

Employees' Perception on Job Satisfaction and Service Delivery in the Nigeria Customs Service: A Study of North-West Geopolitical Area Commands

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Abstract

This study assessed Employees' Perception on Job Satisfaction and Service Delivery in the Nigeria Customs Service: A Study of North-West Geopolitical Area Commands between 2009-2019. One major issue of concern in the sendee has been the negligence of having effective financial structures to regularly pay fringe incentive, bonuses and overtime benefits which seemed to have caused a lot of inequitable justice on the administration of the incentive scheme among officers and men of the service with its multiplier effects on service delivery. Therefore, the study specifically tested the relationship between Employees' Job Satisfaction (EJS) and Service Delivery using Revenue Generation (RG) being dependent variable as the proxy of Sendee Deliveiy (SD). This study is guided by cross-sectional research design in surveying target population. Data collected through primary source (via questionnaire distribution and interview) and secondary source (via Roster records, revenue profile, and statistical bulletin of CBN and NBS). Inferential statistics was computed and results were used to achieve the study's objective. Additionally, this study determines the direction of the relationship between the two variables of the study using Spearman's correlation coefficient; and the null hypothesis was tested using Critical Value Approach (CVA) of Chi-square (X^2) with the aid of Statistical Packages for Social Sciences (SPSS) version 23. Finding showed that. Employees' Job Satisfaction has significant positive relation with Services Delivered (SD) by Nigeria Customs Service under study. Based on this finding, the study therefore recommended that, the management of Nigeria Customs Service should continue to adequately invest in human capital development programs like training and development opportunities for officers and men by giving emphasis on the officer's training nee ds; the management of Nigeria Customs Sendee should devise, formulate and implement compensation strategy in order to enhance the attainment of overall organizational goals of the service and its performance with a view of getting the best supportive effects from its officers and men through higher job satisfaction.

Keywords: Perception, job-satisfaction, compensation, revenue generation, sendee deliver}',

1.0 Introduction

Universally, the Customs service plays major role of ensuring a secured nation both economically and politically. By economic implication, it implied that the Custom's roles in the economic wellbeing of a particular country and politically, Customs played key roles in the sovereignty of any country. Therefore, Customs is saddled with the responsibility of checking whatever entered or exited a country; the responsibility through which Customs collect or generate revenue for government as taxes/duties from importers and exporters. It can be remarkably noted that, this dual influential position of Customs cannot be achieved without the presence of certain factors: manpower training and development, funding, satisfied employees just a few to mention.

The Nigeria Customs Service (NCS) is indeed very important to the Nigeria's economic and political development. Economically, NCS collects duties, excise, fees, tariffs, and other levies imposed by the Federal Government on imports, exports, and statutory rates (as revenue generated for government activities). Politically, NCS plays very crucial roles in trade facilitation; which is the key instrument of Nigeria's sovereignty. Other functions of the NCS include anti-smuggling activities; security function; generating statistics for planning and budgetary purposes; monitoring foreign exchange utilization; engaging in research, planning and enforcement of fiscal policies of government; manifesting processing; licensing and registration of customs agents; registration and designation of collecting banks; and working in collaboration with other government agencies in all approved ports and border station. The Nigeria Customs Service (NCS) adopted many structural reformations to ginger service delivery and the totality of this is a positive result so far manifested in the volume of revenue being realized recently. This has, indeed, contributed greatly in assisting government to be committed to her constitutional obligations to the citizens. While reform serves as an interventionist policy of government; the positive returns, on the other hand, recues government developmentally.

Hameed, Ramzan, Zubair, Ali and Arslan (2014) asserted that an economically-important public sector agency like Nigeria Customs Service (NCS) requires adequate funds to maintain 'Performance Related Pay' to officers, which directly impact the workers' performance. NCS as an organization requires awarding rewards (i.e., playing an important role for employee performance); and

Incentives (providing adequate compensation for hard work, and it provides a platform through which firms can motivate their employees to improve their employee's productivity). These packages could come in financial or non-financial forms but its objective is to compel the employee to show more effort in any given task. Incentives are forced that cause employee to behave in a certain way on any given day usually as hard as possible. Organisations try to create a pool of satisfied workforce to ensure that obstructions are not placed on the way of employees to generously commit themselves in the purse of stated and or emergent organizational goals. When an employee feels satisfied with the job, he/she is motivated to put in greater effort in his/her job. This greater effort tends to increase the overall performance of the organization.

