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Welfare incentives and organizational performance in Nigerian Customs Service 2015 – 2019

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Abstract

The study is to examine the welfare incentives and organizational performance in Nigerian Customs Service (2015 – 2019). A descriptive research method was adopted for this study using Three Hundred and Ninety Eight valid questionnaires which were completed by the staff Nigerian Customs Service in Abuja with the aid of simple sampling technique. The data collected were carefully analyzed using multiple Regression analysis. The theoretical foundation of the study is based on equity theory by John Stacey Adams in 1963 which form bases for appropriate motivation. Finding from the study revealed that welfare incentive such as staff educational support programmes that supported staff for long and medium term educational programme, better housing accommodations for Staff; bonus incentive such as Medical allowance, settlement allowance for staff on transfer, overtime, transport fees for an official assessment and capacity building for staff have significant impact on organizational Performance in Nigeria Customs Service. The study conclude that, staff educational support programmes, bonus incentive and capacity building for staff have significant impact on organizational Performance while better housing accommodations for Staff did not have any impact on organizational Performance in Nigeria Customs Service. The study recommends that, Management of Nigeria Customs Service should ensure staff educational support programmes are extended to other staff that are yet to benefits from it. This will further improve performance in the Service. Furthermore, the Management of Nigeria Customs Service should ensure that, the mass housing scheme designed by Management of Nigeria Customs Service are implemented without further delay.

Keywords: Welfare incentives, organizational performance, custom Service

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Introduction

Human resources are the most important asset of every organization. With the help of training as well as welfare provided to staff we can increase the value of human assets. Value of human always appreciates with passing year where as other assets will be depreciated with passing years. Value of human can be depreciated by aging process which includes unhealthiness, hastened up by stress etc. Good welfare will always help to give proper and fruitful outcomes, motivate staffs and increase in productivity. Whenever we provide good welfare, it is always costly decision, but while thinking about future it is long term benefits for the company[1]. It is the process of complying with the law, thus ensure that an employer avoids legal issues. The labor welfare schemes can be highlighted as a wise investment which will always bring a better outcome with the greater efficiency. Providing welfare scheme to the staff always helps to create healthy, efficient, loyal and satisfied staff force for every organization[2]. In order to improve performance and to achieve a maximum output or productivity, employers in Nigerian Customs Service design a welfare policy to motivate its staff. Motivation of staff is a highly relative matter since it varies in degrees, dimensions and places of employment. Thus, the policies formulated in any organization cannot be enthusiastically and successfully implemented when the employees are very apathetic with the conditions prevailing in their workplace. For achieving prosperity, organization usually designs different strategies to compete with their rivals and for increasing the performance of the organizations. The condition of employment in Nigerian Customs Service is fundamentally different from other Federal Government agencies in the country. Organizational performance has become important in almost all public organization due to increase concern of human resources and personnel experts about the level of output obtained from the workers. To this effect, this study attempts to analyze what welfare incentives have effect on organizational performance in Nigerian Customs Service.

Introduction

Between 2014 to 2015, there has been low level of performance in Nigerian Customs Service due to poor implementation welfare scheme. Thishas led to lukewarm attitude to work. There has been an expression of job dissatisfaction and frustration in the workplace which has given rise to lateness and poor commitment to the objective of the service. Workers have complained severally about poor motivating schemes.

The staff of the Nigeria Customs Service is face poor working facilities, poor housing accommodations, lack of bonus on extra jobs, poor educational support

[1]Hoynes, H. W., & Patel, A. J. Effective Policy for Reducing Poverty and Inequality? The Earned Income Tax Credit and the Distribution of Income. NBER Working Paper No. 21340. (2015).
[2] Ibid, 29

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and lack of capacity building for staff. From 2015 to date, there is improvement in the implementation of welfare scheme in Nigeria Customs Service. This study therefore seeks to examine the extent to which these welfare incentives have significant impact on organizational performance in Nigerian Customs Service within the period under review.

The study seeks to answer the following research questions;

i. To what extent has staff educational support programme impacted on organizational performance in Nigeria Customs Service?
ii. To what extent has better housing accommodations improved organizational performance in Nigeria Customs Service?
iii. Of what significant is bonus incentive to employee's performance in Nigeria Customs Service?
iv. To what extent has capacity building for staff impacted on organizational performance in Nigeria Customs Service?
v. To what extent has capacity building for staff impacted on organizational performance in Nigeria Customs Service?

