# THE RELEVANCE OF MOTIVATION AS AN IMPORTANT DETERMINANT OF WORKER PERFORMANCE IN THE PUBLIC SECTOR: A CASE STUDY OF KANO STATE BOARD OF INTERNAL REVENUE

BY

HASSAN IBRAHIM DAMBATTA

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## DECLARATION

I hereby declare that the entire work herein is my work, and to the best of my knowledge has never been published or presented in any form, anywhere, for any other Degree prior to this research. All materials used/consulted for this research have been acknowledged accordingly in the footnotes and references.

## CERTIFICATION

This project report entitled, "The Relevance of Motivation as an important Determinant of worker Performance in the Public Sector: A case study of Kano State Board of Internal Revenue" by Hassan Ibrahim Dambatta, meets the regulations governing the award of the Degree of Master of Business Administration (M.B.A.) of Ahmadu Bello University, Zaria, and is approved for it's contribution to knowledge and literary presentation.

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|---|---|
| SUPERVISOR | DATE |
| DR. M. A. ALIKO | 25/10/94 |
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| HEAD OF DEPARTMENT | 7/7/98 |
| | DATE |
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## DEDICATION

THIS RESEARCH PROJECT IS DEDICATED TO ALL THOSE WHOSE HARDWORK COULD NOT EARN THEM PROMOTIONS IN THEIR PLACES OF WORK.

## ACKOWLEDGEMENT

My successful completion of this course is a further testimony of the fact that with Almighty ALLAH, all things are possible - To Allah therefore, I give my wholehearted thanks.

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Notwithstanding the support I received from others, the work as produced is entirely my responsibility alone.

ABSTRACT

Employees constitute the "living system" that make up an organisation. The success of an establishr-ment whether private or pufelic is largely dependent on the quality of people in existence, their level of motivation and the extent to which organisational objectives are attainable. The workforce therefore, largely form the bedrock of any enterprise.

This work is an attempt to lay emphasis on the consideration that should be given to the human element (by way of motivation) as they serve as the central force in determining the well-being of an •organisation. If performance and productivity is to be achieved in the public sector, it is of necessity to know the factors that would influence behaviour.

Employees would want a better pay, promotion etc to improve their standard of living. The level to which the job is enriched by incentives largely determined an employee's utmost happiness and performance on the job. Access to good accomodation, medical facilities, transportation and other favourable incentives create-satisfaction and contentment.

An organisations ability to satisfy most of these conditions would have a better chance of moving along with the workforce towards the attainment of the organisation's objectives.

This study was carried out in Kano between the months of June and July, 1994 and the Kano State Board of Internal Revenue was selected as a case study. The questionnaire method was used as the major source of gathering information while interviews were conducted with the officers responsible for the general welfare of the staff of the Board.

Reference was also made to other documents such as textbooks, journals, magazines, newspapers, research papers and other relevant materials.

The study has shown that the problem faced by the staff of the Board of Internal Revenue ranges 'from inadequate pay package and welfare facilities, job insecurity, uncertainty of promotion, limited opportunity for further training, non-participative style of leadership etc which all culminated in the resultant low level of performance and ultimately a low level revenue generation.

Furthermore, the study revealed that most of the problems arose due to the financial problems faced by the organisation. The classification of the Board under the Civil Service Structure with all it's attendant bureaucratic bottlenecks has contributed greatly to the unfavourable attitude of the workers. The problems were equally compounded due to the inepi-titude of the present management.

Recommendations were offered such as an autonomous status be given to the Board so as to curtail the Civil service/bottlenecks, evolution of a new salary structure for the organisation, a special grant be given to the Board out of the accrued revenue so as to alleviate it's financial problems, qualitative and responsive leadership which will carry the staff along etc so as to obtain consistently higher standards of performance in the organisation.

It is important to mention that issues raised in the study may not be peculiar to Kano State Board of Internal Revenue but also common to all public sector organisations.

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# CHAPTER ONE

## 1.1 INTRODUCTION

The introduction of Civil Service Reforms in Nigeria was based on the belief and philosophy that these reforms will professionalised the entire public service to make it efficient, effective and operational. But these philosophies and goals of the reforms could not be attained until and unless far reaching fundamental changes are initiated and the entire bureaucracy re-oriented to fit in within the conceptual framework of the reforms and what they were intended to achieve.

Public Service as an institution has the objective of producing and delivering public goods and services to the people. Public Servants who are known as bureaucrats are those social forces that are charged with specific responsibility for the delivery of services and public goods to the larger society.

In doing that mandatory function, they need to be motivated and their attitude to work determined in a much more profound manner so that they can discharge their wide ranging functions and responsibilities as expected of them by both the Governments and also undoubtedly the larger society.

Looking at the down turn trend within the Nigerian economy which worsen the condition of living of an average worker especially in the public sector in terms of low level of Purchasing Power, the need for additional motivation could not be overemphasized. This is necessary inorder for the working class to contribute their quota in the growth and development of their society in their individual and collective capacity for overall national development.

For any public service as constituted to perform it's functions efficiently and effectively as expected by the larger society, it needs a well organised and structured work planning with it's manpower in terms of personnel properly trained and working in a well planned offices where conditions are good which can lead to better performance and efficiency.

Equally important in this process is the recognition of human needs and desires of the bureaucrats that constituted the public service into consideration. Policy formulators and implementors most especially top Managers and Administrators must take into account individual behaviour when planning organisational structures and procedures.