Unfortunately, funding for training and development of officers and men is considered one of the first financial constraints that need to be eliminated for better performance (Kum, Cowden & Karodia, 2014). The NCS is faced with a lot of challenges in its capacity to discharge these functions effectively and efficiently. The challenges range from inadequate infrastructure, poor employee motivation mechanism, inadequate trained personnel (train the trainer) etc. The negligence of adequate and other financial structures in place to pay incentive, fringe incentive, and bonus and overtime benefits seems to have caused a lot of inequitable justice on the administration of incentive scheme among officers and men of NCS. The resultant effect on employees' productivity could as such be negative. The negative attributes can be seen as poor turnover in terms of revenue collection, poor quality trade facilitation, job dissatisfaction, low morale and low commitment. Customs underfunding is one other problem that needs urgent attention. At present, it is based not on an allocation from the federal budget, but on a percentage of the revenue, Nigeria Customs collects— set at 7% in 2015.

The pertinent question now is: what is the employees' perception on job satisfaction and service delivery by Nigeria Customs Service (NCS)? Therefore, the objective of the paper is to determine the employees' perception on job satisfaction and service delivery by Nigeria Customs Service (NCS). It is hypothesised that: Employees' Job Satisfaction (EJS) has no significant influence on Services Delivered (SD) by the Nigeria Customs Service (NCS) in North-West Geopolitical Area Commands. Considering the mandates and statutory functions of Nigeria Customs Service (NCS), this study concentrated on the core function

of the Nigeria Customs Service (NCS), which is collection of revenue as related to services delivered. Based on these innovations and lots more, the researcher decides to recast the study's ex-post-facto analysis.

2.0 Literature Review and Theoretical Framework

2.1 Conceptual Review

Concept of Job Satisfaction

Job satisfaction is considered as one of the main factors that affect the efficiency and effectiveness of business organizations. Saiyadain (2009) defined Job satisfaction as the "End state of feeling". The Feelings could be either positive or negative depending on whether needs are satisfied or not (Saiyadain, 2009). Job satisfaction is "a positive feeling about a job, resulting from assessing and evaluating its characteristics" (Robbins & Judge, 2013). People, who have positive feelings about their job, hold a high level of job satisfaction, while People, who have negative feelings about their job, hold a low level of job satisfaction (Robbins & Judge, 2013). Armstrong and Taylor (2014) defined Job satisfaction as "the attitudes and feelings people have about their work". He stated that the indication of whether a person is satisfied or dissatisfied depends on his attitude toward his job, a person who feels and thinks positively toward his job, then he's satisfied, and vice versa.

Nowadays' organizations and managements are concentrating on employees' wellbeing and focusing on understanding their wants, needs, personal goals, and desires. A satisfied employee is a happy employee and a happy employee is a successful employee. The importance of job satisfaction specially emerges to surface if had in mind the many negative consequences of job dissatisfaction such as a lack of loyalty, increased absenteeism, increase number of accidents, etc. (Aziri, 2011). Job satisfaction has a significant effect on organizational measures, such as customer satisfaction and financial measures. Hence achieve organizational success and competitiveness (Saari & Judge, 2004). Hoppock as cited in Aziri (2011) defined job satisfaction as "any combination of psychological, physiological and environmental circumstances that cause a person to say I am satisfied with my job".

It is crucial to understand and recognize the human element in any organization. A successful organization usually sees an average worker as the root source of

quality and productivity gains. Such organizations do not look to capital investment, but employees, as the fundamental source of improvement (Gupta, Kaur, Gupta, Jain & Sharma, 2012). The concept of job satisfaction, viewed through different lenses by various scholars, is defined differently. Greenberg and Baron (2008), for instance, viewed job satisfaction as a feeling that can produce a positive or negative effect on one's roles and responsibilities at work and added that it is important to understand the concept of job satisfaction as there is no single way to satisfy all workers in the workplace. Job satisfaction can also be defined as a worker's emotional response to different job-related factors resulting in finding pleasure, comfort, confidence, rewards, personal growth, and various positive opportunities, including upward mobility, recognition, and appraisal done on a merit pattern with monetary value as compensation.