The study is aimed at achieving the following objectives:

i. To examine the impact of staff educational support programme on organizational performance in Nigeria Customs Service. ii. To ascertain the impact of better housing accommodations on organizational performance in Nigeria Customs Service.
iii. To determine the effect of bonus incentive on employees performance in Nigeria Customs Service.
iv. To ascertain the impact of capacity building for staff on organizational performance in Nigeria Customs Service.

The following research hypotheses were drafted to guide the study;

i. There is no significant relationship between staff educational support programmes and organizational performance in Nigeria Customs Service.
ii. There is no significant relationship between better housing accommodations and organizational performance in Nigeria Customs Service.
iii. There is no significant relationship between bonus incentive and employees performance in Nigeria Customs Service.
iv. There is no significant relationship between capacity building for staff and organizational performance in Nigeria Customs Service.

Concept of Welfare Incentive

Vinokur, Jayarantne, and Chess[3] examine agency-influenced work and employment conditions, and assess their impact on social workers' job satisfaction. Some motivational issues were salary, fringe benefits, job security, physical surroundings, and safety. Certain environmental and motivational factors are predictors of job satisfaction. While Colvin[4] shows that financial incentives will get people to do more of what they are doing; Among financial, economic and human resources, the latest are more essential and have the capability to endow a company with competitive edge as compared to others[5]. Employee Performance fundamentally depend on many factors like performance appraisals, employee motivation, Employee satisfaction, compensation, Training and development, job security, Organizational structure and other, but the area of study is focused only on employee motivation as this factor highly influence the performance of employees. Employee motivation is one of the policies of managers to increase effectual job management amongst employees in organizations[6]. A motivated employee is responsive of the definite goals and objectives he/she must achieve, therefore he/she directs its efforts in that direction. Rutherford[7] reported that motivation formulates an organization more successful because provoked employees are constantly looking for improved practices to do a work, so it is essential for organizations to persuade motivation of their employees[8]. Getting employees to do their best work even in strenuous circumstances, is one of the employees most stable and greasy challenges and this can be made possible through motivating them.

Armstrong[9] states that employee welfare programs rest mainly on the abstract ground of social responsibility on organizations for those who work for them. Organizations need highly performing employees in order to meet their goals to deliver the products and services they specialize in and hence achieve

[3]Vinokur-Kaplan, Diane, SrinikaJayaratne, and Wayne A. Chess. "Job satisfaction and retention of social workers in public agencies, non-profit agencies, and private practice: The impact of workplace conditions and motivators." *Administration in Social Work* 18, no. 3 (1994): 93-121.
[4] Colvin, G. What money makes you do.Fortune 138 (4). (1998). 213-214.
[5]Rizwan, S. M., VipinKhurana, and GulshanTaneja."Reliability analysis of a hot standby industrial system." *International Journal of Modelling and Simulation* 30, no. 3 (2010): 315-322.
[6]Hammed, T., and O. Shadare. "Influence of work motivation, leadership effectiveness and time management on employees' performance in some." *European Journal of Economics, Finance and Administrative Sciences* 16 (2009): 7-17.
[7]Rutherford, Jonathan. *Identity: community, culture, difference*. Lawrence &Wishart, 1990.
[8]Kamalian, A. R., Yaghoubi, N. M., &Moloudi, J., (2010).Survey of Relationship between Organizational Justice and Empowerment (A Case Study). European Journal of Economics, Finance and Administrative Sciences, 24, 165-171.
[9]Armstrong-Stassen, M. (2004). Managers' perceptions of their work group and their own performance and well-being following a job transfer. *Public Personnel Management*, *33*(1), 47-60.

competitive advantage. According to Gayle and Brock[10] organizations provide welfare facilities to their employees to keep their motivation levels high. The employee welfare programs can be classified into two categories viz. statutory and non-statutory welfare schemes[11]The statutory schemes are those schemes that are compulsory to provide by an organization as compliance to the laws governing employee health and safety. These include provisions on safety, health and welfare. The non-statutory schemes differ from organization to organization and from industry to industry. The very logic behind providing welfare schemes is to increase a healthy loyal and the productivity of organization, create efficient, satisfied labour force for the organization promote healthy organizational relations thereby maintaining industrial peace[12]

Concept of organizational performance

According to Richard[13] Organizational performance involves the recurring activities to establish organizational goals, monitor progress toward the goals, and make adjustments to achieve those goals more effectively and efficiently.
Specialists in many fields are concerned with organizational performance including strategic planners, operations, finance, legal, and organizational development. Organizational Performance has been defined as the ability of an organization to fulfill its mission through sound management, strong governance and a persistent rededication to achieving results. Effective nonprofits are mission-driven, adaptable, customer-focused, entrepreneurial, outcomes oriented and sustainable.[14] Organizational performance comprises the actual output or results of anorganizationas measured against its intended outputs (orgoalsand objectives).