Another important element that could be taken into consideration is the attitude to work and motive which induce people to take action (their motivation) which could make them productive and result oriented, mostly in the application of Management styles and theories that could transform the public service in achieving it's desired aims and objectives in providing services to the larger society.

Because of the improvement in the organisation of the public service due to the introduction of new techniques and methods, it has become increasingly necessary for the Management to accord much concern for the improved working conditions and welfare with a view to arresting the ever increasing demand and felt needs of an average worker in this inflationary period.

For any worker to be productive and result oriented in the discharge of his functions, he needs more than ever before to satisfy his felt needs in terms of feeding himself and members of his family at an average standard.

Public service is the instrument for development world wide, but constrianst and problems areas that are militating against it's growth and development most especially on it's performance could only be realised and achieved when the needs and condition of public employees are taken into consideration.

In view of the overleaf, therefore, there is the urgent need to pay attention to motivating factors and attitude to work of the employees with a view to making them productive within the context of the Nigerian economy. The need for laying emphasis on staff development programmes and manpower planning could not be over-emphasized.

It is when the above factors and conditions are considered, then a responsive, purposeful and result oriented and conscious public service will emerged and takes it historical roles in the national development to make it possible so as to response to the needs and aspirations and yearning of the larger society.

## 1.2 STATEMENT OF THE PROBLEM

Motivation has become one of the most indispensable factors in management towards the achievement of organisational goals and objectives. It is an acknowledged fact that one of the major problems facing Nigeria today especially in the public sector is the lack of devotion and loyalty to work. One does not need detail investigation to discover for oneself that the productivity, loyalty and commitment of the average Nigerian to the organisation is disappointing.

Accordingly, the success of any nation in achieving rapid economic and social development depends to a large extent on the skills, efficiency, attitudes and content-

ment of the labour force. There is thus a clear practical need today for studies which are aimed at understanding the problems which affect the organisation and efficiency of labour. The purpose of undertaking this research therefore is to assess the role motivational factors play in increasing workers productivity with particular reference to Kano State Board of Internal Revenue.

Industry has a social responsibility for making work interesting, constructive and adding to the sum total of human happiness. Employees expect to work in a conducive environment, one that facilitates their productive efforts. There is a need for medern management attitude towards employee motivation so as to change the "Carrot" and "Stick" approach which was based on wrong theoretical premise that human beings can only perform their best when coerced or threathened.

Although a great number of Nigerian workers consider their jobs soley as a means of livelihood one finds that the occupation which takes up nearly half of their working life provides many other satisfactions. A favourable working environment can lead both to increased productivity and to a reduction in absenteeism, bad time keeping, labour turnover, accident frequency rate and similar indicators of low morale. This is the essence of motivation in the organisation.

One question management most frequently ask is; how can employees be motivated? Inorder to ensure success and avoid the employment of faulty motivational devices, it is imperative and important for Management to bear in mid that employees come to an organisation with their work needs, desires, and motivation already determined.

Motivating employees become less tedious when management discovers what the needs, desires and expectations of employees are, that is what rewards they seek from their employment. In trying to find out what motivate it's workers, management must also create a climate that encourages workers to do what is in the company's best interest, that is, by integrating the company's desired goals with their desired rewards.

Organisations differ in what they can do to influence motivation, people also differ in what motivate them to work. People work hard because of companionship, money, recognition in the system and sometimes because of an incentive system that reward their efforts. The challenge of management, therefore, is to recognise and understand the impacts of the various motivational technicques on individuals and group behaviours within the organisation. It is my view that the success or failure of motivation rests on management ability to match the needs of the workers with appropriate incentives. In otherwords, motivation in the work place depends very much on the action, in action and mis-action of the leadership.

The prmiary function of leadership is to liberate the followership to perform and achieve it's objectives. The good leader integrates the goals, wants and desires of the people with those of the organisation and so get both realised concurrently.

There is therefore the need to direct motivational efforts on what motivate employees because as individuals, we spend a great energy to reach a desired goal, to satisfy a given need, or to complete a given task. This effort tends to reflect the physical, psychological and social needs that enhance our own personal well being.

There is the misconception by many organisations that financial motivation is the only method that can be adopted by managment to ensure high productivity, nothing is offered in terms of job security, job satisfaction, favourable working conditions and other conditions of service. But the trend in recent years has been to complement financial motivation with other methods of getting people to work and achieve high performance.

Motivation stimulates employees to work towards a given target. Motivation creates a cordial atmosphere between subordinates and management in such a way that supervision and understanding of orders and instructions become less cumbersome. The end of it all is increased productivity.

## 1.3 OBJECTIVE OF THE STUDY

The main objective of undertaking this research work is to assess the role motivational factors like promotion, training for acquiring skills and experience, pay package, security of job, participation, cordial workers/management relationship, degree of social interaction etc play in increasing workers productivity with particular reference to Kano State Board of Internal Revenue.

An attempt will also be made to find out the extent to which the Board of Internal Revenue is exploring and implementing any of the theories put forward by psychologists and the findings of the researchers conducted in motivating it's staff. This is because of the fact that productivity can only be increased through proper motivation.

Motivation problems facing the public service in Nigeria merit research attention and it is my hope that this research effort will help in offering some solutions to these problems.

## 1.4 SIGNIFICANCE OF THE STUDY

In this research work, attempt will be made to make an academic study on the relevance of motivation as an important determinant of worker performance in the public sector with particular reference to Kano State Board of Internal Revenue.