Employee Satisfaction refers to the attitude of an employee towards his work and organizational environment. Each employee has a different level of satisfaction by the system of values prevailing itself because each employee has a wide range of perceptions of job satisfaction itself. Job satisfaction is an attitude of employees and the emotional state towards their job based on the circumstances where the intersection occurs between the existing remuneration of employees and the level of the desired remuneration by the employee. Achieving expected results in the work environment, employee satisfaction has an important role and prime function in the organization. Job satisfaction is worth noting because it affects the behaviour of work such as labour turnover, motivation, productivity, recognition, complaints, and other issues (Khanal & Poudel, 2017).

According to Gupta et al. (2012) Job satisfaction is affected by four main variables: First, the individual factors, second, the social factors, third, the cultural factors. The last factor but not least is the organizational and environmental factors (Gupta, Kaur, Gupta, Jain, & Sharma, 2012). Further variables that affect job satisfaction are psychological empowerment (Al-Hosam, Ahmed, Ahmed & Joarder, 2016).

In this paper, job satisfaction implies what the employee feels about his job; if he is 'satisfied, then he would show a positive attitude (like, saving time, punctuality, performing above the target among others) and if he is not satisfied with the job, then his output would decrease and he would start showing negative behaviours.

In this paper, emphasis is giving to both extrinsic factors of motivation or job satisfaction such as compensation, policy of the service, annual pay leave etc. as well as the intrinsic ones such as promotion, training, recognition and the work itself.

Service Delivery

Service delivery can be defined as any contact with the public administration during which customers – citizens, residents or enterprises – seek or provide data, handle their affairs or fulfil their duties. These services should be delivered in an effective, predictable, reliable and customer friendly manner. Due to rapid expansion of the use of information and communication technologies, electronic service delivery is an effective means to reduce costs, both in time and money, for the customer as well as the government. It is very germane to note that, good service delivery requires that: (a) the government understands the need to promote citizen-oriented administration; (b) good administration is a policy objective put into practice coherently, through various regulatory and other mechanisms, to ensure quality public services.

Service delivery refers to the actual delivery of a service and products to the customer or clients (Lovelock & Wright, 2002). It is therefore concerned with the where, when, and how a service product is delivered to the customer and whether this is fair or unfair in nature. The service concept defines the “how” and the “what” of service design, and helps mediate between customer needs and an organisation’s strategic intent (Goldstein, Johnston, Duffy & Rao, 2002). In the public sector, service components are often not physical entities, but rather are a combination of processes, people skills, and materials that must be appropriately integrated to result in the ‘planned’ or ‘designed’ service.

Hence, the functions of the NCS include, but not limited to the following: collection and accounting for revenue; anti-smuggling activities; security function; generating statistics for planning and budgetary purposes; monitoring foreign exchange utilization; engaging in research, planning and enforcement of fiscal policies of government; manifesting processing; licensing and registration of customs agents; registration and designation of collecting banks; and working in collaboration with other government agencies in all approved ports and border station.

Therefore, considering the fact that, provision of sufficient, affordable and quality basic services is considered a core function of governments. By concept, service delivery is any activity or benefit that one party can offer to another, which is essentially intangible and does not result in the ownership of anything. For the purpose of this study, service delivery of NCS is the effective and efficient discharge of their mandate and discharging their responsibilities without fair or favour and in accordance with the existing legal framework. Service delivery further connotes complete amount of money that is generated during a specific period. The money generated by NCS is used to determine its service delivery efficiency and effectiveness.

2.2 Review of Empirical Studies

There is a considerable number of studies that were conducted on the relationship between job satisfaction and individual employee's performance.

First, Ezeamama (2019) investigated the 'Relationship between Job Satisfaction and Employee Productivity in Anambra State University'. The study thus specifically examined the level of job satisfaction and productivity of the employees and then tested the relationship between job satisfaction and productivity. The study thus concluded that job satisfaction is not a contributor to employee productivity in the public sector of Nigeria, as the institutions do not cue their plans towards satisfying the needs of the employees.

Sibhoko and Bayat (2019) investigate the 'Impact of Employee Job Satisfaction on Organizational Effectiveness at the Buffalo City College in East London, South Africa'. The findings of this study revealed that employees were dissatisfied with pay, recognition, and advancement opportunities.

Onyebuchi, Obibhunun, and Omah (2019) theoretically examined the impact of job satisfaction on organizational performance. It notes that job satisfaction is vital for improved organizational performances. The study posits that an employee with a high level of job satisfaction holds positive attitudes towards his job. On the contrary, an employee who is dissatisfied with his job holds negative attitudes about the job.