According to Richard[15] on economic point of view, organizational performance encompasses three specific areas of organizational outcomes: (a) financial performance (profits, return on assets, return on investment, etc.); (b) product market performance (sales, market share, etc.); and (c) shareholder return (total shareholder return, economic value added, etc.). In recent years, many organizations have attempted to manage organizational performance using the balanced scorecard methodology where performance is tracked and measured

[10]Brock, Thomas, and Lashawn Richburg-Hayes."Paying for Persistence. Early Results of a Louisiana Scholarship Program for Low-Income Parents Attending Community College." *MDRC* (2006).
[11]Cole, David. "Enemy aliens." *Immigr .& Nat'lity L. Rev.* 23 (2002): 251.
[12] Ibid, 382
[13]Richard, P. J., Devinney, T. M., Yip, G. S., & Johnson, G. (2009). Measuring organizational performance: Towards methodological best practice. *Journal of management*, *35*(3), 718-804.
[14]Mahapatro, Anil, T. D. Matos Negron, and A. S. Gomes. "Nanostructured self assembled monolayers on magnesium for improved biological performance." *Materials Technology* 31, no. 13 (2016): 818-827.
[15] Richard et al. 275

in multiple dimensions such as: financial performance (e.g. shareholder return), customer service, social responsibility (e.g. corporate citizenship, community outreach) and employee stewardship.

Kearney and Berman[16] explained, performance is similar to productivity as the effective and efficient use of resources to achieve outcomes, performance in the public sector has broader meaning than productivity, and it is guided and assessed by multiple, equally important standards of effectiveness, efficiency and equity.

Workers Morale, Attitude and Job Satisfaction in relation to Motivation

What do we mean by workers morale? Among other things, morale is the amount of confidence, enthusiasm, and determination etc a person or groups have at a particular time. Oxford Advance learners Dictionary[17].While, motivation has be described as the direction and persistence of action. It is concerned with why people choose a particular course of action in preference to others, and why they continue with a chosen action, often over a long period, and in the face of difficulties and problems. The relationship between the workers morale, attitude and motivation is governed by what motivates individual to work and the fulfillments they derive from it which in effect lead to high productivity. The organization should redouble her efforts to provide an enabling environment for the workers to improve their productivity and attitude to their job.

Clearly, Nigeria is still living in pre-computer age. Now virtually everything is networked in most countries. With this, organizational activities are more visible, constantly processing and giving out needed information. A system where the organization is invisible and unapproachable is no longer acceptable. For this, organization should stroll out of their offices often, communicate with and gather information from their subordinates, and solve problems as they arise. In other words, they should crawl out of their cocoon, stop playing gods, and become more sensitive to the needs of their subordinates. This can boost the workers morale, attitude to work, motivation, productivity and good moral conduct.

Furthermore 'morale' is not found frequently in literature but the term is a widely applied concept. More often what is found in the literature is a description of the state of attitudes rather than the word. The term has however been used in different ways in various studies. In some cases it has been used to mean employee's attitude toward the organization as a whole and in others it is use to simply refer to an individual feeling in the organization.

[16]Kearney, Richard C., and Evan M. Berman. "Public Sector Performance: Management." *Motivation and Measurement,(Washington: Westview)* (1999).
[17] Oxford Advance learners Dictionary (Special price edition, 1998:755)

Its general use implies satisfaction. I wish to define morale as an affective feeling state which people experience in the course of their work and by morale I will mean satisfaction. Such feeling as happiness, self-elation, commitment and contentment or Self-fulfillment would all add to the broad definition of adequate motivation or morale. Morale then is an attitude.

An attitude is defined by Porter and Steers[18]as "a predisposition to respond in a favourable or unfavourable at to persons or objects in one's environment". To say we 'like' or 'dislike' something for example is to express our attitude towards the person or object. Thus, when we examine the specific attitude of adequate motivation on worker in one hand and on the other hand job satisfaction. The consequences of attitude can be observed in terms of behaviour but the attitude itself cannot be deserved.

