Article title: Impact Of Government Incentives Policy On Workers' Productivity

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CHAPTER ONE

INTRODUCTION

1.1 Background of the study

An incentive is a form of financial and non-financial encouragement recognizing a particular contribution made by the work force. In other words, it is either a sum of money paid or a motivation given in addition to the basic rate which the organization pays to ensure that its most important production aspects are being optimized. For instance, a capital intensive company might have an incentive linked to machine utilization. Good incentive policies, when put in place, motivate workers and make them happy and happy workers are often productive. Good management incentive could be financial or non financial in nature. Financial incentive happens to be the most important of the incentive schemes and it includes wages and salaries, profit sharing scheme, etc.

In the word of Ajayi (2001) Performance incentives are payments made to a worker or group of workers based on amount of output. The use of performance incentive policies is important on the belief that output can be measured by the performance of the workers. Its use is dated back to the era of the scientific management movement championed by Fredrick Winslow Taylor who argued passionately for the use of incentive wage system as a way of getting more output

from the workers. It was also aimed at combating "soldiering" or boondoggling "which was a practice of deliberate restriction of output by workers on the job as at that time. Taylor believed that workers could always exert greater efforts if they were to be paid a financial incentive based upon the number of units of work they were able to produce. He then developed the differential rate system which gives a worker a lesser piece rate e.g #1.0 per piece if he produced less than the standard amount of output required by so doing; individual workers are motivated to produce greater output.

Brewer and Selden (2016) assert that in every organization, large or small private or public enterprises, human resources (workers) are always the pillar of the success of the organization. The human elements have their individual drives, desires, needs, wishes and similar forces which they intend to satisfy when they are coming into an organization. The satisfaction or non-satisfaction of these needs by the organization has an impact on the behaviour or performance of the worker and eventually on productivity.

The usefulness of good incentive policies which leads to motivation of the worker cannot be over emphasized. Every organization depends on motivation among other factors for the attainment of their objectives. The monetary incentives like bonuses, wages, salary increment, e t c to put more effort in their work which help to improve the level of productivity in both private and public industries.

Brewer and Selden (2016) Many a time, the most concern of employer is to make the worker to contribute to the attainment of organizational objectives, but they should know that if the workers are not happy with the government of the organization, there will be a very low rate of production in the organization, that is why Hekina and Jones (2005) visualize that workers should be seen and valued as assets for the allocation of organizational resources. This project will be based on the impact of government incentive policies on workers' productivity using Takum Local Government Area as a study.

The lack of knowledge about efficient use of non-financial incentives and human resources management tools could be a reason for failure. When it comes to public sector reform particularly in Taraba state, political will, existing capacity level are crucial elements. As a major instrument for implementing government policies, the civil service in Taraba State is expected to be professionally competent, loyal and efficient. Nonetheless, the civil services are now considered, as elsewhere in Africa, for being corrupt, poorly trained and poorly attuned to the needs of development. Ironically, the civil service is expected to play the key role in managing and implementing reform programmes in the state. The state of the civil service in Taraba State has led to a number of complex agency problems, yet to be resolved. However, it is broadly acknowledged, and Nigerian experience attests to this, that when the incentive in the civil service in Taraba State remain poor, its

efficiency as well as ability to effect policy, such as that directed toward reducing poverty, will remain very low. This condition is more notably so in the junior cadre of the civil service of Taraba State.

Perry and Wise (2016) have argued that people with high public service motivation (P.S.M) are more likely than others to choose government jobs, to perform better on the job and to respond more to non-utilitarian incentives once working for government. Since the public service sector is charged with the responsibility of promoting the general social welfare, as well as the protection of the society and every individual in it; the composition of the public workforce has been expected to reflect the nature of work in the public sector, by attracting employees who desire greater opportunities to fulfill their altruistic motives

1.2 Statement of Problem

Most employers do different things for instance ranking of people, contest, performance appraisals, production, teams and departments, shifts, commission pay etc. all this are believed to enhance performance. Some researchers think it does the opposite instead of trying to use the external motivation (something outside the work itself such as promised rewards or incentives) to get higher levels of performance from people. Employers will be better served by studying the organization as a system and why employers demand results.

Without good result organization will find it difficult to survive. Managing incentive policies is a requirement for higher productivity.

Base upon a systematic survey of the constraint inimical to the success of government incentives policies.

Therefore the problems that prompted this study include:

To what extent has incentive policy affected workers productivity, what is the purpose and importance of these incentives and what is the effect of the absence of these incentives.

1.3 Objectives of the Study

The general objective of this study is to examine the impact of government incentive policies on workers' productivity in Taraba State, with specific attention on Takum L.G.A. The specific objectives therefore include:

1. To determine to what extent financial reward motivate workers in Takum LGA
2. To determine how workers respond to non-financial incentive in Takum LGA
3. To determine how government incentive policies impact on workers' productivity. Takum LGA

1.4 Research Questions

- i. To what extent does financial reward motivate worker? In Takum LGA
- ii. How do workers respond to non-financial incentive in L Takum LGA?
- iii. How does government incentive policy impact workers productivity? In Takum LGA

1.5 Research Hypotheses

For the successful completion of the study, the following research hypotheses were formulated by the researcher;

H₀: financial rewards does not significantly motivate workers in Takum L.G.A

HA₁: financial rewards significantly motivate workers in Takum L.G.A

H₀₂: Workers do not respond significantly to non-financial incentive in Takum L.G.A

HA₂: Workers respond significantly to non-financial incentives in Takum L.G.A

H₀₃: Government incentive policies do not have significant impact on workers' productivity in Takum L.G.A

HA₃: Government incentive policies have significant impact on workers productivity in Takum L.G.A.

1.6 Scope of the Study

This study will cover the impact of government incentive policies on workers' productivity in Takum Local Government Area, the researcher do not intend to go further than that.

1.7 Limitation of the Study

Some limitations that were identified and encountered in the process of the study include:

- **Financial constraint:** - in running around to gather material for this study considering the economic meltdown, money and other resources where involved delayed the completion of this work.
- **Time:** The researcher was constrained by time in running round for the completion of this project.
- **Attitude of respondents:** the research found it difficult initially to source required information from the members of staff of Takum Local Government Area; this also delayed the completion of this work.
- **Electricity:** The researcher had a hard time in typing, proof reading, printing, and editing of this work due to the incessant seizure and interruption of power supply by the power holding company of Nigeria

- **Organizational privacy:** Limited Access to the selected auditing firm makes it difficult to get all the necessary and required information concerning the activities.

1.8 Significance Of the Study

The significance of this study cannot be over emphasized. It is particularly useful to the organization in question, Takum Local Government Area and to other Local Government Areas. It will serve as a guide to show the different incentive schemes and packages organizations can adopt as well the need to inculcate the principle of responsibility, motivation and fairness in every organization.

The research work will also be useful for academic purpose in the sense that it is an improvement on past academic work of other researchers on the subject of government incentive policies vis-a-vis worker productivity. It also serves as a reference point for subsequent researchers.

The need for the study therefore becomes stronger and consequently the desire to find out how and to what extent effective incentive policy could help in increasing workers productivity. Above all, this research work is significant to the society at large as it includes the need for efficiency and effectiveness which will encourage growth and development.

1.9 Operational Definition Of Terms

GOVERNMENT:

Government is the group of people who control and make decision for a country, state or entity. Government is a particular system used for controlling a country, state or entity. Government is the process or manner of controlling a country, state or entity.

INCENTIVE: An incentive is something that motivates an individual to perform an action. The study of incentive structures is central to the study of all economic activities.

POLICY: Is the set of basic principles and associated guideline, formulated and enforced by the governing body of an organization, to direct and limit its action in pursuit of long-term goal. See also corporate policy.

WORKERS' PRODUCTIVITY: Workforce productivity is the amount of goods and services that a worker produces in a given amount of time. Work force productivity, often referred to as labor productivity, is a measure for an organization or company, a process, an industry

LGA: Local Government Area

EMPLOYEES SATISFACTION: Is measure of workers contentedness with their job.

CHAPTER TWO

LITERATURE REVIEW

2.1 The Concept of Government Incentive Policies

Government

Government is a particular system used for controlling a country, state or entity.

Government is the process or manner of controlling a country, state or entity.

Damerow, (2016) says that government is responsible primarily for making public policy for an entire society. He also mentions that government is the steering mechanism for a given society. It forms the policies that keep a particular society heading in the right direction.