Qureshi et al (2019) analyse the 'Dimensions of Job Satisfaction and Organizational Commitment' by using a more comprehensive approach to address

job performance. The findings of the confirmatory factor analysis establish the excellent model fitness of the studied model.

Laosebikan, Odepidan, Adetunji, and Aderinto (2018) examined the 'Impact of Job Satisfaction on Employee's Performance of Selected Microfinance Banks in Osogbo Metropolis'. The study concludes that job satisfaction has an impact on employee performance.

Alromaihi, Alshomaly, and George (2017) identifies the 'Factors Influencing Job Satisfaction and the Determinants of Employee Performance' and accordingly reviewing the relationship between them. The study reveals the dual direction of the relationship that composes a cycle cause and effect relationship, so satisfaction leads to performance and performance leads to satisfaction through several mediating factors.

Adigun, Oyekunle, and Onifade (2017) examined the 'Relationship between Job Satisfaction and Employees' Performance and the Relationship between Job Satisfaction and Employees' Commitment'. The study finding revealed that job satisfaction has a significant influence on both employee performance and employees' commitment.

In line with the above empirical contributions summarized, it can be understood that most of those studies were not conducted in Nigeria Customs Service (NCS). As such, there is a wide empirical gap which the present study hereby reduced by examining the employees' perception on job satisfaction and service delivery by Nigeria Customs Service (NCS) in North-West Geopolitical Area Commands.

2.3 Theoretical Framework {Two-Factor Theory of Motivation (TFTM)}

The study is grounded on the 'Two Factor Theory of Motivation' (TFTM). TFTM was proposed by Herzberg in 1959 to illustrate ideas through which the variables that influence employee job satisfaction may be categorized. Two Factor Theory of Motivation (TFTM) propounded by Herzberg (1959) was based on findings from a study into the cause of job. Satisfaction and dissatisfaction among engineers and accountants working in Pittsburgh Steel Industry (Miskel, 2001). The result of the study showed that five factors are determiners of job satisfaction which are: Achievement recognition, work itself, responsibility, and

advancement. These factors are called 'satisfiers'. It was also known that the factors that contribute to job satisfaction and distinct and separate from those that contribute to job dissatisfaction. These other factors are called dissatisfiers, or hygiene factors, and include supervision, salary, work condition, interpersonal relations, and organizational policy and administration. These satisfiers are therefore termed non-motivators since their presence does not imply job satisfaction. But the absence of the dissatisfiers results in dissatisfaction since they are meant to maintain a healthy working environment. The dissatisfiers or non – motivators make workers want to stay on their job but not necessarily to work harder and improve productivity. That is why Dale (2003) noted that "improving hygiene factors will not make for motivation just as good medical hygiene may prevent disease but not cure it".

According to Herzberg (1974) cited in Mullins (1998), for employees not to express dissatisfaction, certain factors or variables, called hygiene factors must not be absent in the organization. These include favourable company policy, salary, fringe benefits, supervision, job security, and other conditions relating to job context and environment. In other words, when these are absent, dissatisfaction sets in. The other sets of factors according to Herzberg, namely motivators or growth factors are those which make for motivation or satisfaction among employees. They include achievement, recognition, nature of work, responsibility, the opportunity for growth, and other issues relating to job content. Herzberg's theory implies that in a formal organization, employees' satisfaction or dissatisfaction will depend on the availability of the conditions and justifiable incentives. Otherwise, lack of satisfaction as well as dissatisfaction should be expected.

TFTM is applied in this study because the management of Nigeria Customs Service (NCS) might apply the theory to identify factors that motivate officers and men to higher performance and those that may contribute to their job dissatisfaction. The management of NCS may use the TFTM to assess and motivate employees to higher levels of productivity and increased job satisfaction to align with employees' personal goals and those of the Service. Herzberg explained that true satisfaction in an employee's job is primarily a product of internalized motivation factors such as recognition for efforts and opportunities for career advancement. The management of NCS could apply TFTM to

implement policies and communicate expected behaviours regarding recognition of achievements, career advancement, acceptable levels of responsibility, growth paths on the job, and purposeful motivational strivings (Knight & Kleiner, 2015). On the other hand, the satisfiers are termed motivators. This is because these factors are the job content and have the potentials of yielding a sense of satisfaction among workers. The implementation of these findings to NCS officers and men is that if these factors are present in the system, it would be stimulated to efficient and effective revenue generation and maximization.