Attitudes are therefore inferred from behaviours and statements. Attitudes range from one extreme to the other that is from very positive to very negative, and as such can be measured along a continuum. Attitudes are also related to subsequent behaviour that is attitudes are predictive of behaviours[19].

Thus like motivation it may be difficult to observe satisfaction or morale, rather it may be inferred from behaviours. The problem of how we can infer or adequately motivate is a bit controversial. According to Ajzen, Icek, and Martin Fishbein, [20]Attitude can best be conceptualized if it is subdivided into three related parts, namely:

i. Beliefs about the job;
ii. The attitude itself; and
iii. The behavioural intentions that result from the attitude.
iv.

It is very easy to see how beliefs about one's work (e.g. the work is risky, uninteresting, dirty, etc) can lead to a negative attitude e.g., job dissatisfaction which in turn can lead to the behavioural intentions to leave or to reduce effort, productivity on the job. Such behavoural intentions are then translated into actual behaviour, assuming the individual is able to carry out his or her intentions. Steers and Porters[21] argued that there is little evidence to show that high morale leads to high productivity and good moral conduct. Morale for example may be low in a concentration camp, yet production may be very high, similarly, workers may well be satisfied to goof off in a department where the work place is e[22] extremely slow.

[18]Porter, Lyman W., and Richard M. Steers. "Organizational, work, and personal factors in employee turnover and absenteeism." *Psychological bulletin* 80, no. 2 (1973): 151.
[19] Ibid, 154
[20]Ajzen, Icek, and Martin Fishbein."The prediction of behavior from attitudinal and normative variables." *Journal of experimental social Psychology* 6, no. 4 (1970): 466-487.
[21]Porter, Lyman W., and Richard M. Steers, ibid, 243
[22] Ibid, 244

The question of the relationship between worker morale and motivation is one that will continue to generate more investigations. There have been many studies dealing with the determinants of intrinsic satisfaction and findings from many of these studies show that the more varied, complex and challenging tasks are higher in worker gratification than the less skilled casual workers.

Comparisons of occupational groups shows that the more skilled the profession the more its members enjoy their work. Motivation tended to increase with work related level, with the greatest satisfaction achieved among professional groups. In most of these studies, motivation is used loosely to cover overall liking for the employment situation as well as intrinsic work satisfaction deriving from the content of work process[23]. Hence the greater gratification of the higher occupational levels can be due to the higher pay, the greater prestige of the calling, the hours of work or working conditions and the like. For this reason, it is important to hold constant factors other than the nature of the work in comparing the satisfaction derived from employment varying in level of skill and complexity.

Theoretical considerations

This research will adopt equity theory for its theoretical analysis. In 1963, John Stacey Adams[24], a workplace and behavioral psychologist, developed what is today known as "Adam's Equity Theory." This theory holds that employees become de-motivated when they perceive the existence of unfair treatment in the workplace. Adams based his equity theory on elements of Maslow's Hierarchy of Needs and Herzberg's Two Factor Theory. Adam's Equity Theory holds that worker motivation is influenced by employees' perception of the existence of fair treatment in the workplace. This typically consists of such factors as fairness in the selection of employees, evaluation of performance and distribution of rewards and compensation. The use of equity theory in the workplace allows managers to examine worker relationships and manage employees in a fair and equitable manner that encourages performance and improve productivity[25].

Equity theory proposes that individuals who perceive themselves as either under-rewarded or over rewarded will experience distress, and that this distress leads to efforts to restore equity within the relationship. It focuses on determining whether the distribution of resources is fair to both relational partners. Equity is measured by comparing the ratios of contributions and benefits of each person within the relationship. Partners do not have to receive equal benefits (such as receiving the same amount of love, care, and financial security) or make equal contributions (such as investing the same amount of effort, time, and financial resources), as long as the ratio between these benefits

[23] Ibid, 247
[24] Adams, J. Stacey. "Equity Theory on job motivation." *Retrieved on* 18, no. 10 1963.
[25] Ibid, 328

and contributions is similar[26]. Much like other prevalent theories of motivation, such as Maslow's hierarchy of needs, equity theory acknowledges that subtle and variable individual factors affect each person's assessment and perception of their relationship with their relational partners (Guerrero et al., 2007). According to Adams (1965), anger is induced by underpayment, inequity and guilt is induced with overpayment equity (Spector 2008). Payment whether hourly wage or salary, is the main concern and therefore the cause of equity or inequity in most cases.