Incentive:

National Productivity Council (n.d. retrieved, 2014) defined incentive as a measure stimulating human effort, whereby employees are driven to put in their best.

Matocchio (2006) in Tongo (2006) encapsulated the concept of incentives defining it as compensation, other than basic wages and salaries that fluctuates according to employees' attainment of some standard, such as pre-determined benchmark,

individual or group goals or organizational earning. Generally, incentives are variable payments made to employees on the basis of the amount of output or results attained (Banjoko, 2006). According to Tongo (2006), the use of performance incentives dates back to the era of scientific management movement,

championed by Frederick Taylor in the 20th century, and ever since then, the private sector has employed the use of incentives as a method to raise the productivity of their employees. Incentive provision is meant to drive employee to go extra mile to achieve better result. It is a tool that can be engaged by any employer of labour, whether public or private employer and regardless of the type of task involved. However, amongst the various forms of incentive, an employer is at liberty to engage anyone considered suitable and affordable. Being a vocation and profit driven, real estate management practitioners engage incentive provision to motivate workers and increase performance.

Type of Incentives

Different classifications of incentives have been recognized in literature. The National Productivity Council classified incentives into non-financial, financial and semi-financial. Non-financial incentive schemes are those for which no form of monetary benefit, direct or indirect is attached to it, for example, recognition, praise for achievement or hanging a picture on the wall of best employee of the month, a plaque for excellent service and the like. However this is sufficient enough only to supplement the financial incentives as non-financial incentives are not motivation enough as standalone incentives (NPC, n.d, retrieved 2015). Semi-financial incentives are those schemes that have some indirect monetary benefit but not directly linked with wages. Examples include promotions, company

car and the likes. Financial incentives are the most popular form of incentives and have the benefit of option value; meaning that employees can do whatever they wish with it, which gives it an edge over other forms of incentives (Jeffrey and Schaffer, 2007). Moreover, Milgrom and Roberts (2001) state that incentives could be awarded to individuals as well as groups. Under the individual incentive plan, each employee is rewarded based on his individual performance. Individual incentive has been found to be substantially more effective than the group incentives (NPC, n.d, retrieved 2015). Group incentives compensate a number of workers that are part of a team for their combined effort in achieving the desired outcome. Group incentives are a way of instilling a shared sense of collective responsibility with the end game of achieving superior and above average performance in an organization (Azasu, 2003). Short term incentives include annual bonuses and commission based on performance in the period immediately preceding its award while long term incentive refers to incentives that are not realized until some time period has elapsed (Azasu, 2003). Examples include, contribution to pension funds, non-vested options in which case the employee has to remain with the company for a set period of time in order to realize the options and if the employee leaves the company before the time period elapsed he loses the right to the options (Lazear, 1999). Overall, there is very little doubt that incentives have a positive impact on the productivity levels in an organization. Schrader and

Becton (1998) examine the impact of three incentive programs on employee productivity and found a positive correlation between incentives and employee productivity. The authors concluded that firms in the service industries that offer aggressive incentive structures create a hunger in the organization whereas those that provide comfortable base salaries foster complacency.

Factors Influencing Firm's Performance

Different studies have been carried out on various factors affecting performance across various fields such as economics, strategic management, accounting and finance (Barney, 2001; Levinthal, 1995) and findings revealed generally that profitability measures tend to converge towards long run average values that are specific to each firm (Lev, 1983; Lipe and Kormendi, 1994). Different factors affecting employee and organization performance across different sector and industry in an economy have also been identified. For instance risk management and corporate governance, (Nosa and Ose, 2010); capital structure, size, growth, tax and risk (Onaolapo and Kajola, 2010; Krishna and Moyer, 1997). Akben-Selcuk (2016) identifies nine factors influencing firm's competitiveness. These are leverage, ratio of fixed assets to total assets, liquidity, investment ratio, size, age of the firm, location, export performance and management competence. Safarova (2010) also identified eight factors that affect firms' performance, namely intangibles, corporate governance, cash on hand, leverage, firm specific risk, size,

growth and tangibility. Thus depending on the nature of goods produced or service rendered as well as the economy, the performance of different firms may be affected by similar or different factors and to varying extent. Generally, incentive package can be financial, non-financial, tangible or intangible.

2.1.2 Individual Incentive Plan

The purpose of individual incentive plans is to offer a financial incentive for a worker or group of workers to produce work of an acceptable quality over and above a specified quality.

According to Wolf (2000) their primary purpose is to and in obtaining incentive, minimum costs, thereby contributing to enterprises profits.

One can see, as a result, that the scheme is for two main purposes namely:

- i. To reduce unit cost.
- ii. To maintain standard of quality

It should be stressed that most individual incentive plans are designed to assist in increasing efficiency not to accomplish it alone.

Incentive plans are to make changes in work method that are acceptable to workers and to sustain efficiency gained by the time and motion study in work simplification.

The industrial engineering serves to organise task more efficiency while individual

incentive system are designed to motivate the worker to carry out this industrial engineering plans for increased efficiency. Most incentive plans for production workers are of two types.

- i. Piece - rate plan that provide for wage payments based on quality of units produced.
- ii. Production bonus plans that provides for wages payment based on production that exceeds the standard rate or on the completion of work in less than standard time.

Another type of plan workers are on every three months on several factors such as productivity, quality of work, dependability and versatility and rated high; may make as much as 20% above the job rate. This merit rating fixed the wage until the job rate at which the individual pay may be changed upward or downward.

Sales pay plans featuring commission or bonuses based on the number of item or Naira volume sold can also be considered in the category of individual incentive scheme.

2.1.3 Group Incentive Plans

The purpose of group incentive plan is the same as that of the individual plans except for the additional emphasis on co - operation within the group.

Actually most group incentive plans are individual plans applied to a small group of worker with piece rate compensation being the most prevalent incentive plan.

These plans are particularly applicable to situations in which several workers must co-operate to performing a single task and the contribution of a particular individual is difficult to measure.

A good example of the plan is the scheme, which involves a whole machine crew, the machine operator and other less skilled workers who form part of the crew. In some schemes, the money payable is graduated according to the importance of the team effort, thus the machine might get 40% the machine operator 30% and others 30% of the agreed rate.

2.1.4 Wide Production Plans

The major purpose of wide productivity plans is to increase efficiency in proportion to workers participation in committee on production. One of the most famous incentive plans of this type is the scalon plan. This plan features a standard based on ratio between the adjusted payroll and the naira sales volume production for some historical periods. Major features of the scalon plan emphasize union levels by means of committees. The originator of the plan, Joseph scalon would not assist the plan without union consent and participation.

Leshien (1959) contended that a committee on production is each department

consisting of a union with elected or appointed representative and a foreman, meet regularly to consider ways increasing production and evaluate suggestion from workers. He further stated that "all suggestions should be thoroughly discussed, and the results of the meeting referred to committee consisting the union officials and top management.

Relcher on his part asserted that other groups of similar nature are the Rucker share of production plan and the Num - Bush Shore Company's plan.

2.1.5 Concept of Workers' Productivity

According to the Marriam-Weber Dictionary Workforce productivity is the amount of goods and services that a worker produces in a given amount of time. Workforce productivity, often referred to as labor productivity, is a measure for an organization or company, a process, an industry, or a country.

2.1.6 Profit Sharing Scheme

This kind of scheme has not become common in the industrial practices in Nigeria. The purposes of this scheme are as follows.

1. To encourage a sense of partnership between worker and to stimulate the worker's interest in the enterprise.

2. To encourage workers to direct additional effort and imagination towards increasing company's profits, to increase the financial security of worker's.

2.1.7 The Usefulness and Purpose of Incentive

In any organization setup, be it a profit making, non - profit making organization or service oriented organization, a target will always be set which all the organization will be combined to achieve.

Let us examine the set up of a corporate body. The board of directors will formulate corporate policy, which must be in line with the objective clause in the memorandum of association which is the charter of the organization, with which it will be registered as a corporate concern, the people at the management level will interpret the policy and pass it down the communication line to the supervisors or line managers for the corporate goals.

It should be noted that management task is getting work done through subordinates and the people at the top of the organizational hierarchy.

Incentives in form of fringe benefits must be given to these workers to help in boosting their ego and for attaining their own objective within the firm. Incentive are used to describe wage payment plans which make the payment of wages dependent directly or indirectly on the productivity standards of individual worker

or group of workers for the organisation as a whole. In common industrial parlance, incentives usually refer to the means by which employers provide some government workers to be productive once they are in work place.