This research is necessary because of the growing importance of the Boards of Internal Revenue in the country as the main organisation through which the states Government source their revenue locally.

It is through these organisations that the much needed revenue for developmental purposes are generated by the states.

On the occassion of the swearing-in-ceremony of the States Administrators held at Abuja on Thursday, 9th December, 1993, the Head of State emphasized inter-alia on the need for the Administrators to:

> "Strive to mobilize as much revenue as possible to complement the receipts from the Federation accounts." [1]

Few days after the swearing-in-address by the Head

of State, the Minister of Finance in his Tuesday, 14th December, 1993 monthly Accounts Allocation meeting highlighted that henceforth:

> "all states budgets must be supported by appropriate revenues to be derived from statutory allocation and those to be generated internally during the year." [2]

It is not therefore difficult to draw conclusions from the above two policy statements which imply that the era of total dependence on the Federation for financial support by the states should be considered as bygone. In essence, the above statements highlighted the fact that states government should intensify efforts to generate enough revenue for their operations instead of depending solely on the allocation from the federation account. This new line of thinking also means that alot of homework has to be done at the Boards of Internal Revenue as the organs where the states source their revenue locally.

As a result of this new development which portrays the importance of Boards of Internal Revenue to the States, it became therefore, imperative for a study to be undertaken due to the fact that no meaningful success could be achieved without good leadership and proper motivational attitudes at these organisations.

The research is also of importance in view of the constant outcry against the Nigerian worker especially in the public sector for attitudes of resistance, non-cooperation, apathy, absenteeism, redundancy due to overstaffing which lead to labour turnover and the resultant low level of productivity.

## 1.5 HISTORICAL BACKGROUND

Prior to the establishment of the Kano State Board of Internal Revenue in 1981, the "Revenue Division" of the Ministry of Finance was mandated to control and supervise all collection of taxes and other state revenues.

Through the passage of time, there was the need to have not only an autonomous body to take full responsibility of collection of all taxes and revenues in the state, but also to widen the revenue base of the state so as to allow the government to source enough revenue inorder to enable it execute it's various development programmes.

It was under the civilian Governorship of Alhaji Mohammed Abubakar Rimi that the law establishing the "Kano State Board of Internal Revenue" was promulgated in 1981 which among other things stipulated that:

> "there is hereby established for the state a body called the Kano State Board of Internal Revenue which shall be a body corporate and shall sue and

be sued in it's corporate name."

The Board shall also consist of the following members namely:

(a) State Commissioner for Finance who shall be the Chairman;

(b) The Director of Internal Revenue;

(c) The State Director of Budget;

(d) One person representing the Business Community;

(e) The State Solicitor - General;

(f) The State Registrat of Land;

(g) The State Chief Inspector of Local Governments;

(h) The Permanent Secretary in charge of the Public Service Welfare from the office of the Head of Service.

On the 6th day of April, 1982, the Governor assented to the Law establishing the Board of Internal Revenue, and thereafter, the "Revenue Division" of the Ministry of Finance, hitherto doing the job was abolished.

## 1.6 FUNCTIONS

Like any other organisations, the law establishing the Board of Internal Revenue clearly spelt out the functions of this body, therefore in accordance with the law, the principal functions of the Board are:

(a) "Subject to the provision of this law, the Board shall assess, collect and account for all taxes in the state and may do all such things as may be deemed necessary or expedient for the assessment and collection of such taxes;

(b) The Board may by notice in the official Gazettee or in writing authorised any person to exercise or assist or advise in the exercise or performance of any function conferred or imposed upon the Board by or under this law;

(c) The Board shall have power to acquire, hold, or dispose of movable and immovable property for the purpose of it's functions under this law;

(d) The Board shall have control and supervision of all collection of other state revenue by whomsoever collected;

(e) The Board shall be charged with the formulation from time to time of proposals for the expansion and increase of the internal revenue of the state;

(f) The Board shall be charged with the planning and preparation of the annual appropriate revenue and expenditure of the Board and submission thereof to the Commissioner for inclusion in the state estimate." [4]

## 1.7 ORGANISATIONAL STRUCTURE

Inorder for the overleaf objectives to be achieved, an organisational structures was fashioned out with a Director (now Administrator) as the Chief Executive, who is responsible for the execution of the policies and the day to day affairs of the Board. He is assisted by five Directors viz:

(a) Director, Finance, Supply and Management;

(b) Director, Assessment;

(c) Director other Taxes;

(d) Director Collection;

(e) Director, Planning, Research and Statistics.

### (a) FINANCE, SUPPLY AND MANAGEMENT

This department takes charge of keeping proper accounting records and the preparation of statements of accounts for the Board. It is also in-charge of all purchases and storage of items that may be needed for the running of the organisation. The Department also oversees the recruitment process of Junior Staff and other administrative duties as may be assigned to it by the Administrator.

### (b) ASSESSMENT

This department takes care of all assessment procedures for tax purposes in respect of corporate organisations and individuals.

The department also receives and treat cases of objections and appeals with regard to wrong assessments of Business Organisations and individuals.

(c) OTHER TAXES

This department is responsible for the assessment of properties for tax purposes and the issuance of Vehicle and Drivers Licences, Registration of Vehicle, Change of Ownership and Stamp Duty.