3.0 Methodology

This study adopted cross-sectional survey research design as a guide for data collection across the targeted respondents of this study. Cross-sectional surveys are observational surveys, conducted in situations where the researcher intends to collect data from a sample of the target population at a given point in time. The researcher resorts to survey research because it is a form of research that is concerned with 'sampling questionnaire, questionnaire design, questionnaire administration' for the sake of gathering information from the group/population under study and then analyse to order to better understand their behaviours/characteristics.

Based on the available statistics and for this research work, the population of the study comprised one thousand, three hundred and twenty-three (1,323) officers and men of NCS Area Commands under study; eight (8) Management Staff of NCS and one hundred and eighty-three (183) related stakeholders are the populations of the study. In summation, the population of the study is One Thousand, Five Hundred and Fourteen (1,514) [i.e., 1,323 officers and men of NCS area commands under study; 8 Management Staff of NCS and 183 related stakeholders to NCS]. The breakdown of the population is presented in table 1.

Table 1: Population and Sample Size

S/N	NCS Area Commands	Officers and men of NCS		Stakeholders
		Population	Sample Size	
1	Kano/Jigawa Area Command	558	126	59
2	Kaduna/Katsina Area Command	542	122	39
3	Sokoto/Kebbi/Zamfara Area Command	223	50	26
Total		1,323	298	124
Number of Management staff conveniently sampled		8		

Source: NCS General Duty Roster 2019, NCS Human Resource Unit, Researcher, 2019

According to Table 1, it can be observed that the number of officers and men selected from Kano/Jigawa Area Command of NCS as representative samples for the study is 126; Kaduna/Katsina Area Command of NCS is 122, and Sokoto/Kebbi/Zamfara Area Command of NCS is 50. Similarly, the number of stakeholders selected from the Kano/Jigawa Area Command of NCS is 59; Kaduna/Katsina Area Command of NCS is 39, and Sokoto/Kebbi/Zamfara Area Command of NCS is 26. These stakeholders comprised Federal Ministry of Finance, Association of Nigerian Licensed Customs Agents (ANCLA), Direct Trade's Input (DTI), Café Operators (DTICO), Terminal Operators, Shippers Council, Standard Organization of Nigeria (SON), Federal Inland Revenue Service (FIRS), Nigeria Drug Law Enforcement Agency (NDLEA) and National Agency for Food and Drug Administration Control (NAFDAC).

Finally, all the eight (8) management staff of NCS were conveniently selected for data collection in this study. These include Comptroller General of Customs CGC, DCG Finance, Admin. & Technical Services FATS, DCG Human Resource Development HRD, DCG Tariff & Trade T&T, DCG Enforcement, Inspection, and Investigation E, I&I, DCG Strategic, Research, and Policy SR&P, DCG Excise, Free Trade Zone & Industrial Incentives E, FTZ&I, DCG Training and Doctrine Command.

For this study, Two Hundred and Ninety-Eight (298) officers and men of NCS in North-West Geopolitical Area Commands were selected using simple random

sampling technique; eight (8) Management Staff of NCS are selected using convenient sampling while One Hundred and Twenty-Four (124) stakeholders were sampled by using a judgmental sampling technique. However, out of the 298 questionnaires administered to the officers and men of NCS 261 representing 87.6% were returned and duly completed.

This study accessed, elicited and used data from both primary and secondary sources. Firstly, primary data were collected through the administration of questionnaires and interviews. Secondly, the secondary source of data for this study comprised the financial reports and account, revenue profile of NCS (relevant years), Central Bank of Nigeria (CBN) statistical bulletins (the relevant period), the statistical publication of Nigeria Bureau of Statistics (NBS), scholarly and published articles that are found related and useful for the study. This data/information was retrieved from libraries of NCS, CBN, and NBS. They were accessed via hard and electronic copies. The revenue profile of NCS for the period between 2009 to 2019 was extracted and organized for further analysis.