An employer can motivate a worker by making him aware of a need through the use of incentive. Wages are incentives used to motivate an individual to awareness of needs that can be qualified through the acquisition of wages.

However, an incentives scheme is due to widely interpretation and also a variety of opinion is what its objectives are. These are great differences in the basis of assessment and also in the industrial atmosphere into which they must fit.

Invariably, there are good schemes and bad schemes and a man's opinion of them, whether on moral, technical or economic groups must be largely tempered by personal knowledge and experience.

The management in any industry will introduce many incentives to attract people to the organisation. Incentives offered in any organisation as earlier noted can be non - financial or semi - financial.

The main purpose of incentive is to motivate to greater performance of their duty and to increase productivity. Incentives give workers a sense of belonging. They also help management increasing output. Incentives a times may be included in the worker conditions of services or through collective bargaining. It should be note

that management of any organization is always concerned with reducing cost, while the workers main interest lies in earning more money.

Some incentives plans may relate wage paid to productivity of individual, other to the productivity of group or to the productive and profitability of entire organization. In any organization incentives are used as motivating scheme extra effort, thereby leading to the accomplishment of higher productivity.

Wages incentive systems are commonly found in industries and deserve some discussion as alternative way of sharing increase in productivity with workers.

2.1.8 Historical Background of Takum Local Government Area

Takum is a Local Government Area in Taraba State, Nigeria. Its headquarters are in the town of Takum, it is created out of Wukari local government in 1975, Takum borders the Republic of Cameroon in the south, Ussa Local Government to the west, Donga Local government to the north, District within Takum are Abuja, kwambai, jenuwa, Rogo, Dutse, Kashimbila, Bete, Chanchanji, Bika.,

The ten wards in the Local Government Area are:-

1. Bete
2. Bikashibil
3. Chanchanji
4. Dutse
5. Fete
6. Gahweton
7. Many

8. Rogo
9. Shibong
10. Tikari
11. Yukuben

Takum Local Government Area has a history of development; this capital has nothing to show for in terms of physical development or an industrial estate. But things now have a new face under the current political dispensation. The local government is undergoing a re-discovery, re-generation at the dawn of a new Millennium. The difference between democracy and other forms of government lies in the former being responsive, responsible and accountable.

Democracy has not only restored hope, but it has also given voice to the people and renewed their independence with distinct flavor.

2.2 Theoretical Framework

2.2.1 Maslow Hierarchy of Needs

Abraham Maslow's hierarchy of needs (1943) was applied to offer an explanation of how the work environment motivates workers in accordance with Maslow's theory which was not specifically developed strive to satisfy their needs in hierarchical order.

At the most basic level, a worker is motivated to work in order to satisfy basic

physiological needs for survival such as having enough money to purchase food, the next level of need is the hierarchy is safety, which could be interpreted to mean adequate housing or living in a safe neighborhood, the next three level in Maslow's theory relate to intellectual and psycho-emotional needs: love and belonging, esteem (which refers to competence and mastery) and finally the highest order need, self actualization.

Although Maslow's theory is widely known in the workplace, it has proven to be a poor prediction of worker behavior. Maslow theorized that people will not seek to satisfy a higher level need until their lower level needs are met. There has been a little empirical support for the idea that workers in the workplace strive to meet their needs only in the hierarchical order prescribed by Maslow.

Need for Achievement

Atkinson and McClelland's need for achievement theory is the most relevant and applicable need - based theory in the I - O psychologist's arsenal. Unlike other need based theories which try to interpret every need, need for achievement allows the I - O psychologists to concentrate research into a higher focus. Studies show those who have a high need for achievement prefer moderate levels of risk, seek feed back and are likely to immerse themselves in their work.

Achievement motivation can be broken down into three types.

- 1 **Achievement:-** Seeks position advancement, feedback and sense of accomplishment.
- 2 **Authority:-** need to lead, make an impact and be heard by others
- 3 **Affiliation:-** - need for friendly social interactions and to be linked.

Because most individuals have a combination of these three types (in various proportions), an understanding of these achievement motivation characteristics can be a useful assistance of management in jobs placement recruitment.

The theory is referred to needs for achievement because individuals are theorized to be the most effective workers and leaders in the workplace. This individual strives to achieve their goals and advance in the organization. They tend to be dedicated to their work and strive hard to succeed.

Maslow (1943, 1954) stated that people are motivated to achieve certain needs and that some needs take precedence over others. Our most basic need is for physical survival, and this will be the first thing that motivates our behaviour. Once that level is fulfilled the next level up is what motivates us, and so on.

1. Physiological needs - these are biological requirements for human survival, e.g. air, food, drink, shelter, clothing, warmth, sex, sleep.

If these needs are not satisfied the human body cannot function optimally. Maslow

considered physiological needs the most important as all the other needs become secondary until these needs are met.

2. Safety needs - protection from elements, security, order, law, stability, freedom from fear.

3. Love and belongingness needs - after physiological and safety needs have been fulfilled, the third level of human needs is social and involves feelings of belongingness. The need for interpersonal relationships motivates behavior

Examples include friendship, intimacy, trust, and acceptance, receiving and giving affection and love. Affiliating, being part of a group (family, friends, work).

4. Esteem needs - which Maslow classified into two categories: (i) esteem for oneself (dignity, achievement, mastery, and independence) and (ii) the desire for reputation or respect from others (e.g., status, prestige).

Maslow indicated that the need for respect or reputation is most important for children and adolescents and precedes real self-esteem or dignity.

5. Self-actualization needs - realizing personal potential, self-fulfillment, seeking personal growth and peak experiences. A desire “to become everything one is capable of becoming”(Maslow, 1987).

2.2.2 Expectancy Theory

The expectancy theory, as opposed to the need theory, is a process theory. It relates to the diversity existing in the workplace as regards the opinions, thoughts and

concerns of workers including their attitude and behaviors towards the job (Purvis, Zagenczyk & McCray, 2015; George & Jones, 2012). This theory specifically focuses on the personal evaluations of a workforce and their work place. It assesses the activities of workers based on their hopes and aspirations (Purvis, Zagenczyk & McCray, 2015). The theory identifies two major concerns; the first concern is that irrespective of various possible outcomes, workers are motivated to commit their efforts to an organization only if they are certain that the end result or outcome will realize a specific level of performance (George & Jones, 2012). This means that, if the members of a workforce lack faith in their ability to perform at a particular level, the inspiration to perform the job effectively will be low (George & Jones, 2012). The other concern is that workers would only be encouraged to perform at a particular level, if their performance at this level would bring about preferred outcomes (George & Jones, 2012). Schedlitzki & Edwards (2014) linked the path-goal theory to the assumptions of the expectancy theory stating that workers have a tendency to perform effectively if they believe that they have the capability of fulfilling the assignment, achieving the expected outcome and that this expected outcome is of utmost value to them. The theory implies that workers will only be willing to put their energy to work if the outcome of both concerns is positive (George & Jones, 2012). This means that the positivity of an outcome is assumed to be associated with a specific action, as such the willingness of a workforce to

perform is largely dependent on how positively inclined they view the outcome (Vroom, 1964; Lin, 2007). The theory outlines three key elements that determine a worker's level of motivation: valence, instrumentality, and expectancy (Estes & Polnick, 2012). The diagram below illustrates the theory;

Figure 2.1: Vroom's Expectancy Theory

Vroom (1964) described valence as a function of the desires, principles, goals, and sources of inspiration guiding workers. Purvis, Zagenczyk & McCray (2015) defined it as the level of individual attractions of the kind of benefits that accompany the attainment of set organizational objectives. The logic here is that valence does not imply the actual fulfillment of outcomes, but rather the estimated fulfillment of futuristic outcomes, acting as motivators towards prospective actions in expectancy theory. As such it can be positively or negatively inclined in terms of outcomes, and may possibly vary in degrees and sizes (George & Jones, 2012). The degree of valence refers to how attractive or unattractive an outcome is to a worker. In addition, the theory recommends that outcomes should be related to desired Workplace behaviors, work performance and productivity (George & Jones, 2012).