(d) COLLECTION

The department takes charge of all collection of taxes after assessment, revenue realised from the issuance of licences, 2½% withholding tax from contract payments. The department also collect sales tax (now replaced with the new Value Added Tax), and any other collection as may be determined by the state Government from time to time.

(e) PLANNING, RESEARCH AND STATISTICS

This department is responsible for the overall planning of the operations of the operations of the organisation. It collects and appraise the data so collected for tax administration. It also looks into the aspect of research and statistics for audit purposes and investigation.

Apart from the overleaf departments, there are also some other units incharge of specific purposes that also report directly to the Administrator. These units are:

(a) Internal audit responsible for the auditing of the accounts and finances of the Board;

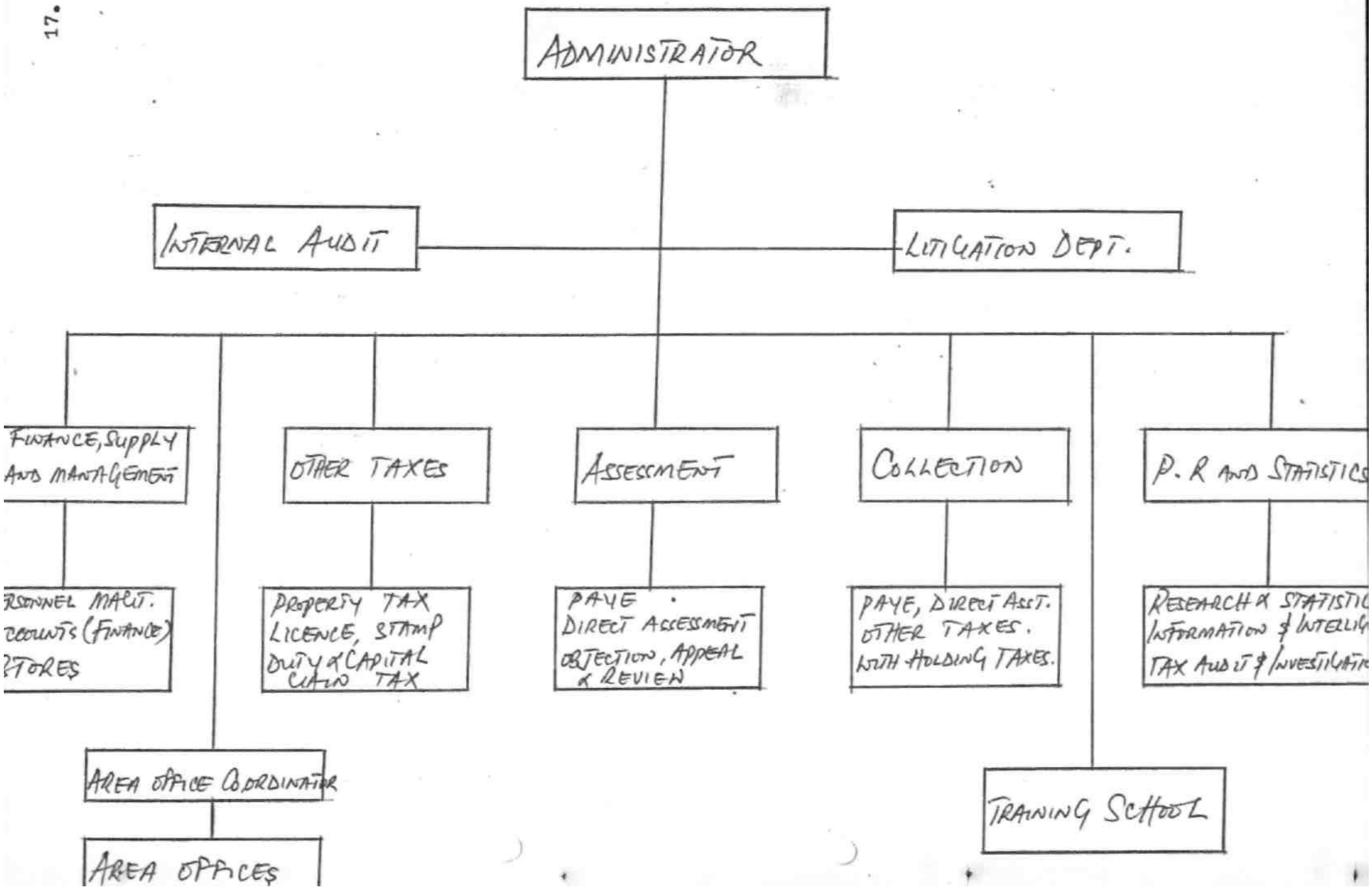
(b) Litigation unit incharge of all legal matters that may arise from the conduct of the Board's day to day business affairs;

(c) Training School which takes charge of the training needs of the staff of the Board.

In addition to the above units, the Board also has area offices in each of the 34 Local Government Councils of the state with an Area Office Coordinator who coordinates the activities of the area offices and who also report to the Administrator.

The Area Offices are responsible for the collection of all taxes and the sale of the revenue earning documents of the Board such as Licences, stickers, registration of vehicles etc at the Local Government level.

# ORGANIZATIONAL STRUCTURE OF KANO STATE BOARD OF INTERNAL REVENUE.



## 1.8 REVENUE GENERATION AND COLLECTION

The Board does not generate funds for the running of it's day to day activities but whatever is generated by it is paid directly to the state's treasury. The State Government in turn through the Ministry of Finance gives a monthly subvention to the Board for it's activities.