In any position, an employee wants to feel that their contributions and work performance are being rewarded with their pay. If an employee feels underpaid then it will result in the employee feeling hostile towards the organization and perhaps their co-workers, which may result in the employee not performing well at work anymore. It is the subtle variables that also play an important role in the feeling of equity. Just the idea of recognition for the job performance and the mere act of thanking the employee will cause a feeling of satisfaction and therefore help the employee feel worthwhile and have better outcomes. The equity theory states that there is a direct relationship between how an employee thinks he is treated, and how motivated that employee is to work. For example, the most motivated employee would also think he is treated well and respected.

Inputs vs. Outputs

Equity theory, as applied in the workplace, calls for a fair balance between the employee's inputs and outputs. Employee input consists of such factors as the employee's skill and motivation level, hard work, Time, Effort, Loyalty, Hard Work, Commitment, Ability, Adaptability, Flexibility, Tolerance, Determination, Enthusiasm, Personal sacrifice, Trust in superiors, Support from co-workers and colleagues, Skill[27] An outcome on the other hand is the level of frustrations the workers may tolerate without negative consequences. Outputs include all benefits the worker receives in exchange for those inputs. These outputs consist of factors such as pay, benefits, and intangible rewards Job security, Salary, Employee benefit, Expenses, Recognition, Reputation, Responsibility, Sense of achievement, Praise, Thanks, Stimuli and recognition. According to Adam's Equity Theory, it is essential that workers perceive that they are properly compensated for the amount of time and effort they put into their jobs in order for workers to achieve maximum efficiency[28].

The basic assumptions of this theory can be summarized as follows[29]:

[26] Ibid, 342
[27] Ibid, 344
[28] Ibid, 346
[29]Carrell, Michael R., and John E. Dittrich. "Equity theory: The recent literature, methodological considerations, and new directions." *Academy of management review* 3, no. 2 (1978): 202-210.

i. Employees expect a fair return for what they contribute to their jobs, a concept referred to as the "equity norm".
ii. Employees determine what their equitable return should be after comparing their inputs and outcomes with those of their co-workers. This concept is referred to as "social comparison".
iii. Employees who perceive themselves as being in an inequitable situation will seek to reduce the inequity either by distorting inputs and/or outcomes in their own minds ("cognitive distortion"), by directly altering inputs and/or outputs, or by leaving the organization

Therefore, "Employee perceptions that members of management may be trusted to act in a fair and ethical manner have a significant impact on motivation. Perceptions of fair or unfair treatment in workplace procedures and compensation also influence job satisfaction, employee engagement and retention as well as organizational performance. Engaged employees are typically productive employees. Increased productivity and reduced turnover rates both improve the organization's performance. Thus, the effective application of equity theory in the workplace may have a significant positive impact on the organization's performance".[30]

The management of Nigeria Customs Service and other employers of labour can apply Adam's Equity Theory to their workers at all levels to predict and influence employee behaviors toward better performance. Organizations can apply equity theory in the workplace to analyze employee perceptions of fairness and improve work practices to boost worker motivation and productivity. This may occur through the use of a variety of methods, including conducting surveys to gather data pertaining to employee perceptions. Organizational leaders may then use this data to develop policies and procedures designed to improve the perception of fair and equitable treatment throughout the organization.

Empirical Review

Karimu[31] conducted a study entitled: Effects of the Nigeria police force personnel welfare condition on performance. The study assessed the state of welfare condition of the Nigeria Police Force. The study utilized in-depth interview supplemented with computer based literature and found that welfare condition of men and officers of the Nigeria Police Force is not encouraging. This study found that the inability of the police in Nigeria to effectively resolved crimes and perform their law enforcement duties efficiently are related to the poor welfare condition which has sapped the morale of the personnel of the agency. This study therefore recommends that the prevailing welfare condition

[30] Ibid, 67
[31]Karimu, Olusola O. "Effects of the Nigeria police force personnel welfare condition on performance." *European Journal of Research and Reflection in Arts and Humanities Vol* 3, no. 1 (2015).

of the personnel of the Nigeria Police Force should be improved upon. It is also a finding of this study that the police should be adequately equipped to enable the agency to effectively carry out their duties and responsibilities to the citizens. The findings are significant as they show that in emerging democratic societies like Nigeria, improvement in the welfare condition of the police through necessary reforms is a perquisite for stable democratic system.