Instrumentality refers to the worker's beliefs and confidence that first level outcomes will lead to second level outcomes (Vroom, 1964). It can be defined as the perception of workers as regards the likelihood of performing effectively if they commit their energy, skills, and time creatively and innovatively in discharging their duties (Purvis, Zagenczyk & McCray, 2015). Instrumentality is also directed towards achieving higher-order outcomes, and describes the extent at which primary level outcomes precede anticipated secondary level outcomes (Parashar, 2016). This is to say that workers will place high valence on performance at higher levels when they believe that such a level of performance is instrumental in gaining other gratifying outcomes (e.g. additional pay). Likewise, they will also place a high valence if performance at higher levels is instrumental in preventing outcomes that they want to prevent (Estes & Polnick, 2012). Like valence, instrumentality may be positively or negatively inclined, and can also differ in size and magnitude (George & Jones, 2012).

Expectancy is the momentary belief regarding the possibility that a specific action will be accompanied by a specific outcome (Estes & Polnick, 2012). This belief is generally embedded in a particular worker's previous experiences, self-worth and how challenging the performance standard or objective is perceived to be. Expectancy provides an in-depth understanding of why morale can be low even when instrumentality and valence is high, hence it is the perception that actions, or

individual efforts, may lead to expected outcomes (Parashar, 2016). It claims that workers will be moved to perform at higher levels only if they believe they have the capacity to do so (George & Jones, 2012). This means that regardless of how high instrumentality and other elements may be, if workers do not have the conviction that they can perform at a particular level, they will lack the motivation to do so. This validates the claim associated with the subject of self-efficacy that workers sometimes lack the conviction that their efforts will yield the desired level of performance (George & Jones, 2012).

An Understanding of the elements in expectancy theory; valence, instrumentality, and expectancy, gives an idea of the reasons behind employee involvement in achieving preferred organizational outcomes (Purvis, Zagenczyk & McCray, 2015). Although these elements can individually affect employee motivation, they can however have a more influential effect on motivation if they are integrated (Estes and Polnick, 2012). It can also be established that these elements mentally affect the beliefs of workers, and triggers motivational forces that eventually influences employee behaviors.

George and Jones (2012) mentioned that for workers to be motivated and perform at higher levels, all conditions must be satisfied. Firstly, valence must be high; workers must crave the outcomes that the organization offers. Secondly, instrumentality must be high, which means that workers perceive that they must

perform at high levels if they are to achieve the outcome. Finally, expectancy must be high; indicating that workers must believe that working hard and committing their energy will bring about higher levels of performance (George & Jones, 2012). The theory suggested that if one amongst the three conditions is not fulfilled, there will be a lack of motivation (George & Jones, 2012). As such, workers must be convinced that performing assigned tasks at higher levels will lead to the achievement of desired outcomes, as regards the positivity of instrumentality, workers must believe that expected outcomes will be obtained, also for positive valence outcomes, workers must believe they can truly perform at a very high level if they commit their effort, leading to high expectancy (George & Jones, 2012).

This theory lays emphasis on the psychological processes concerning choice. It considers the self-interests associated with aligning rewards based on worker's needs, wants and the relationships amongst desired behaviors, rewards and organizational goals. For businesses, it aids them in relating rewards directly to performance while making sure that rewards are merited and appealing to workers. The theory assumes that behaviors result from deliberate choices amongst alternative outcomes with the objective of maximizing satisfaction and minimizing pain. Vroom recognized that a worker's performance is centered on individual elements such as nature, abilities, knowledge, experience, qualifications and skills. He stated that effort, performance and outcomes are related to employee

motivation. Several elements comprising expectancy, instrumentality and valence were utilized in supporting the theory. Remarkably, this theory is a function of perception meaning that managers may feel that they have made available all things suitable for motivation, and although this might work for most of the employees in the organization, it does not guarantee that all the workers will be motivated by it.

2.3 REVIEW OF EMPIRICAL LITERATURE

Babagana & Dungus (2015) examined the effects of staff remuneration on the performance of Ramat Polytechnic Maiduguri students from 1995-2011 in Borno state. Questionnaire was served to 45 respondents who are academic staff of the polytechnic from the five schools within the polytechnic (school of environmental studies, school of engineering and applied science, school of agricultural science and technology, school of management studies, and school of vocational and technical education). The data was analyzed using Pearson's Product Moment correlation and regression analysis using Microsoft excels. The findings showed strong positive relationship between staff remuneration (fringe benefits and staff nature of working conditions) and performance of Ramat Polytechnic Maiduguri students.

Edirisooriya (2014), Examined the impact of extrinsic rewards and intrinsic rewards on employee performance: With Special Reference to ElectriCo Sri Lanka.

Self designed questionnaire was used as the primary data collection method. The data was analyzed using descriptive statistics and inferential statistics. The representative sample of 100 employees is selected from a population of 1075 employees in the ElectriCo. The results revealed that there is a positive relationship between incentive rewards and employee performance.

Hameed, Ramzan, Zubair, Ali & Arslan.(2014), examined the impact of compensation on employee performance (empirical evidence from banking sector of Pakistan). A questionnaire was designed to solicit response from the respondents on factors related to compensation like indirect compensation, wages, salaries and employees performance. Approximately 45 banks were included to collect data. 200 Questionnaires were distributed among the full time working employees of banks and they were selected randomly. Correlation analysis and Regression analysis using SPSS 17.0 version to analyzed the collected data. The findings suggest that Compensation has positive impact on employee performance. It is proved from correlation analysis that all the independent variables have weak or moderate positive relationship to each other. Regression analysis shows that all the independent variables have insignificant and positive impact on employee performance.

Sajuyigbe, Olaoye & Adeyemi (2013) examined the impact of reward on employees' performance in selected manufacturing companies in Ibadan, Oyo

State, Nigeria. Structured questionnaire was used to collect data from one hundred (100) participants through purposive sampling method and data were analyzed by multiple regression analysis with the aid of statistical package for social science (SPSS) version 16. Result showed that reward dimensions and policies jointly predict employees' performance which accounted for 71% variance of performance.

In 2014, Quaratul-Ain Manzoor conducted a study titled „Impact of Employees motivation on organization effectiveness“ . The aim was to identify key effects of a motivated employee on the organization. He found out that there is a positive relationship between employee money motivation and organizational and employees effectiveness. However, he concluded that organizations should Endeavour to recognizes, empower and allow employees“ participation in decision making and implementation process in the organization. Similarly, Mensah, and Tawiah (2015) embarked on a study in Ghana titled „Employee motivation and work performance: A comparative study of mining company in Ghana“ . The paper empirically compared the impact a motivated employee makes in mining companies in Ghana. The study found that due to high risk associated with mining, and the huge contribution of mining to Ghanaian GDP, the management placed high premium on staff motivation both intrinsically and

extrinsically, with special interest in health and safety of the workforce.

Summary

In nutshell, it is deduced from the related literature review that, incentive refers to compensation which involves wages and salary that motivate employee to do their best. Hence incentive policy has been define by various scholars and the common term which is likely use by the various scholars is how wages and salaries motivate employee for higher productivity and also the limited impact of many incentives schemes is linked to competing disincentives leading to capacity erosion, such as sustained low wage levels, lack of transparency in recruitment or promotion based on political affiliation in Taraba State. The lack of knowledge about efficient use of non-financial incentives and human resources management tools could be a reason for failure. Therefore this gab has to be filled by showing prudence in recruitment and avoiding promotions base on political affiliation and also by using non financial incentive to motivate workers for higher productivity.

Also various theories to the fact that incentives policies has a great impact on workers, increase work motivational factor to high productivity, increase work performance thereby leading to achieving organizational objectives and goals, a manager has to assess his workers to know the kind of incentive policies which he can apply that will be beneficial to the organization, that will lead to efficient achievement of organizational goals and objectives. Also a series of empirical review has carried related to how good incentive policy can motivate worker positively for higher productivity.

CHAPTER THREE

METHODOLOGY

3.1 Research Designs

The researcher adopts a survey research design. The survey research design was considered appropriate since data will be collected from the element or subjects representing the population without imposing any condition or special treatment on them.

3.2. Areas of the Study

This research work was conducted in Takum Local Government area in Taraba State aiming to determine the impact of government incentive policy on workers' productivity in the Local Government.

Takum Local Government is in Taraba State, Nigeria. Its headquarter is in Takum. It is created out of Wukari local government area in 1975 at $7^{\circ}16'00''\text{N}$ $9^{\circ}59'00''\text{E}$. Takum borders with the republic of Cameroon in the south, Ussa local government to the west, Donga local government to the north.

