staff in the category of 21 to 30 years who are married and single ranked recognition of staff and career development opportunity as the first and second respectively while a third of fourth were interchanged across them respectively. Only 5 that preferred not to say ranked the first two as recognition of staff and career development opportunities. Additionally, 44 and 26 of the staff in the category of 21 to 30 years who are married and single ranked recognition of staff and career development opportunity as the first and second respectively while a third of fourth were interchanged across them respectively. Only 8 that preferred not to say ranked the first two as recognition of staff and career development opportunities. Also, 12 and 6 of the staff in age rank above 40 years who are married and single ranked recognition of staff and career development opportunity as the first and second respectively while a third of fourth were interchanged across them respectively. Only 6 that preferred not to say ranked the first two as recognition of staff and career development opportunity

5. Conclusion

Relevant discoveries were made in this study with respect to answering the three research questions of the study such as; What is the job promotion elements in the Lagos State Internal Revenue Service? What is the experiences on the opportunities for the development of career elements in Lagos State Internal Revenue Service? and what is the experiences of training elements in Lagos State Internal Revenue Service? The main gaps were therefore filled to achieve the three important objectives of the study. In achieving a good outcome, quantitative method which was the focus of the study was used while along the line, there was a need to make use of qualitative method.

It was discovered in the first research question that job promotion elements in the Lagos State Internal Revenue Service, that the staff has poor experiences and low satisfaction about job promotion. These were discovered in their responses to the questionnaire with respect to job satisfaction, experiences, and performances which affect their performances in the organization. In this case study the employee were faced by a poor non-financial incentive as shown in the response of the respondents as promotion don't come as at when due and rewards not given to deserving staffs to enable other emulate. These results were derived from the participant's responses to the closed and open-ended questions which were analyzed quantitatively and qualitatively by the researcher. In line with the study.

Furthermore, Olake, Babalola, and Ojelabi (2017) provided some evidence with respect to the nonfinancial incentive packages that enhance the performances of employees. In doing this, they adopted the real estate industry as the case study of analysis and they discovered that in order to improve the performances of the staff, it is important to improve the promotion policies of the organizations. It was also discovered in other parts of the questionnaires filled by the respondents that promotion policies in the organization under study has over the years not favored the staff. Most importantly, the majority of the staff that participated in the survey indicated that the policy has been designed to ensure that they are not promoted, and this reduced their levels of motivation.

Additionally, the second research question was on the experiences on the training elements in the Lagos State Internal Revenue Service. It was discovered that the staff have had a good number of trainings. This was discovered from the responses of the staff showed that the training in the organization has been taken seriously but some are not in line with what the employees require to perform effectively. In the study by Olake et al., (2017), it was discovered that in today's competitive world, the provision of proper and pertinent on-the-job training as well as the development of staff members cannot be exaggerated for any company like Lagos state internal revenue service. They argued that the demands for staff training should be subsequently recognized, while the initiatives should be required in order to ensure that the optimization of workers employed in the attainment of organizational goals is enhanced.

Also, the final research question was on experiences on the opportunities for the development of career elements in the Lagos State Internal Revenue Service. It was discovered that the staff has

unfair experiences as well as ineffective satisfaction with respect to career development opportunities. These were discovered in their responses to the questionnaire with respect to job satisfaction, experiences, and performances which affect their performances in the organization. The responses showed that more of the staff had the view that there is a limitation with respect to career advancement opportunities. This was supported by the open-ended discussion where most of the participants regards recognition of workers and the presence of career development opportunities as the most ranked needs in an organization.

This study has been carried out to deduce some facts with respect to experiences of staff in respect to the non-financial incentives in order to determine how much of these have affected their performance in Lagos state internal revenue service. Based on the findings of the study, with reference to the objectives of the study, it can be concluded that the effectiveness of non-financial incentives is expected to yield positive and insignificant employee performance. This is because the staff mostly require proper recognition, a level playing ground in the organization, which ensures that they are an integral part of the system, opportunity for them to develop and grow to the top of their chosen career in the same organization with no form of barrier apart from the normal regularities in such organization which is expected to be fair enough.