Razaq[32] carried out a study titled, problem and prospects of employee Performance management system in the public Sector: how does ICT intervene? A case study of Federal Inland Revenue Service Sokoto state. The study employed survey research design sampling 50 employees (46 skilled and 4 drivers) in the Federal Inland Revenue Service (FIRS) Sokoto state. The type of statistical techniques used for hypothesis testing is chi–square. The data collected from the respondent were presented and analyzed in a tabular form. The table is showing respondent views based on the questionnaire administered to them. The hypothesis was subjected to the test, and it revealed that there is a significant relationship between variables. i.e. Employee knowledge and skills are related to employee performance ,management. This is evidenced in the figures obtained of the tests which show that the calculated table value appears greater than the critical value. The implication here is that the FIRS Sokoto State to fully maintain effective employee performance management system, adequate resources need to be channeled towards improving the skills and knowledge of employees. It also shows that if low performances of employees are tackled, there is tendency of greater achievement of performance management system. Hence FIRS Sokoto State should concentrate much on tackling low performance for greater achievement of performance management.

Agbogu in 2017 conducted a study that examined the effects of motivation on the job performance of staff of the Lagos State Ministry of Environment, Nigeria. It identified the factors that motivate the staff to perform their jobs better and situated those preferred functional and novel strategies that enable them function more efficiently and effectively. The survey research design was adopted for the study and it obtained its data from both primary and secondary sources. The stratified random sampling technic was utilized in administering 140 copies of the questionnaire on both the project and tenured staff of the Lagos State Ministry of Environment, therefore cutting across the rank and file of the Ministry. The retrieved data were analyzed using descriptive statistics in the form of simple percentages.

The study found that: regular payment of salary and provision of welfare packages (51.4%), conducive working environment (49.3%), opportunity for autonomy, creativity and innovative thinking which the job provides (48.6%)

[32]AbubakarRazaq, Ibrahim. "the problem and prospects of employee performance management system in the public sector: how does ICT intervene? a case study of federal inland revenue service sokoto state." (2015).

and the regular training which they are exposed to (45%) motivated them to perform their jobs better. Results of the analysis further revealed that the motivational strategies preferred by the staff and which would make them more efficient and effective include: ensuring that the project staff attain tenure (55.7%), recognizing and rewarding outstanding performance (54.3%) making the existing retirement plan more reliable (53.6%) provision of modern working facilities (52.1%), increase in salary with welfare packages and bonuses (52.9%), amongst others. The study concluded that motivation is pivotal for enhancing staff job performance and a driving force for the overall efficiency of an organization. Hence, there should be diversity in the motivation techniques adopted to meet the needs of the staff as well as the changes in the work environment.

Mazaki[33] carried out a study about welfare and performance of public primary school teachers in Bugisu Sub region in Uganda. The study observed that the performance of employees is critical to the survival of the production process in organizations. Whether in educational or corporate settings, it is with array that such production processes are supported by a well streamlined and purpose driven human labour which is willing and determined to challenge its self to the maximum to meet set challenges. The study employed descriptive cross-sectional survey research design with both qualitative and quantitative approaches. The study opined that a descriptive cross-sectional survey research design is a research plan that is concerned with systematic description of the characteristics of an event, place, population or item being studied at a given time. This study is cross-sectional because the researcher intends to pick a cross section of respondents over short period of time and follow up of the respondents will not be necessary.

A survey was chosen because it will allow the researcher to get a detailed description of the effect of welfare on the performance of public primary school teachers in Bugisu sub region. Since the researcher is interested in a systematic description of the effect of housing, provision of meals and medical care, allowances and the school environment on teachers' performance, then this research design is most appropriate. The target population for the study was consist of district education officers (DEOs), district inspectors of schools (DIS), staff of the directorate of education standards (DES) and members of school management committees (SMC), Head teachers and teachers in selected public primary schools in Bugisu sub-region. Bugisu sub region has 5 DEOs, 5 DIS, and 5 members of DES. It has 3246 members of SMC, 541 head teachers and 6584 teachers. These are the people the researcher believes have information concerning the effect of welfare on the performance of teachers as educators. Using Taro Yamani sampling technique the sample size turned out to be 630 which was used to conduct the data collection. The study concluded that sufficient and adequate welfare package can improve productivity and improve

[33]Mazaki, Kigenyi Erisa. "Welfare and performance of public primary school teachers in Bugisu sub region in Uganda." *Unpublished PhD Proposal Mbarara University of Science And Technology, Mbarara Uganda* (2014).

job performance of primary school teachers in Bugisu Sub region in Uganda. The study therefore recommended that welfare of various categories should be made available for teachers so that better job performance is harnessed from the teachers and as such improve productivity in the education sector in the sub-region.