Concerning hypothesis testing, the hypothesis was tested using the Critical Value Approach (CVA) of Chi-square (X^2). The CVA is the scientific process of hypothesis testing by comparing the t-statistics (X^2) value with the critical value of X^2 to understand the higher/lower among the two and then decided on whether the declaration made stands true or not. A Chi-square (X^2) statistic is used to investigate whether distributions of categorical variables differ from one another. Categorical variables yield data in the categories and numerical variables yield data in numerical form. For hypothesis testing using CVA, there is a need for four ingredients: t-Cal (Chi-square value/t-calculated), t-Tab (critical value of X^2 tabulated), degree of freedom (df), and probability level (level of significance).

4.0 Results and Discussion

Data collected from the officers and men of NCS under study as descriptively presented in table 2. However, from the 298 questionnaires administered, 261 were returned and duly completed representing 87.6%. Therefore, the data presented in table 2 are based on the responses of 261 (87.6%) respondents or representative samples.

Table 2: Employees' Job Satisfaction & Service Delivery in NCS

S/NO	Impact (Multiple Choices)	SA (%)	A (%)	D (%)	SD (%)	Mean	SD
1	I am satisfied with my salary, bonus/tip/reward when compared to my performance, which raises on a good performance	102 (39.1%)	101 (38.7%)	46 (17.6%)	12 (4.6%)	3.12	.860
2	I am satisfied with regular and systematic financial policies regarding the increment and other monetary benefits	83 (31.8%)	122 (46.7%)	50 (19.2%)	6 (2.3%)	3.08	.773
3	I am satisfied with the amount of feedback I receive about my work	77 (29.5%)	128 (49.0%)	48 (18.4%)	8 (3.1%)	3.05	.775
4	I am very satisfied with the promotional opportunities in the organization, which helps me to do my job.	95 (36.4%)	100 (38.3%)	40 (15.3%)	26 (10.0%)	3.01	.959
5	I am satisfied with recognition for a good performance	106 (40.6%)	92 (35.2%)	57 (21.8%)	6 (2.3%)	3.14	.836
6	I am satisfied with annual paid leave and medical benefits	67 (25.7%)	67 (25.7%)	90 (34.5%)	37 (14.2%)	2.63	1.017
7	I am willing to accept all sorts of challenges at work	112 (42.9%)	123 (47.1%)	22 (8.4%)	4 (1.5%)	3.31	.691
8	I am committed to improving the quality of services regularly	147 (56.3%)	107 (41.0%)	5 (1.9%)	2 (.8%)	3.53	.579
9	I am happy with the performance level of my command concerning revenue collection when compared to the target set	139 (53.3%)	114 (43.7%)	6 (2.3%)	2 (.8%)	3.49	.586
10	I would rate my organization as an exceptional place to work	125 (47.9%)	126 (48.3%)	9 (3.4%)	1 (.4%)	3.44	.582
11	Our compensation structures are clear for me	70 (26.8%)	97 (37.2%)	77 (29.5%)	17 (6.5%)	2.84	.896
12	Employees are trained in their respective functional areas	66 (25.3%)	110 (42.1%)	67 (25.7%)	18 (6.9%)	2.86	.877
13	I wish to stay with this organization for long	128 (49.0%)	120 (46.0%)	11 (4.2%)	2 (.8%)	3.43	.614
14	Salary payments and deduction	129	114	17	1 (.4%)	3.42	.631

remittances have been regular with considerable improvement based on various salary reviews recently.	(49.4%)	(43.7%)	(6.5%)
Weighted Average	3.17		

Source: SPSS (V23) Output based on Results as attached in Appendix C.
 Decision Rule: Mean below (<) 2.5 = Disagreed remark, and Mean above (>) 2.50 = Agreed remark

The table 2 shows that based on the mean decision criteria; officers and men of NCS are committed towards improving the quality of services regularly (3.53); officers and men of NCS are happy with the performance level concerning revenue collection when compared to the target set in their respective area commands (3.49); officers and men of NCS rate NCS as an exceptional place to work (3.44) and that is why they wish to stay with organization for long (3.43). Additionally, Table 5.12 further revealed that the salary payments and deduction remittances of officers and men of NCS have been regular with considerable improvement based on various salary reviews (3.42); officers and men of NCS are willing to accept all sorts of challenges at work (3.31); officers and men are satisfied with recognition for a good performance (3.14); officers and men of NCS are satisfied with their salary, bonus/tip/reward when compared to their performance, which raises on a good performance; officers and men are satisfied with regular and systematic financial policies regarding the increment and other monetary benefits (3.08).