3.3 Population of the Study

The total population of the study area, Takum local government area, is three thousand two hundred and ten (3,210) workers; comprising political appointee,

senior and junior staff of the establishment.

For this research purpose the researcher based his population on two (2) departments namely; Health department and finance department respectively.

Therefore Finance department is made up of two hundred and ten (210) workers while Health department is made up of ninety (90) workers making the total number of three hundred workers.

Table 1. The breakdown of the population.

S/N	Department	Senior Staff	Junior staff	Total
1	Finance Department	60	150	210
2	Department Health	20	70	90
	Total	80	220	300

Source :Takum local government area, Taraba state (2019)

3.4 Sample Size Determination and Sampling Techniques

Since the population of this study is finite one, the researcher used the Taro Yamane Statistical Formula (TYSF) to determine the sample size. Sampling

population was used in this study in order to avoid possible errors in dealing with whole population.

According to Kervin (1999), Taro Yamane statistical formula is shown as:

$$n = \frac{N}{1+N(e)^2}$$

Where: n= Sampling size

N =Total population size

1 =Constant

E =the assume error margin or tolerable error which this study

Is taken as 5% (0.05)

Substitute the above population values into the formula

$$n = \frac{300}{1+300(0.05)^2}$$

300

$$n = \frac{300}{1+300(0.0025)}$$

$$n = \frac{300}{1+0.75}$$

$$n = \frac{300}{1.75}$$

$$n = 171$$

Using the formula, the sample size obtained from the population was 171 staffs.

Sampling Techniques: The Burley`s proportional sampling Technique was adopted for this purpose study. This sample technique was considered appropriate since it gives the elements of each department equal chance of being selected. Therefore, elements were selected proportionally from each department giving a sample size of 171.

The formula for Burley`s proportional Technique is shown below:

$$N_h = \frac{n(N_h)}{N}$$

Where: n_h = Sample size per division

N = Calculated Sample size

$N_h =$ Population per division

$N =$ Total population size

Table 2. Sampling Proportion.

S/N	Names of Department	Population of Department	Number to Sample $N_h = n(n_h)/n$
1	Finance	210	$171(210)/300 = 120$
2	Health	90	$171(90)/300 = 51$
Total		300	171

3.5 Sources of Data/Data Collection Method

The study used **primary and secondary data**. Primary data are field data. All data collected for a specific purpose by the research from the field are known as field data. The most important methods of collecting primary data are questionnaires; observation and interview. Terms are carefully defined and used, so that as far as humanly possible, misunderstanding is avoided. **Secondary data** were collected in Taraba State library, Public Administration and Local Government (PALG) Department library, Taraba state local government commissions' publication and through other journals, periodicals, textbooks, article, conference papers,

newspapers, as well as published and unpublished materials.

3.6 Validity and Reliability of Instrument

To enhance the instruments validity, the content and face validity were used. An expert opinion was sought by consulting the researcher supervisor. His advice, criticisms and corrections were used as a basis of correction in the final copies of questionnaire. Therefore, the validity of the research instrument was established by the researcher supervisor.

To ensure reliability of the research instrument, the questionnaire is pre-tested on a pilot scale through selected respondent outside the study area and its reliability established.

3.7 Analytical Techniques

Data were presented in frequency tables and percentages were used to analyze the data. Formulated hypotheses on the other hand were tested using Pearson product moment correlation, aided by the statistical package for Social Science (SPSS).

The formula is stated below:

$$r = \frac{n (\sum xy) - (\sum x) (\sum y)}{\sqrt{[n \sum x^2 - (\sum X)^2] [n \sum y^2 - (\sum y)^2]}}$$

Where: N = Number of variable

X =   Independent Variable

Y =   Dependent Variable

DECISION RULE: Reject Null Hypothesis if P-Value is less than 0.05 ($P < 0.05$) and accept Null Hypothesis if P-value is greater than 0.05 ($p > 0.05$).

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

This chapter presents the analysis and tests of hypothesis, followed by the questions used to verify them. The responses were evaluated to accept or reject the hypothesis. The personal profiles of the respondents like his departments, age, educational qualification, number of years in service and salary grade level were used to kick start the analysis. This information is relevant as the perception of the work environment is always influenced by these factors.

The respondent profile is shown in the tables below

Table 3 Questionnaire distribution

Questionnaire	No of respondent	percentage
RETURNED	159	93.00
UNRETURN	12	17.00
Total	171	100.0

From the table above, one hundred and seventy (171) questionnaires were distributed to the staff of Takum LGA of Taraba state. From the above number, one hundred and fifty nine questionnaires were returned thus giving responses of

93% for the study. For the purpose of this analysis, the researcher converted the 159 questionnaires to represent 100% in all analysis.

TABLE 4: GENDER

		Frequency	Percent	Valid Percent	Cumulative
Valid	Male	110	69.2	34.0	34.0
	Female	49	30.8	66.0	100.0
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 110(69.2%) respondents are male while 49(30.8%) respondents are female respectively.

TABLE 5: AGE

		Frequency	Percent	Valid Percent	Cumulative
Valid	18-25	27	17.0	17.0	17.0
	26-35	56	35.2	35.2	52.2
	36-45	38	23.9	23.9	76.1
	46 - ABOVE	38	23.9	23.9	100
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 27(17.0%) respondents are between 18-25 years old,

56(35.2%) respondents are between 26-35 years old, 38(23.9%) respondents are between the age of 36-45 years old, 38(23.9%) are between 46 years and above. This means that 56(35.2%) respondents have the highest distribution.

TABLE 6: MARITAL STATUS

		Frequency	Percent	Valid Percent	Cumulative
Valid	SINGLE	36	22.6	22.6	22.3
	DIVORCED	51	32.1	32.1	54.7
	MARRIED	72	45.3	45.3	100
	Total	159	100.0	100.0	

Source: Field Survey 2019

In table 6 above, it is observed that, 36(22.6%) respondents are single, while 51(32.1%) respondents are divorced, leaving 72(45.3%) respondents married. This means that, 72(45.3%) respondents have the highest distribution and it shows that married people have more experience at work

TABLE 7: HIGHEST LEVEL OF EDUCATION

	Frequency	Percent	Valid Percent	Cumulative
Valid CERTIFICATE/				
DIPLOMA	35	22.0	22.0	22.0
DEGREE	86	54.1	54.1	73.0
POSTGRADUATE	38	23.9	23.9	100
TOTAL	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 35(22.0%) respondents have certificate/diploma, 86(54.1%) have degree, while 38(23.9%) respondents have postgraduate level of education. This entails, 86(54.1%) respondents have the highest distribution.

TABLE 8: NUMBER OF YEARS WORKED IN THE ORGANIZATION

	Frequency	Percent	Valid Percent	Cumulative
Valid LESS 5 YEARS	34	21.4	21.4	21.4
6 – 10 YEARS	82	51.6	51.6	73.0
11 – 20 YEARS	43	27.0	27.0	100
Total	159	100.0	100.0	

Source: Field Survey 2019

The table shows that, 34(21.4%) respondents have less than 5 years of experience in the organization, 82(51.6%) respondents have between 6 and 10 years of experience, 43(27.0%) respondents have between 11 and 15 years of experience, this means that, 82(51.6%) respondents have the highest distribution while 43(27.0%) respondents have better experience because they have spent many years in the organization.

TABLE 9: MONEY SINIFICANTLY MOTIVATES WORKERS IN TAKUM LOCAL GOVERNMENT AREA.

		Frequency	Percent	Valid Percent	Cumulative
Valid	SA	54	34.0	34.0	34.0
	A	105	66.0	66.0	100.0
	Total	159	100.0	100.0	

Source: Field Survey 2019

In table 8, it shows that 54(34.0%) respondents strongly agreed that money significantly motivates workers in Takum Local Government Area, while 105(66.0%) respondents agreed. This means, money motivates workers in an organization, it makes them feel happy and in return the workers try to put in more effort to bring out positive results in the organization.

TABLE 10: SALARIES/WAGES MOTIVATE EMPLOYEES PERFORMANCE IN TAKUM LOCAL GOVERNMENT AREA.

		Frequency	Percent	Valid Percent	Cumulative
Valid	SA	45	28.3	28.3	28.3
	A	114	71.7	71.7	100.0
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 45(28.3%) respondents strongly agreed that, salaries/ wages motivate employees' performance in Takum Local Government Area, leaving 114(71.7%) respondents which agreed that it is true. This means that, early payment of salaries and giving employees their wages gives them morale to work hard towards the achievement of the organizational goals.