The State inherited the collection of personal Income Tax from the defunct Northern Nigerian government in 1968. In addition to the Personal Income Tax, other forms of revenue generation and collection were the entertainment, motor licences and pools betting taxes. Native Authority then, were left with the responsibility of collecting Community and Cattle Taxes through the traditional rulers. As the State progressed, more revenue generating sources were developed to provide the required funds for financing the ever increasing demand for social services to the community. Today, revenue accrue to the state from many sources including the following:

(1) Personal Income Tax (PAYE AND DIRECT ASSESSMENT)

(2) Sales and Entertainment Taxes

(3) Property Tax

(4) Stamp Duty and Capital Gains Tax

(5) Motor Dealership Fees

(6) Motor Licencing Fees

1. PERSONAL INCOME TAX

The Personal Income Tax is divided into two:

(a) Pay-as-you-earn:

This is the deductions made from the emoluments of all public and private workers in the state is remitted to the Board through the individual organisations operating in the state.

(b) Direct Assessment:

This is the tax imposed on individuals who are self employed like Traders, Businessmen and Partnerships who are also operating in the state.

2. SALES AND ENTERTAINMENT TAXES

(a) Sales Tax

This is an indirect tax imposed on consumers of products and other services. But recently, this tax has been replaced with Value Added Tax which was introduced by the Federal Government. All the same, the states are to receive certain percentage (yet to be determined by the government) from the proceeds of this tax.

(b) Entertainment Tax

This is a token amount of money being charged to individuals who visit public places like stadium, Hotels and Restuarants.

3. PROPERTY TAX

This is a levy imposed on rented properties depending on location and types of building.

The rate chargeable are as per schedule below:

HOUSES

| | LOCATION | BUNGALOW | STOREY | OTHERS |
|---|---|---|---|---|
| (a) | Nassarawa, Bompai and other Commercial areas of Kano Township | ₦300.00 | ₦350.00 | ₦100.00 |
| (b) | Other areas within Kano Municipal | ₦250.00 | ₦250.00 | ₦ 75.00 |
| (c) | Areas outside Kano eg Local Government Councils. | ₦150.00 | ₦150.00 | ₦ 50.00 |

FLATS

| HOUSE WITH | ZONE A | ZONE B | ZONE C |
|---|---|---|---|
| 4 or more Bedrooms | ₦250.00 | ₦200.00 | ₦250.00 |
| 3 — Bedrooms | ₦200.00 | ₦150.00 | ₦100.00 |
| 2 - Bedrooms | ₦150.00 | ₦100.00 | ₦ 50.00 |
| Multi Storey Compound | ₦300.00 | ₦200.00 | ₦100.00 |

INDUSTRIAL/COMMERCIAL BUILDINGS

| Kano Municipal/Township | Other Areas outside |
|---|---|
| ₦1,000.00 | ₦300.00 |

BANKS/RESTAURANTS

| Kano Township | Other Local Government |
|---|---|
| ₦500.00 | ₦300.00 |

Not all properties are chargeable to income tax as some have been exempted eg Properties of Charitable organisations, Residential houses not rented out, buildings owned or occupied by cooperative societies.

4. STAMP DUTY AND CAPITAL GAINS TAX

The legal framework of stamp duty is covered by section 88 of the Chapter 128 of Stamp Duty Law and Stamp Duty Variation Notice of 1978. The Stamp Duty rates are as follows:

| | ITEMS | STAMP DUTY |
|---|---|---|
| (a) | Agreement Under Hand | ₦4.00 |
| (b) | Agreement Under Seal | ₦4.00 |
| (c) | Deeds of Assignment | ₦4.00 for every ₦200.00 Consideration or part thereof. |
| (d) | Bonds | ₦4.00 |
| (e) | Guarantee | ₦4.00 |
| (f) | Lease or Sub lease | ₦2.00 for every ₦200 Consideration or part thereof. |
| (g) | Mortgage | ₦1.00 for every ₦200.00 or part thereof. |
| (i) | Legal or Equitable | |
| (h) | Promisory | |
| (i) | Sum of exceeding ₦40.00 | ₦2.00 |
| (ii) | Sum exceeding ₦40.00 | ₦4.00 |
| (i) | Realease or Surrender | ₦4.00 |
| (j) | Bills or Sales | ₦1.00 for every ₦100.00 |
| (k) | Voting Papers | ₦0.10k |
| (l) | Warrant Attorney | ₦4.00 |
| (m) | Collateral Security | ₦0.50k for every ₦200 or part thereof. |

| | | |
|---|---|---|
| (n) | Counterpart Copies | ₦1.00 |
| (o) | Purchase of Nominal Share Capital | ₦1.50 for every ₦100.00 |
| (p) | Proxy Forms | ₦0.10k each. |
| (q) | Indemnity | 1% of total consideration |
| (r) | Bills Payable | ₦0.50k for every ₦200.00 |

A penalty of ₦4.00 is imposed on each item of Stamp Duty if is not presented for the duty within 28 days after the transaction. On Capital Gains, a tax is charged at the rate of 20% of gain accuring on disposal of assets.

(s) 2½% WITHHOLDING TAX

These are deductions withheld in respect of contracts and rental income. The tax realise from these sources is expected to be remitted to the relevant tax authorities by the agents of collection.