5.1 Recommendations

This study, having analyzed the various non-financial incentives and their impacts on employee performance in Lagos state internal revenues service, there remains the need for further policy recommendations. These include;

- i. Staff should be properly promoted, and this policy should be significantly reviewed by the management of the organization by organizing frequent training, and staff recognition for those who have performed well within the year.
- ii. It is necessary for different organizations that want to achieve maximization in terms of high-performance level as well as employee job satisfaction.
- iii. The management of such this establishment should indeed focus on ensuring an ongoing review of relevant on-the-job training as well as professional improvement of staff in form of training and re-retraining. This is because the improvement of the staff through payment of the fees of professional exams will improve their work performance which will in turn enhance the effective attainment of the strategic goals of the organization.
- iv. The management also should pay close attention to the environment in which the employees work so that they can be confident that the employers are concerned about their well-being and career advancement such as promotion, higher responsibilities, delegation of roles and involvement in decision making

6. Summary

This part of the study summarises the study under the following headings.

Meaning of the Results: This study was carried out on a government organization in Nigeria (Lagos State precisely) and it is expected that several organizations and economies can benefit from the results. Many staff agreed that their efforts have not been valued and they feel that they do not get enough constructive criticism in order to improve their performance. Most staff members also feel that they do not get enough feedback on the progress of their performance. It was discovered that there have been several issues in the organization adopted as the case study which is mainly on promotional policy. It was also discovered that the staff in the organization have faced several problems whenever they are about to get promoted. From the responses gathered and additional comments provided by some of the staff in the organization, the 2022 promotion has been delayed for no specific reason and there is no modality yet on the pattern that it will take which means getting promoted will be delayed. This has in several ways led to nonchalant attitudes of the workers to work and several other issues. The management of other organizations is expected to make promotion open to staff and ensure that the policies are what will benefit the staff so that they can be largely motivated to be more productive.

Evaluation of Process: It should be noted that the most difficult aspect is the data-gathering process due to the issue of confidentiality and workload. Many of the staff were skeptical about filing the questionnaire but the problem was surmounted through the consent and participation forms. They were made to understand that, they are at liberty to provide only the information they choose to and they are not under any obligation to complete the questionnaire. However, the majority of the questionnaire was completed by them because of the confidence they have in the study. Also, the data analysis process was tasking because I made use of jamovi which I was not familiar with earlier but seek knowledge from friends who are also graduate as international students in other countries and it seems to be the best to achieve seamless results. I was however able to learn further about it from YouTube.

Professional Development: The study has been able to add more to my academic and professional understanding. For instance, I was able to gather more knowledge about advanced materials and data gathering and my knowledge of literature review became better. First, I am now familiar with the four concepts of study performance, training, promotion, and career development however, I improved by reading published and unpublished journals as well as textbooks that are written on these subject matters. Also, in the process of analysis, I was able to make use of quantitative and qualitative techniques. This meant that I made use of descriptive statistics (quantitative) for the analysis of the closed-ended aspect of the survey whereby the Jamovi Statistical package was used. In the case of the closed-ended part of the questionnaire, I made use of the discussion method that has taken efforts to breakdown the various responses based on their similarities. It should be noted that the deviation from the quantitative research method was a result of the open-ended questions of the study and it took a serious which took more days to analyze.

Suggestions for Further Research

This study was able to analyze the effect of nonfinancial incentives on employee performance by taking into account job promotion, employee training, and career development in Lagos state internal revenue in Nigeria, and the findings contributed to knowledge.

Based on this study, it can be deduced that promotion, training, and career development are a pivotal part of an organization's growth and therefore should be given attention in the following ways. However, based on the responses, the management of the organization in question should invest in training and retraining, and also the criteria for promotion should be well documented. After this training and promotion investment, new study should be done after six months to study these influence on work performance.

7. Takeout from the Thesis

This research work has been concluded and it was filled with several ups and downs. First, with respect to the prior research required, I was able to gather substantial resource materials on financial incentives as well as several materials on non-financial incentives. I was also able to gather research materials by making advanced research, making payments for some of the journals and articles, textbooks as well as the use of the school library. This aspect of the study, therefore, is an indication that there are better and multiple ways to solve an issue. The second take out from the thesis is the measurement of the major variables of the study (Non-monetary incentives). During the research, I discovered that some variables are multi-dimensional and they are better measured through decomposition. Hence, the non-monetary incentive was broken down into job promotion, an opportunity for career development, and the training of employees. Another paramount takeout of the project is the fact that there are better and easier ways of doing things. It also gave me the opportunity to learn new application which is Jamovi different from what i know from my previous study in my home country.