TABLE 11: SALARY ALLOWANCE AND OTHER FRINGE BENEFIT MOTIVATE WORKER IN TARABA STATE.

		Frequency	Percent	Valid Percent	Cumulative
Valid	SA	74	46.5	46.5	46.5
	A	68	42.8	42.8	89.3
	D	17	10.7	10.7	100.0
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 74(46.5%) respondents strongly agreed that, salary allowance and other fringe benefit motivate workers in Taraba State, while 68(42.8%) respondents agreed, leaving 17(10.7%) respondents who disagreed. This means that, 74(46.5%) have the highest distribution.

TABLE 12: MONEY INDUCES WORKERS TO WORK MORE.

		Frequency	Percent	Valid Percent	Cumulative
Valid	SA	74	46.5	46.5	46.5
	A	68	42.8	42.8	89.3
	D	17	10.7	10.7	100.0
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 69(43.4%) respondents strongly agreed that, money induces workers to work more, while 75(47.2%) respondents agreed, 15(9.4%) respondents disagreed. This means that money truly induce workers to work more in the organization.

TABLE 13: NON-FINANCIAL PACKAGE SIGNIFICANTLY CHANGE WORKERS ATTITUDE TO WORK.

		Frequency	Percent	Valid Percent	Cumulative
Valid	SA	52	32.7	32.7	32.7
	A	55	34.6	34.6	67.3
	SD	28	17.6	17.6	84.9
	D	18	11.3	11.3	96.2
	U	6	3.8	3.8	100
	Total	159	100.0	100.0	

Source: Field Survey 2019

In table 13 above, it is observed that, 52(32.7%) respondents strongly agreed that non- financial package significantly change workers attitude to work, 55(34.6%) respondents agreed, 28(17.6%) respondents strongly disagreed, 18(11.3%) respondents disagreed, 6(3.8%) respondents were undecided respectively.

TABLE 14: NON-FINANCIAL REWARD REDUCES WORKER PERFORMANCE.

		Frequency	Percent	Valid Percent	Cumulative
Valid	SA	35	22.0	22.0	22.0
	A	67	42.1	42.1	64.2
	D	51	32.1	32.1	96.2
	U	6	3.8	3.8	100
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 35(22.0%) respondents agreed that, non- financial reward reduces worker performance, 67(41.1%) respondents strongly disagreed, 51(32.1%) respondents disagreed, and 6 (3.8%) respondents were undecided.

TABLE 15: FINANCIAL INCENTIVES MOTIVATE WORKERS MORE THAN NON-FINANCIAL INCENTIVE.

		Frequency	Percent	Valid Percent	Cumulative
Valid	SA	52	32.7	32.7	32.7
	A	44	27.7	27.7	60.4
	SD	34	21.4	21.4	81.8
	D	19	11.9	11.9	93.7
	U	10	6.3	6.3	100.0
Total		159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 52(32.7%) respondents strongly agreed that, financial incentives motivate workers more than non-financial incentive, 44(27.7%) respondents agreed, 34(21.4%) respondents strongly disagree, while 19(11.9%) respondents disagree, leaving 10(6.3%) respondents undecided.

TABLE 16: NON-FINANCIAL INCENTIVE MOTIVATES WORKERS THAN FINANCIAL INCENTIVE.

		Frequency	Percent	Valid Percent	Cumulative
Valid	SA	59	37.1	37.1	37.1
	A	56	35.2	35.2	72.3
	SD	21	13.2	13.5	85.5
	D	16	10.1	10.1	95.6
	U	7	4.4	4.4	100.0
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 59(37.1%) respondents strongly agreed that, non-financial incentive motivates workers than financial incentive, 56(35.2%) respondents agreed, 21(13.2%) respondents strongly disagree, 16(10.1%) respondents disagree, leaving 7(4.4%) respondents undecided.

TABLE 17: GOVERNMENT INCENTIVE POLICIES HAVE MADE YOU TO PUT MORE EFFORTS ON YOUR DUTIES

		Frequency	Percent	Valid Percent	Cumulative percentage
Valid	SA	35	22.0	22.0	22.0
	A	50	31.4	31.4	53.5
	SD	49	30.8	30.8	84.3
	D	18	11.3	11.3	95.6
	U	7	4.4	4.4	100.0
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 35(22.0%) respondents strongly agreed that, government incentive policies have made them to put more effort on their duties, 50(31.4%) respondents agreed, 49(30.8%) respondents strongly disagreed, 18(11.3%) respondents disagreed, 7(4.4%) respondents were left undecided.

TABLE 18: PROMOTION SIGNIFICANTLY INCREASES YOUR JOB PERFORMANCE

		Frequency	Percent	Valid Percent	Cumulative percentage
Valid	SA	53	33.3	33.3	33.3
	A	48	30.2	30.2	63.5
	SD	28	17.6	17.6	81.1
	D	21	13.2	13.2	94.3
	U	9	5.7	5.7	100.0
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 53(33.3%) respondents strongly agreed that, promotion significantly increases their job performance, while 48(30.2%) respondents agreed, 28(17.6%) respondents strongly disagreed, 21(13.2%) respondents disagreed, leaving 9(5.7%) respondents undecided.

TABLE 19: GRANTING ADDITIONAL FRINGE BENEFITS TO WORK WILL BOOST THEIR MORALE AND LEAD TO IMPROVED PRODUCTIVITY.

		Frequency	Percent	Valid Percent	Cumulative percentage
Valid	SA	39	24.5	24.5	24.5
	A	46	28.9	28.9	53.5
	SD	24	15.1	15.1	68.6
	D	29	18.2	18.2	86.8
	U	21	13.2	13.2	100.0
	Total	159	100.0	100.0	

Source: Field Survey 2019

The table above shows that, 39(24.5%) respondents strongly agrees that, granting additional fringe benefits to work will boost their morale and lead to improved productivity, 46(28.9%) respondents agreed, 24(15.1%) respondents strongly disagreed, 29(18.2%) respondents disagreed, leaving 21(13.2%) respondents undecided.

**TABLE 20: LACK OF GOVERNMENT INCENTIVES POLICIES
MOTIVATES WORKERS FOR HIGHER PRODUCTIVITY**

		Frequency	Percent	Valid Percent	Cumulative percentage
Valid	SA	47	29.6	29.6	29.6
	A	45	28.3	28.3	57.9
	SD	21	13.2	13.2	71.1
	D	24	15.1	15.1	86.2
	U	22	13.8	13.8	100.0
Total		159	100.0	100.0	

Source: Field Survey 2019

In the table 20 above it is observed that, 47(29.6%) respondents strongly agreed that, lack of government incentives policies motivates workers for higher productivity, while 45(28.3%) respondents agreed, 21(13.2%) respondents strongly disagreed, 24(15.1%) respondents disagreed, and leaving 22 (13.8%) respondents were left undecided.

4.3 TEST OF HYPOTHESIS

Test of Hypothesis 1: Financial rewards do not significantly motivate workers in Takum Local Government Area.

To test this hypothesis we use Table 10 and Table 11 as shown below

Response	Table 10	Table 11
SA	54	45
A	105	114
Total	159	159

Source: Field survey (2019)

Correlations^b

		Table 10	Table11
Table 10	Pearson correlation	1	.729**
	Sig. (2-tailed)		.000
Table 11	Pearson correlation	.729**	1
	Sig. (2-tailed)	.000	

**. Correlation is significant at the 0.01 level (2-tailed).

b. Listwise N=159

From the above SPSS computation, the Pearson correlation value of 0.729 is positive; this implies that a positive relationship exists between table 6 and table 7. From the p-value of 0.000 it can be drawn that this result fails to support the acceptance of the null hypothesis since the p-value is less than 0.05 ($p=0.000<0.05$). This rejection is supported with the positively high correlation is positively high at 73%. Therefore, we reject the null hypothesis that money does not significantly motivate workers in Takum LGA and accept the alternative that money motivates workers in Takum LGA.

Test of Hypothesis 2: workers do not respond to different incentives in Takum LGA.