5. MOTOR DEALERSHIP FEES.

All registered motor dealers apart from paying their individual income tax under direct assessment are also expected to pay dealership fee annually and is subject to review from time to time. Presently, it is fixed at ₦5,000.00 per annum.

6. MOTOR LICENCING FEES

This is the money realised from the issuance of Vehicle and Drivers Licences, Plate numbers, Registration of Vehicles, Change of Ownership, Learner's Permit, Stickers for Buses, Motor Cycles, Taxis and other Commercial Vehicles.

7. Any other source that may be determined by the State Government from time to time.

1.9 DELIMITATION AND LIMITATION OF THE STUDY

The topic under discussion in this research work is a very wide and controversial one. This is so because of it's complexity due to the complex nature of human beings. The issue of motivating employees also depend very much on the angle you view it and the individual concerned.

Human beings are the most difficult to predict. As such, what may satisfy one person may not necessarily satisfy another. What may even satisfy somebody today may not satisfy him tomorrow.

It is therefore in view of the above, that I have deliberately limited the discussion of the topic on some of the personal needs of the workers of the Kano State Board of Internal Revenue. It is my belief that these personal needs have to be satisfied first before any meaningful success could be achieved in any organisation.

As mentioned overleaf, all discussions in this work will be made with particular reference to Kano State Board of Internal Revenue and not to the whole public service, even though references will be made from time to time on the general aspect of the public service.

Research work of this nature can not be without some accompanying limitations. These limitations may be due to the time factors, financial constraints and the likelihood of non-cooperation of the officers with regards to getting the relevant information on the topic under study which may contribute to my inability to make a thorough investigation and complete analysis of the situation.

# CHAPTER TWO

# LITERATURE REVIEW

## 2.1 INTRODUCTION

The most important part of Manager's task is to get things done through people. It became necessary, therefore, for him to understand how people are motivated. This is because the way some people are motivated will be quite different from the way others will be motivated. Money, Working Conditions, Job Security etc will have some effect on some people while others will prefer recognition, achievement and responsibility. Therefore, understanding motivation and it's application in any organisation is very important, because goals and objectives can only be achieved through better and positive motivation.

The term motivation is a very important concept in Management Science. Psychologists and other researchers have been working on the use of the term "Motivation" in a variety of ways. Because of the variety in the use of the term, these researchers have not always agreed on exactly which types of behaviour should be classified as motivated behaviour. At the present time, there seem to be some agreement that the distinguishing characteristics of motivated behaviour is that, it is goal directed.

Mr. Boniface C. Madu[1] in his article "Motivation - the fuel for increased job performance" previewed some definitions given by three prominent psychologists - Researchers in the field of Motivation i.e Bindra, Atkinson, and M. R. Jones. Bindra (1959) has said that "the core of what is usually called the problem of motivation lies in the purposive" or goal directed aspect of behaviour. "Atkinson (1964) maintains that "the study of motivation has to do with the analysis of various factors which incite and direct an individual actions. M. R. Jones (1955) states that "Motivation is concerned with how behaviour gets started, is energized, is sustained, directed, is stopped and what kind of subjective reaction is present in the organism while all this is going on."

Madu continued by saying that the definition given by M. R. Jones is more detailed and inclusive than Bindra's or Atkinson's. He further said, the research on motivation in organisation has infact touched all the issues raised by Jones definition and suggests that they must all be considered if we are to understand motivation in organisation.

Similarly, G. C. Okogwu [2] in his article "How to motivate the workers" tried to define the term motivation. He said "Motivation is concerned with the Why's rather than the How's or What of human behaviour.

Therefore, the primary focus of motivation is to explain why people do what they do. It is an emotion or desire operating on the person's will and causing that person to act. He concluded, "Motivation refers to the way in which urges, drives, aspirations, strivings or needs, direct control or explain the behaviour of human beings."

Also Carlisle (1976) [3] aply stated that. "Motivation is the aspect of personality that is associated with enthusiasm in carrying out differentiated activities."

From the above definitions, one can understand or see how difficult it is to define the term motivation. This is due to the fact that motivation is a complex process and people have different needs and the various perception about them by many organisations.

It will be of importance if we conclude our discussions on the definitions of motivation as given by some researchers by making reference to the words of Robert C. Appleby [4] where he said " all aspects of motivation of employees can not be provided by management as other influences occur outside the working environment. He continued, the environment in which we find ourselves at any given time has great influence on our motivation. In work situations, Management has considerable control over the environment or climate in which work is performed.

Management designs the monetary reward system and the psychological incentive programme. Managing the environment in which work is performed to achieve goals is challenging but is rarely accomplished easily or completely."

People enter organisations with their own personal needs and hope that these needs will be satisfied by the Management. Management also has it's own target or goal which it hopes to achieve, this is the essence of setting-up the organisation. For employees to do their best i.e for their performance or productivity to be increased, their needs have to be satisfied either partially or completely,otherwise, they will use their energy to subvert the ends sought by the organisation. Also for Management to achieve it's goal for setting the organisation, the employees have to cooperate to work hard. This shows that there must be some some integration of the needs of the employees and the goals of the organisation i.e Management should take into consideration the personal needs of it's employees when setting it's organisational goals.

In intergrating the needs of the employees and the goals of the organisation for better results, Management faces a lot of problems when it comes to motivation. As mentioned earlier, this is because the way this set of people are motivated will not be the same way another set will be motivated or what motivate this set will not at the same time motivate another set.