Also, officers and men are satisfied with the amount of feedback they receive about their work place (3.05); officers and me of NCS are very satisfied with the promotional opportunities in the organization, which helps them to do their job (3.01); employees are trained in their respective functional areas (2.86); officer's compensation structures are clear for them (2.84); and officers and men of NCS are satisfied with annual paid leave and medical benefits (2.63). These contradicts the findings in Sibhoko and Bayat (2019) which revealed that employees were dissatisfied with pay, recognition, and advancement opportunities.

Still on Table 2, the weighted mean score of 3.17 shows that officers and men are satisfied with their job and this satisfaction favourably impacted the revenue generation (Service delivery) drive by Nigeria Customs Service (NCS) in Northwest Area Commands.

In order to complement the views of officers and men of NCS in the area commands under study, the study sought the opinion of related stakeholders that routinely work in line with the activities of NCS. Data collected from these stakeholders were computed using *SPSS (V23)* and the Outputs/Results are further analysed as follows:

Table 3: Stakeholders Responses

S/NO	(Multiple Choices)	A (%)	DA(%)	NS (%)	TOTAL (%)
1	I understand that officers of NCS put the interest of Nigeria as a major priority above theirs	12 (11.8%)	28 (27.5%)	62 (60.8%)	102 (100%)
2	There is strict compliance with existing laws by NCS officers	81 (79.4%)	xx	21 (20.6%)	102 (100%)
3	The service promptly rewards hard work among officers and men	15 (14.71%)	11 (10.78%)	76 (74.51%)	102 (100%)
4	There is a steady punishment for erring officers	54 (52.9%)	34 (33.3%)	14 (13.7%)	102 (100%)
5	Officers are always warned not to abuse the process and corrupt the system	71 (69.6%)	16 (15.7%)	15 (14.7%)	102 (100%)
6	I understand that salary and bonuses of officers is adequate compared to their performance	15 (14.71%)	41 (40.20%)	46 (45.10%)	102 (100%)
7	I observed that opportunities are given to officers to use their skills in the job are satisfactory	32 (31.37%)	19 (18.63%)	51 (50%)	102 (100%)
8	Many officers and men have the decision-making authority	43 (42.16%)	12 (11.76%)	47 (46.08%)	102 (100%)
9	Most of the officers' plans to work with NCS for a long time	79 (77.45%)	8 (7.84%)	15 (14.71%)	102 (100%)

Source: SPSS (V23) Output based on Results Key: A = Agree, D = Disagree, NS = Not Sure, and % = Percentage

Majority of the related stakeholders revealed that there is strict compliance with existing laws among NCS officers (79.4%); most of the officer's plans to work with NCS for a long time (77.45%); officers are always warned not to abuse the process and corrupt the system (69.6%); and there is a steady punishment for erring officers (52.9%). On the other hand, majority of the related stakeholders are not sure that service promptly rewards hard work among officers and men

(74.51%); that officers of NCS put the interest of Nigeria as a major priority above theirs (60.8%); those opportunities are given to officers to use their skills in the job are satisfactory (50%); that many officers and men have the decision-making authority (46.08%); and that salary and bonuses of officers is adequate compared to their performance (45.10%). These proved that, officers and men of NCS under study complies with existing laws while discharging their duties because they are always warned not to abuse the process and corrupt the system; and there is a steady punishment for erring officers. Yet, these does not literarily translate any appreciable level of satisfaction among officers and men under study.

4.1 Hypothesis Testing

Table 4: Results of Hypothesis Testing on Employees Job Satisfaction and Service Delivery

Chi-square Tests				Symmetric Measures				
Statistics	Value	Df	Asymptotic Significance (2-sided)	Ordinal by Ordinal	Value	Asymptotic Standardized Error	Approximate T	Approximate Significance
Pearson Chi-square	641.997	39	.000	Spearman Correlation	.589	.045	11.741	.000
N of valid cases		261		N of valid cases			261	

Source: SPSS (V23) Output based on Results of table 2. Key: df = Degree of Freedom and N = Number