To test this hypothesis we use Table 16 and Table 17 as shown below

Responses	Table 16	Table 17
SA	52	59
A	44	56
SD	34	21
D	19	16
U	10	7
Total	159	159

Source: Field survey (2019)

Correlations^b

		Table 16	Table17
Table 16	Pearson correlation	1	.360**
	Sig. (2-tailed)		.000
Table 17	Pearson correlation	.360**	1
	Sig. (2-tailed)	.000	

**. Correlation is significant at the 0.01 level (2-tailed).

b. Listwise N=159

From the above SPSS computation, the Pearson correlation value of 0.360 is positive; this implies that a positive relationship exists between table 12 and table 13. From the p-value of 0.000 it can be drawn that this result fails to support the acceptance of the null hypothesis since the p-value is less than 0.05 ($p=0.000<0.05$). This rejection is supported with the positively weak correlation is positively high at 36%. Therefore, we reject the null hypothesis that workers don't respond significantly to different incentives in Takum LGA and accept the alternative that Workers respond to different incentives in Takum LGA.

Test of Hypothesis 3: Government incentive policies do not have significant impact on workers productivity in Takum LGA.

To test this hypothesis, table 18 and table 19 was used.

Responses	Table 18	Table 19
SA	35	47
A	50	45
SD	49	21
D	18	24
U	7	22
Total	159	159

Source: Field survey (2019)

Correlations^b

		Table 18	Table19
Table 16	Pearson correlation	1	.320**
	Sig. (2-tailed)		.004
Table 17	Pearson correlation	.320**	1
	Sig. (2-tailed)	.004	

**. Correlation is significant at the 0.01 level (2-tailed).

b. Listwise N=159

From the above SPSS computation, the Pearson correlation value of 0.23 is positive; this implies that a positive relationship exists between table 14 and table 17. From the p-value of 0.004 it can be drawn that this result fails to support the

acceptance of the null hypothesis since the p-value is less than 0.05 ($p=0.004<0.05$). This rejection is supported with the positively weak correlation is positively high at 23%. Therefore, we reject the null hypothesis that government incentive policies do not have significant impact on workers' productivity in Takum LGA and accept the alternative that government incentive policies have a significant impact on workers' productivity in Takum LGA.

4.4 DISCUSSION OF FINDINGS

This study is designed to examine the impact of government incentive policies on worker's productivity in Taraba state, with specific attention on Takum LGA. The study proposed that government incentive policies does not affect workers' productivity thereby, seeks empirical verification.

Using Pearson Product Moment Correlation with the aid of SPSS to test the formulated null hypothesis, the following were revealed.

The researcher found on the first hypothesis that money significantly motivates workers in Takum LGA. The extent of the relationship between the independent and the dependent variable has been found to be positive at 93% and a sig. p-value of 0.000 which connote that the more workers are motivated with money the more their productivity. This findings aligns with the study of Quaratul-Ain Manzor (2014) which found a positive correlation between employees money motivation and organizational/ employees effectiveness.

For hypothesis two, the researcher still used the SPSS to analyze the study and discovered a positively weak correlation although it was discovered that workers respond significantly to non-financial incentives in Takum LGA. This findings support the view of Edirisooriya (2014) who opined that there is a positive relationship between incentive rewards and employee performance this signifies that incentives such as permission, praise for achievement, recognition etc induces workers to a greater performance.

For hypothesis three, the researcher found that government incentive policies do have a significant impact on workers' productivity in Takum LGA. The extent to the relationship between the two results was found to be 23%. This finding is in confirmation to the study of Sajuyigbe, Olaoye and Adeyemi(2013) which found that reward dimensions and policies jointly predicts employees' performance. This shows that government provision of incentives to policies to their workers and would motivate them, thereby enhancing their productivity.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

This research study sought to determine “the impact of government incentive policy on employee’s productivity with specific regards to Takum LGA as a study population. In line with the above, three research questions were asked. The questions are:

- I. To what extent does financial reward motivate workers' in Takum LGA?
- II. How do workers' respond to non-financial incentive in Takum LGA?
- III. How do Government incentive policy impact workers' productivity in Takum LGA?

In the search of answers to the above questions, three hypotheses were formulated in a null form in line with the questions.

The findings were made after the data collected from the survey was presented and analyzed.

The first finding proposed that money does not affect workers productivity thereby, seeks empirical verification.

Using Pearson Product Moment Correlation with the aid of SPSS to test the formulated null hypothesis.

And it was reveal that money significantly motivates workers in Takum L.G.A. therefore the government of Takum L.G.A should device a means for constant payment of wages and salaries in order to increase productivity in the commission.

For hypothesis two, the researcher still used correlation with the aid of SPSS to analyzed and the study discovered that workers do respond significantly to different incentive in Takum L.G.A.

Therefore the management of Takum local government area should identify which incentive package or scheme is suitable for his employee, and work trickily on the incentive in order to avoid wastage of resources hence almost all the employee response significantly to non-financial incentive package.

For the hypothesis three, the study found that government incentive policies do not have significant impact on workers' productivity in Takum L.G.A. this finding reveal that more of government incentive policies will result to higher workers productivity.

The study also reviewed an extensive related literature to give the researcher a conceptual and theoretical foundation about the study topic. A review of empirical

literature was also done to enable the researcher have an insight of what previous studies or researchers has said about the study topic.

The survey design was employed for the study. The population of the study comprised of 300 employees of Taking LGA, Taraba State. Using Taro Yamane statistical formula, a sample size of 171 respondents was drawn. A five-point likert-scale questionnaire was the instrument used for primary data collection while, data presentation and interpretation was done using frequency tables, percentage and simple statements. Pearson Product Moment Correlation Coefficient was the statistical tool used for testing of formulated null hypotheses aided by Statistical Package for Social Sciences (SPSS), version 23.0.

To the end of the study, summary, conclusion and the recommendations arising from the study were made available accordingly.

5.2 Conclusion

Based on the research conducted and findings of this study, its was concluded:

That financial reward to an extent motivate worker to work.

That worker does respond significantly to non-financial incentives.

That government incentive policy significantly impact workers productivity.

5.3 Recommendations

Based on the findings earlier stated the following recommendations are therefore made:

1. The study recommends that, wages and salaries should be constantly paid to workers as agreed by the management and the workers with the aim of motivating workers which could result in high productivity.
2. It is also recommended that the management should identify a specific non-financial incentive scheme; such as recognition, promotion, praise for achievement, awards e.t.c which will significantly motivate workers to perform more in their duties hence they respond significantly to non-financial incentive package in order to avoid wastage of resources.
3. From the research findings, it was also recommended that, the management of Takum Local Government Area should constantly review and introduce new incentive policy that will help to motivate employee for higher productivity.
4. Student and any other body carrying out Research on this Topic "Government incentive policy and worker's productivity" should endeavour to cover a broader scope as for the scope/findings of this research work was limited to Takum Local Government Area, Taraba State for generalization due to limited time frame given and limited resources as well.

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APPENDIXES

APPENIX I

Department of Business Administration,
Faculty of Humanities Management and Social Sciences,
Federal University Wukari ,
Taraba State.
8 April 2019.

Dear Sir/Madam

I am a student of Business Administration of the above mentioned university. I am carrying out a research on the: **impact of government incentive policies on workers' productivity in Taraba State: A study of Takum Local Government Area.**

May I solicit for your help in answering the question below and would like to assure you that, every information you give will be treated in strictest confidence and will be used solely for academic purpose.

Thanks

Yours Sincerely,

SUNDAY SIMAN

SECTION A: DEMOGRAPHIC INFORMATION

You are requested to fill out your personal information in the spaces below. Please tick only one response.

1. Gender: Male: ☐   Female: ☐
2. Age Grade: 18-25 ☐   26-35 ☐ 36-45 ☐   46 and above ☐

3. Marital Status: Single [   ]   Married [   ]   Divorced [   ]
4. Highest Level of Education: Certificate/Diploma [ ] Degree [ ] Postgraduate [ ]
5. Number of years worked in the Organization: Less than 5 years [   ] between 6 and 10 years [   ] between 11 and 15 years [   ] between 16 and 20 years [   ] 21 years and above [   ]

SECTION B:

Tick the option that best express your view most

SA: Strongly agreed.   A: Agreed   DA: Disagreed   SDA: Strongly Disagreed

U: Undecided

S/N	Questions	SA	A	SD	D	U
	Respondent perception whether financial reward motivate Workers in Takum L.G.A H0₁					
1	Money significantly motivates workers in Takum Local Government area					
2	Salaries/wages motivate employee performance in Takum local government area					
3	Salary allowance and other fringe benefit motivate worker in Taraba State.					
4	Money induces workers to work more.					
	Respondent perception whether workers response significantly to non-financial in Takum L.G.A H0₂					
5	Non-financial package significantly change workers attitude to work.					
6	Non-financial reward reduces worker performance.					
7	Financial incentives motivate workers more than non-financial incentive.					
8	Non-financial incentive motivates workers than financial incentive.					
	Respondent perception whether government incentive policies have significant impact on workers' productivity in Takum L.G.A H0₃					
9	Government incentive policies have made you to put more efforts on your duties.					
10	Promotion significantly increases your job performance.					