It is because of these motivational problems many organisations face at one time or the other, that many psychologists and researchers have devoted their time, energy and resources in conducting researches inorder to find out the causes of these problems and to also offer the necessary solutions. The outcomes of their researches are developed theories in which they listed the various needs of people and suggested the motivational techniques to be followed in accomplishing organisational goals and objectives. These psychologists include: Abraham Maslow who developed the "Hierarchy of Needs theory;" J. Stacy Adams - the equity theory; Victor H. Vroom - the expectancy theory; Douglas Mcgregor - theory X and theory Y and many others.

## 2.2 THEORIES OF WORKER MOTIVATION

As mentioned above many theoretical views of work motivation have been proposed, these theories will be limited to five of the major perspective. Need theory, equity theory, valence - instrumentality - expectancy theory, theory X and theory Y, and motivater - Hygiene factors.

## 2.2 - 1 NEED THEORY

The best known theory of human needs in organisation has been proposed by Abraham Maslow which has been popularly applied to understanding human motivation in organisations.

According to Maslow "needs are the key to understanding behaviour" and thus understanding the concept of motivation. This statement underlie his ever popular hierarchy of needs which he said are arranged in their order of prepotency as follows:

(a) "Physiological needs include the need for food, drinks, sex, shelter, clothing, rest, sleep and resporation;

(b) Safety or Security needs are the needs for protection against danger - attack, job layoffs and other dangers;

(c) Belonging or social needs involve association and interaction with others in groups for love, friendship affection and acceptance;

(d) Esteem, Status or ego needs are related to self respect, the respect of others, prestige, recognition and ego satisfaction;

(e) Self-actualization or realization needs motivate us to seek self development, self expression, creativity and self fulfilment through becoming what we are capable of becoming." [5]

The first two are primary needs which are required for human survival and the subsequent three are secondary needs which motivate people to achieve higher goals. The principles of the hierarchy of needs imply that the first and most important needs of any individual which will motivate that individual to action are the physiological needs which are typified by the need for food and water. Once the physiological need is satisfied, it ceases to be a motivating factor and priority switches to safety need which includes the need for shelter from wheather, clothing, physical security, job security and so on. When safety need is satisfied, priority again switches to affection need - the need for friends, wife or husband, children, colleagues and soon. And so the cycle continues with Esteem Needs - need for status, appreciation, respect etc. and then self Actualization Need - the need to feel fulfilled, the need to do what one loves most, to achieve one's potentials.

In practice, each need does not have to be satisfied 100 percent before focus switches to the next. The degree to which a need is satisfied before emphasis changes to the next in the hierarchy, will vary from individual to individual. However, most individuals operate in a state in which the needs are satisfied to varying degrees. It is also noted that once a need is satisfied to the level that focus - switches to another, the satisfied need ceases to be a motivating factor.

In a work environment where adequate provision is made for all these needs, the needs in themselves will cease to motivate.

The most potent question that arise when discussing Maslow's needs theory is whether needs are learned or unlearned and also whether they function as part of the conscious or unconscious? Obviously, physiological needs for example are innate (inside us) and unlearned. People do not and can not learn to be hungry. However, certain aspects of this behaviour can be learned eg the choice of a hungry individual as to whether to eat Nigerian or European food is essentially learned.

Hence, it should be said that whereas physiological needs are primarily an inherent part of people and part of their awareness when engaging in satisfying the needs (e.g eating) psychological needs (or the needs of satisfying them) are primarily learned and unconscious. The human being undoubtedly has an innate need for stimulation, understanding, affection and curiosity - but the specific goals of individuals in obtaining gratification of these needs are learned; and often times, the individual is not normally conscious that in behaving in particular ways to achieve these needs, he is reacting to acknowledged controllable needs.

## 2.2 - 2 EQUITY NEEDS [6]

In contrast to this focus on individual needs, equity theory views motivation from the perspective of the social comparisons workers make between themselves and others.

J. Stacy Adams, the originator of equity theory asserted that workers are motivated to maintain fair or "equitable" relationships between themselves and to change those relationships that are unfair or inequitable.

Equity theory proposes that workers make social comparisons between themselves and other people in two areas: Outcome - What workers believe they and others get out of their jobs and inputs - the contributions they believe they and others make to their jobs. A worker's outcomes may include such benefits as pay, fringe benefits, or the prestige one receives on the job. Inputs may include such contribution as the amount of time worked, the amount of effort expended, the number of units produced or the qualifications one brings to the job. It is important to note that equity theory is concerned with outcomes and inputs as they are perceived by the people involved, not necessarily how they actually are.

The theory therefore states that people compare their outcomes and inputs to those of others in the form of a ratio. Specifically, they compare the ratio of their own outcome/inputs to the ratio of outcomes/ inputs of other people.

According to the theory, a person is said to experience over payment in equity when his or her outcomes/inputs ratio is greater than the corresponding ratio of another person with whom the person compares himself or herself. Over paid workers are theorized to feel guilty. Someone is said to experience underpayment in equity when the ratio of his or her outcome/input ration is less than the corresponding ratio of another with whom the person compares himself or herself. Underpaid workers are theorized to feel angry. Finally, a condition of equitable payment is said to exist - when the outcome/input ratio of a person is equal to the corresponding ratio of another person with whom the individual compares himself or herself. Equitably paid workers are theorized to feel satisfied.