Karioki[34] did survey on the perception of staff welfare programmes in large manufacturing firms in Nairobi. To satisfy the objective of the study, a research survey was designed and data was collected, using a structured questionnaire, administered by a drop and pick method. The study established that majority of the firms (94.4%) provided employees with staff welfare programs. These included programmes like sickness, bereavements and counseling programs among others. Further, the study established through the analysis of research data that employees perceived welfare programmes more favourably. These included medical covers, counseling programmes, salaries and relocation benefits.

Kemboi[35] examined staff welfare as an antecedent to service delivery among civil servants in Kenya a case study of Nandi County. The study adopted explanatory research design. The researchers used stratified random sampling techniques to select 350 employees of Nandi County. Data collections were through questionnaires, which were analyzed using both descriptive and regression analysis. Descriptive findings revealed that there was a low level of safety, health and retirement plans services for the employees of Nandi County. Nevertheless, there existed high levels of flexible scheduling services among employees. Further analysis indicated that safety and health, retirement plans and flexible scheduling in the workplace have significant effect on service delivery, thus the need for this study to address staff welfare issues.

Methodological Approach

Descriptive survey and documentary research design was employed for the study; the populations of this study Staff of Nigeria Customs Service Abuja. The choice of this Population was based on the fact that, they are meant beneficiary of the various welfare incentive. Simple random sampling technique was used to select sample population. A total Staff population at the Nigeria Customs Service Abuja is 1476. Smith (2008), was used to determine the sample size from a large population as given below:

$$\text{SMITH 2008} \quad \frac{N}{3 + N(ME)^2}$$

[34]Karioki, C. "Perception of staff welfare programmes in large manufacturing firms in Nairobi." *Unpublished MBA thesis, University of Nairobi* (2013).
[35]Kemboi, Eliud K. "The validity of Altman failure prediction model in predicting corporate financial distress in Uchumi supermarket in Kenya." PhD diss., University of Nairobi., 2013.

$$\frac{1476}{3 + 1476\ (0.0025)}$$

$$\frac{1476}{3.70} = 398$$

Two method of data collection were used in this study; primary and secondary. The primary method was opinions of the respondents through questionnaire and close-ended questions were used to obtain information.

Secondary data were sourced from documented materials such as text book personnel management, journal of human resource and personnel administration, hand book from Nigeria Customs Service, conference materials/articles. Materials are sourced from internet using Google search.
For the purpose of this study, two statistical techniques of data analysis will be utilized; they are descriptive and inferential data analysis: The descriptive statistics were used to present data. The descriptive statistics are; Frequency table and percentage.

The procedure for data analysis involves the process employed in analyzing the data in this study, hence, this study employs five point Likert scale procedure whereby the research questions are arranged accordingly with the relevant responses based on the Three-point likert scale procedure. Multiple Regressive analysis was adopted for the study. The regression analysis will be calculated at 5% level of significance. The Regression model is stated as: $Y= \beta_0+ \beta_1X_1+ \beta_2X_2+ \beta_3X_3+\mu$. All hypotheses will be treated at the 0.05 level of significance

Result and Discussion

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.942[a]	.551	.547	.33127

a. Predictors: (Constant), staff educational support programmes; better housing accommodations; bonus incentive and capacity building for staff.

Table above shows R figure at 0.94, we can say that, there is strong relationship between independent and dependent variable. This further indicates that, this model is fit to be used in this study.

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The ANOVA Table above shows the overall significance relationship between the two variables under consideration.

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	62.208	3	21.736	84.284	.000[b]
	Residual	41.994	328	.210		
Total		90.202	331			

Dependent Variable: Organizational Performance

b. Predictors: (Constant), staff educational support programmes; better housing accommodations; bonus incentive and capacity building for staff.

The result of the statistical table above shows that, the value for f-factor regression models stood at 134.284. The value is greater the value of level of significant which stood at 0.000. This means that, the model is fit for the variable under consideration. Goodness of fitness in the use of this (regression) model has 95% level of confidence interval.