11	Granting additional fringe benefits to workers will boost their morale and lead to improved productivity.					
12	Lack of government incentive policies motivates workers for higher productivity.					

DESCRIPTIVE STATISTICS

	N	Minimum	Maximum	Mean	Std. Deviation
GENDER	159	1.00	2.00	1.3082	.46320
AGE	159	1.00	4.00	2.5472	1.03544
MARITAL STATUS	159	1.00	3.00	2.2264	.79496
HIGHEST LEVEL OF EDUCATION	159	1.00	3.00	2.0189	.67946
NUMBER OF YEARS WORKED IN THE ORGANIZATION	159	1.00	3.00	2.0566	.69579
Q1	159	1.00	2.00	1.6604	.47508
Q2	159	1.00	2.00	1.7170	.45189
Q3	159	1.00	4.00	1.7484	.91381
Q4	159	1.00	4.00	1.7547	.86943
Q5	159	1.00	5.00	2.1887	1.12604
Q6	159	2.00	5.00	3.1761	.81547
Q7	159	1.00	5.00	2.3145	1.22287
Q8	159	1.00	5.00	2.0943	1.14069
Q9	159	1.00	5.00	2.4465	1.08877
Q10	159	1.00	5.00	2.2767	1.21651
Q11	159	1.00	5.00	2.6667	1.37181
Q12.	159	1.00	5.00	2.5535	1.40815
Valid N (list wise)	159				

APPENDIX II: DEMOGRAPHIC INFORMATION

GENDER

	Frequency	Percent	Valid Percent	Cumulative Percent

Valid	Male	110	69.2	69.2	69.2
	Female	49	30.8	30.8	100.0
	Total	159	100.0	100.0	

AGE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-25	27	17.0	17.0	17.0
	26-35	56	35.2	35.2	52.2
	36-45	38	23.9	23.9	76.1
	46- ABOVE	38	23.9	23.9	100.0
	Total	159	100.0	100.0	

MARITAL STATUS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SINGLE	36	22.6	22.6	22.6
	DIVORCED	51	32.1	32.1	54.7
	MARRIED	72	45.3	45.3	100.0
	Total	159	100.0	100.0	

HIGHEST LEVEL OF EDUCATION

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	CERTIFICATE/DIPLOMA	35	22.0	22.0	22.0
	DEGREE	86	54.1	54.1	76.1
	POSTGRADUATE	38	23.9	23.9	100.0
	Total	159	100.0	100.0	

NUMBER OF YEARS WORKED IN THE ORGANIZATION

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	LESS THAN 5 YEARS	34	21.4	21.4	21.4
	BETWEEN 6 AND 10 YEARS	82	51.6	51.6	73.0
	BETWEEN 11 AND 15 YEARS	43	27.0	27.0	100.0
	Total	159	100.0	100.0	

Q1 MONEY SINIFICANTLY MOTIVATES WORKERS IN TAKUM LOCAL GOVERNMENT AREA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	54	34.0	34.0	34.0
	A	105	66.0	66.0	100.0
	Total	159	100.0	100.0	

Q2 SALARIES/ WAGES MOTIVATE EMPLOYE PERFORMANCE IN TAKUM LOCAL GOVERNMENT AREA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	45	28.3	28.3	28.3
	A	114	71.7	71.7	100.0
	Total	159	100.0	100.0	

Q3 SALARY ALLOWANCE AND OTHER FRINDE BENEFIT MOTIVATE WORKER IN TARABA STATE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	74	46.5	46.5	46.5
	A	68	42.8	42.8	89.3
	D	17	10.7	10.7	100.0
	Total	159	100.0	100.0	

Q4 MONEY INDUCES WORKERS TO WORK MORE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	69	43.4	43.4	43.4
	A	75	47.2	47.2	90.6
	D	15	9.4	9.4	100.0
	Total	159	100.0	100.0	

Q5 NON-FINANCIAL PACKAGE SINIFICANTLY CHANGE WORKERS

ATTITUDE TO WORK

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	52	32.7	32.7	32.7
	A	55	34.6	34.6	67.3
	SD	28	17.6	17.6	84.9
	D	18	11.3	11.3	96.2
	U	6	3.8	3.8	100.0
	Total	159	100.0	100.0	

Q6 NON-FINANCIAL REWARD REDUCES WORKER PERFORMANCE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	A	35	22.0	22.0	22.0
	SD	67	42.1	42.1	64.2
	D	51	32.1	32.1	96.2
	U	6	3.8	3.8	100.0
	Total	159	100.0	100.0	

**Q7 FINANCIAL INCENTIVES MOTIVATE WORKERS MORE THAN
NON-FINANCIAL INCENTIVE**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	52	32.7	32.7	32.7
	A	44	27.7	27.7	60.4
	SD	34	21.4	21.4	81.8
	D	19	11.9	11.9	93.7
	U	10	6.3	6.3	100.0
	Total	159	100.0	100.0	

**Q8 NON-FINANCIAL INCENTIVE MOTIVATES WORKERS THAN
FINANCIAL INCENTIVE**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	59	37.1	37.1	37.1

A	56	35.2	35.2	72.3
SD	21	13.2	13.2	85.5
D	16	10.1	10.1	95.6
U	7	4.4	4.4	100.0
Total	159	100.0	100.0	

**Q9 GOVERNMENT INCENTIVE POLICIES HAVE MADE YOU TO PUT
MORE EFFORTS ON YOUR DUTIES**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	35	22.0	22.0	22.0
	A	50	31.4	31.4	53.5
	SD	49	30.8	30.8	84.3
	D	18	11.3	11.3	95.6
	U	7	4.4	4.4	100.0
	Total	159	100.0	100.0	

**Q10 PROMOTION SIGNIFICANTLY INCREASES YOUR JOB
PERFORMANCE**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	53	33.3	33.3	33.3
	A	48	30.2	30.2	63.5
	SD	28	17.6	17.6	81.1
	D	21	13.2	13.2	94.3
	U	9	5.7	5.7	100.0
	Total	159	100.0	100.0	

**Q11 GRANTING ADDITIONAL FRINGE BENEFITS TO WORK WILL
BOOST THEIR MORALE AND LEAD TO IMPROVED PRODUCTIVITY**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	39	24.5	24.5	24.5

A	46	28.9	28.9	53.5
SD	24	15.1	15.1	68.6
D	29	18.2	18.2	86.8
U	21	13.2	13.2	100.0
Total	159	100.0	100.0	

**Q12 LACK OF GOVERNMENT INCENTIVES POLICIES MOTIVATES
WORKERS FOR HIGHER PRODUCTIVITY.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SA	47	29.6	29.6	29.6
	A	45	28.3	28.3	57.9
	SD	21	13.2	13.2	71.1
	D	24	15.1	15.1	86.2
	U	22	13.8	13.8	100.0
	Total	159	100.0	100.0	

APPENDIX III

Correlations^b

		Table 6	Table 7
Table 6	Pearson Correlation	1	.729**
	Sig. (2-tailed)		.000
Table 7	Pearson Correlation	.729**	1
	Sig. (2-tailed)	.000	

** . Correlation is significant at the 0.01 level (2-tailed).

b. Listwise N=159

Correlations^b

		Table 12	Table 13
Table 12	Pearson Correlation	1	.360**
	Sig. (2-tailed)		.000
Table 13	Pearson Correlation	.360**	1
	Sig. (2-tailed)	.000	

** . Correlation is significant at the 0.01 level (2-tailed).

b. Listwise N=159

Correlations^b

		Table 14	Table 17
Table 14	Pearson Correlation	1	.230**
	Sig. (2-tailed)		.004
Table 17	Pearson Correlation	.230**	1
	Sig. (2-tailed)	.004	

** . Correlation is significant at the 0.01 level (2-tailed).

b. Listwise N=159