Lessons learned

In the course of gathering data, it was difficult to get resources that have a direct link to the area of study but I was able to learn advanced ways of gathering resources through the materials. This really helped me in reducing the frustration I had in carrying out the work.

For the purposes of attaining the three research objectives, I was able to gather from previous studies the need to break down variables and I made use of a quantitative method (descriptive statistics) and later deviated to qualitative (discussion method) because of the open-ended questions. It gave me the opportunity of measuring the variable effectively from various perspectives. It also gave the participants the opportunity of having clarity on the work and the ability to be open in responding to the survey. The overall lesson in the course of this study is that it is very important for a researcher to be open-minded in carrying out research work and also there are so many problems employees encounter in the workplace which should not be a reason not to discharge one's duty.

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APPENDIX**QUESTIONNAIRE****EFFECT OF NON-FINANCIAL INCENTIVES ON EMPLOYEE PERFORMANCE IN AN ORGANIZATION: A STUDY OF LAGOS STATE INTERNAL REVENUE SERVICE**

Please tick (✓) the box that corresponds to the answer of your choice for each question.

SECTION A: SOCIO-DEMOGRAPHIC CHARACTERISTICS

1. Gender: (i) Male ☐ (ii) Female ☐
2. Marital Status (i) Single ☐ (ii) Married ☐ (iii) Others ☐
3. Age (i) 21-30 ☐ (ii) 31- 40 ☐ (iii) 41- 50 ☐ (iv) above 50 years ☐
- 4. Educational status: (i) Secondary Education ☐ (ii) Bachelors /National Diploma ☐ (iii) Masters ☐
[☐ (iv) Others (Pls Specify).....
- 5. Year(s) of Experience service (i) 1-5 ☐ (ii) 6 – 10 ☐ (iii) 11-15 (iv) Above 15 years
- 6. Category of Employee: (i) Operational ☐ (ii) Tactical ☐ (iii) Management ☐
-

- SECTION B:

Please tick (✓) the column that is most appropriate to you.

	JOB PROMOTION	Strongly Agree	Agree	Indifferent	Disagree	Strongly Disagree
		(5)	(4)	(3)	(2)	(1)
	There is opportunity of Promotion in my organization.					
	Staffs has promoted in a fair and transparent manner.					
	The criteria for promotion are acceptable					
	I am satisfied with promotion system of the					
	CAREER DEVELOPMENT					
	I feel that my efforts are being appreciated.					

	The nature of my job helped me to get tangible Recognition for my performance yielding development of my career					
	I get constructive criticism about my work which has been helping me to improve my work performance.					
	I receive feedback on my progresses.					
	EMPLOYEE TRAINING					
	My organization provides regular training which I get to benefit from.					
	I do have clarity of the goals of the training every time I am engage in same					
	The training structure in my organization interests me because it is impactful.					
	I get to have improvement in my skills as a result of constant on-the-job training.					
	EMPLOYEE PERFORMANCE					
	The task given by managers in my organization are specific to my skills when thus enhance my performance.					
	The good quality of work supervision helps me to improve my performance level.					
	Consistent job promotion in my organization is taken as a consequence of worker's high level of Performance.					

	The organization I work for has an effective structure that enhances the development of my career.					
	The contents of the training of staff in my organization has been designed in such a way as it has continued to help me improve my performance					

Kindly answer the following

1. How has motivation helped to improve your performance?.....

2. Based on Q1, can you describe your motivation level in your organization in the scale of 1-5.

5-Perfectly motivated, 4-Strongly motivated;
 3-fairly motivated,
 2-poorly motivated,
 1-not motivated.

3. How could promotion be improved in your organization?.....

4. How could training be improved in your organization?..... From the following human resource issues in your organization rank based on their order of priority for improvement. Scale 1: Requires most improvement; Scale 2: Requires Least improvement. Scale 3: It needs to be maintained.

i. Recognition of Staff

ii. Opportunity for career improvement

iii. Organization of qualitative staff training

iv. Consistent deserved promotion