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.464	.053		4.949	.000
staff educational support programmes	.606	.089	.735	5.716	.000
better housing accommodations	.153	.149	.395	2.365	.069

bonus incentive				.923	
Capacity Building	.572	.170	.672	.872	.000
for	.711	.421	.863		.000
Staff					

a. Dependent Variable: Organizational Performance

The result from the analysis shows that, the calculated value of X^2 stood 0.35 which shows the strong relationship between the two variables and the level of significance is 0.000 is lower than the estimated value of X at 0.05. Since the calculated regression value is less than the estimated value of X. we will reject the null hypothesis which stated that; There is no significant relationship between staff educational support programmes and organizational performance in Nigeria Customs Service and accept the alternative hypothesis which stated that, There is significant relationship between staff educational support programmes and organizational performance in Nigeria Customs Service.

The result from the analysis shows that, the calculated value of X^2 stood 0.6 which shows that there is no relationship between the two variables and the level of significance is 0.6 is greater than the estimated value of X at 0.05. Since the calculated regression value is more than the estimated value of X. we will accept the null hypothesis which stated that; There is no significant relationship between staff educational support programmes and organizational performance in Nigeria Customs Service and reject the alternative hypothesis which stated that, There is significant relationship between staff educational support programmes and organizational performance in Nigeria Customs Service.

The result from the analysis shows that, the calculated value of X^2 stood 0.00 which shows the strong relationship between the two variables and the level of significance is 0.00 is less than the estimated value of X at 0.5. Since the calculated regression value is less than the estimated value of X. we will reject the null hypothesis which stated that; there is no significant relationship between bonus incentive and employees performance in Nigeria Customs Service and accept the alternative hypothesis which stated that, there is significant relationship between bonus incentive and employees performance in Nigeria Customs Service.

The result from the analysis shows that, the calculated value of X^2 stood 0.00 which shows the strong relationship between the two variables and the level of significance is 0.00 is less than the estimated value of X at 0.5. Since the calculated regression value is less than the estimated value of X. we will reject the null hypothesis which stated that; There is no significant relationship between capacity building for staff and organizational performance in Nigeria Customs Service and accept the alternative hypothesis which stated that, There is significant relationship between capacity building for staff and organizational performance in Nigeria Customs Service.

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Discussion of Finding

i. Finding from the study shows that, Nigeria Customs Service have staff educational support programmes that supported staff for long and medium term educational programme. This staff educational support programmes have been prove effective to organizational performance in the Nigeria Customs Service. The staff is given approval with financial support to undergo long term educational course within and outside the country. The management of the Nigeria Customs Service have equally signed a bond with the affected staff. They are now back into the service contributing to growth and development of Nigeria Customs Service.

ii. Finding from the study revealed that, Nigeria Customs Service did not have better housing accommodations for its Staff. This challenge has negative impact on organizational performance in Nigeria Customs Service. The mass housing scheme by the management of Nigeria Customs Service did not deliver the housing demand require by the staff of the service.

iii. Finding from the study shows that, Nigeria Customs Service have provided bonus incentive, the incentive have improved employees performance in Nigeria Customs Service. Some of the few incentive provided are; Medical allowance, settlement allowance for staff on transfer, overtime and Transport fees for an official assessment.

iv. Finding from the study revealed that, Nigeria Customs Service have provided capacity building for majority of its staff. Staff of the Service is sponsor to attend conference, seminar, workshop, lectures. These incentives over the years have improved organizational performance in Nigeria Customs Service

Conclusion and Recommendations

We can conclude that, welfare incentive such as staff educational support programmes that supported staff for long and medium term educational programme, better housing accommodations for Staff ; bonus incentive, as Medical allowance, settlement allowance for staff on transfer, overtime, Transport fees for an official assessment and capacity building for staff have significant impact on organizational Performance in Nigeria Customs Service. The study conclude that, staff educational support programmes, bonus incentive and capacity building for staff have significant impact on organizational Performance while better housing accommodations for Staff did not have any impact on organizational Performance in Nigeria Customs Service

Recommendations

i. Management of Nigeria Customs Service should ensure staff educational support programmes are extended to other staff that are yet to benefits from it. This will further improve performance in the Service.

ii. Management of Nigeria Customs Service should ensure that, the mass housing scheme designed by Management of Nigeria Customs Service are implemented without further delay. iii.Management of Management of Nigeria Customs Service should sustained bonus incentives normally given to staff to further boost their morale and improve performance in the organization.

iii. iv. Management of Nigeria Customs Service should ensure capacity building training are extended to other staff that are yet to benefits from the training in other to further improve performance in the Service

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