As displayed in Table 4, results of Chi-square test statistics and symmetric statistics for the purpose of testing hypothesis as well as understanding the nature and direction of the relationship between the two variables under investigation were presented. The chi-square (X^2) value or test statistic (t-Cal) is 641.997 at 39 degree of freedom (df) at 0.000 significance level; which is lower than the study's probability benchmark of 0.05. Similarly, at X^2 critical value distribution table, the point at which 0.05 intersect degree of freedom of 39 show 53.38 as critical value (t-Tab). These statistics indicates that test statistic (t-Cal) of 649.531 is greater than the critical value (t-Tab) of 53.38. In accordance with the decision rule adopted for the purpose of hypothesis testing in this study, it can be statistically declared that this study reject its null hypothesis that says Employees'

Job Satisfaction (EJS) has no significant relation with Revenue Generation (RG) by Nigeria Customs Service (NCS) in North-West Geopolitical Area Commands in favour of its alternate. This decision is statistically appropriate because; both at upper-tail and lower-tail, analysed data failed to provide sufficient critical value that would prove the acceptance or retaining null hypothesis. Hence, Employees' Job Satisfaction (EJS) has significant positive relationship with Revenue Generation (RG) by Nigeria Customs Service (NCS) in North-West Geopolitical Area Commands.

Notwithstanding, table 4 shows Spearman Correlation coefficient of .589 between Employees' Job Satisfaction (EJS) and Revenue Generation (RG) (Service Delivery) under examination. This connotes that, there is a moderate positive relationship between Employees' Job Satisfaction (EJS) and Revenue Generation (RG) (Service delivery). In other words, Employees' Job Satisfaction (EJS) has significant positive ($r=0.589$) impact on Revenue Generation (RG) (Service delivery) by Nigeria Customs Service (NCS) in North-West Geopolitical Area Commands. The outcome of this correlation analysis is in line with the hypothesis testing results that EJS have significant positive impact on RG (Service delivery) by Nigeria Customs Service (NCS) in North-West Geopolitical Area Commands. Impliedly, Employees' Job Satisfaction (EJS) as a variable can significantly impacted the performance of NCS officers and men under study by 58.9%. In other words, if the level of employee's job satisfaction should be enhanced by 100% and all other factors remain constant, the Revenue Generation (RG) performance by officers and men of NCS in the North-West Geopolitical Area Commands will proportionately be improved by 58.9%. The remaining 41.1% would be accounted or influence by other variables captured in this study other than EJS.

4.2 Summary of Major Findings

The study revealed that Employees' Job Satisfaction (EJS) has significant positive ($r=0.589$) relationship with Services Delivered (SD) (Revenue generation) by Nigeria Customs Service (NCS) in North-West Geopolitical Area Commands. Hence, EJS can improve Services Delivered (SD) by over 58%. Officers and men are satisfied with their job and this satisfaction favourably impacted on the revenue generation drive by Nigeria Customs Service (NCS) in North-West Geopolitical Area Commands. Stakeholder's opinion revealed that, officers and

men of NCS under study comply with existing laws while discharging their duties because they are always warned not to abuse the process and corrupt the system; and there is a steady punishment for erring officers.

5.0 Conclusion

In conclusion, in line with the background to the study, this research study specifically assessed the Job Satisfaction and Service Delivery in Nigeria Customs Service (NCS) North-West Geographical Area Commands with special reference to 2009 – 2019. The study established that Customs service plays a major role in ensuring a secured nation both economically and politically. As such, this influential position of Customs cannot be achieved without the presence of certain factor such as job satisfaction. Thus, the capabilities of any public sector organization like NCS as well as its efficiency and effectiveness lie at the heart of its manpower development and capacity-building efforts.

It is also concluded that highly satisfied officers and men ultimately means higher revenue generation and maximization. Even though better pay is the kinds of compensation that today's employees want from work. But in addition to financial rewards, contemporary employees want and are increasingly demanding reward diversity and reward choice. In the contemporary public service, management of NCS need to understand that employees want a range of different things from the work place. Employees will even exchange some level of basic pay to get some of the other things they want such as recognition, regular promotion, more challenging responsibilities among others.

As a recommendation, the management of NCS should initiate and implement a performance-based/result oriented compensation strategy based on fixed threshold in order to motivate and enhance the attainment of overall goals and the performance of the service with a view of getting the best contributively and supportive effects from its officers and men through higher staff satisfaction. Both management and satisfied officers should be made to understand the objectives contained in the compensation strategy so that subjective motives can be played down while trying to enhance the common objective strategically. This, without doubt, will give room for good organizational performance.

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