## 2.2 - 3 VALENCE - INSTRUMENTALITY - EXPECTANCY THEORY [7]

The theories referred to overleaf, tended to focus their attention on motives or needs. The development of the expectancy theory is mainly the result of the work of Victor H. Vroom who claims that motivation is the product of Expectancy and Valence - Motivation = Expectancy x Valence), where expectancy is the belief that an act will be rewarded and the valence is the attractiveness of the reward.

The core of the theory relates as to how a person perceives the relationships between three things - effort, performance and rewards. For example, the prospects of promotion could be low, if a worker perceives that promotion is attained primarily on length of service. In such a situation, performance does not lead to rewards, so effort in that direction is not seen as worth - while. Effort does not necessarily lead to effective performance, if the individual worker has insufficient knowledge and skills, or if his perception of his role does not equate with that of his superior.

The theory has significance to management because it suggests that managers should communicate clearly how goals such as money, promotion and enhanced status are earned.

In addition, the theory should be applied in work design studies where rewards are being geared to intrinsic job factors such as Variety and autonomy.

## 2.2 - 4 MCGREGOR: THEORY X AND THEORY Y

Douglas Megregor in his research identified two styles of managing based on theory X which is termed to be the traditional or the pessimistic view of man, and the modern (human resource) philosophy of management or the optimistic view of man.

According to Megregor, each style involves certain assumptions concerning human nature in work organisations.

### ASSUMPTION FOR THEORY X

1. "The average human being has an inherent dislike for work and will avoid it if he can;
2. Because of this human characteristics of disliking work, most people must be coerced, controlled, directed or threathened with punishment to get them to put forth adequate effort toward the achievement of the organisational objectives;
3. The average human being prefers to be directed, wishes to avoid responsibility, has relatively little ambition, wants security above all." [8]

From the aforementioned assumptions, one could deduce that the traditional managerial management or theory X emphasizes upon fitting the worker on the job rather than adopting the job to the man: people are induced to produce, through "Carrot and Stick," that is Monetary incentives on the one hand and threats, fear and the discharge on the other. Theory X is common in Military forces, private business and in Government bureaucracy.

On the other side of the coin is the modern (human resource) philosophy of management otherwise known as theory Y, which is based upon an optimistic view of the nature of man and holds the following assumptions:

1. "The expenditure of physical and mental effort in work is as natural as play and rest;
2. External Control and the threat of punishment are not the only means for bringing about effort toward organisational objectives; Man will exercise self direction and self control in the service of objectives to which he is committed;
3. Commitment to objectives is a function of the rewards associated with their achievement;
4. The average human being learns under proper conditions, not only to accept but to seek responsibility;

5. The capacity to exercise a relatively high degree of imagination, ingenuity and creativity in the solution to organisational problems is widely, not narrowly distributed in the population;

6. Under the conditions of modern industrial life, the intellectual potentialities of the average human being are only partially utilized." [9]

Advocates of this school of thought hold that employees will work actively for the goals of the organisation when such behaviour is compatible with their own goals. Management should share information and objectives with subordinates. It is adviseable for Management to create a climate where employees may contribute towards decisions affecting the business in those areas where they possess competence.

Theory Y holds that all motives be it economic, social or egoistic must be activated. The employee is mostly highly motivated to work when the motivation is intrinsic. A practical Manifestation of the human resource or Modern approach to management is "Management by Objective." Drucker states that "Management by Objectives is a system of management in which there is genuine collaboration between Managers and their subordinates in developing performance goals, and performance measures, and in evaluation of performance on an on-going basis." [10]

## 2.2 - 5 HERZBERG'S MOTIVATION - HYGIENE THEORY

In the late 1950's, Frederick Herzberg and his associates interviewed over 200 engineers and architects in pittzburg and carried out intense studies in industries to find out why people find some events in their working places highly satisfying and some highly dissatisfying. From the results of the studies, they developed the theory that in a work environment, job satisfaction and job dissatisfaction are not simply opposite. They may have different causes. Their results supported the theory that feelings of strong job satisfaction which seemed to be effective in motivating the individual to superior effort and performance come principally from the task itself. The motivating factors which derive from the task itself are called "Intrinsic factors" and are classified under five headings:

1. "The actual achievement of the employee as seen by the employee himself (not as seen by the employer).
2. Recognition associated with the achievement.
3. Increased responsibility as a result of the performance.
4. Opportunity to grow in knowledge and capability.
5. Chance for advancement and self fulfillment." [11]

Apart from these real motivators, there is another set of factors which may be considered "Conditions precedent" to motivation. These factors usually termed "Hygiene Factors" or Extrinsic factors do not by themselves motivate but they create the environment which makes motivation possible. Their absence is responsible for feelings of dissatisfaction but their presence may not necessarily make for job satisfaction.

The Extrinsic/Hygiene factors are :

1. "Improved pay and other benefits.
2. Improved Supervision and Leadership.
3. Good Company Policies and Administration.
4. Good Physical working surroundings.
5. Job Security." [12]

It is noted that the removal of the causes of dissatisfaction will not make people like their tasks better. If a task is boring, no matter how much a worker is paid, no matter how good the supervision and leadership, no matter how improved the company's policies and administration, no matter how good the working surroundings, that task will remain boring. Having good hygiene factors may make it easier to tolerate the boring task in the short run, but the real motivator is the feeling of achievement of the performer , the recognition which he feels he gets for performing that task, the additional responsibility which will come to him as a result of performing that task, the advancement to

a higher level of work and his growth in competence. The main point made here is that to motivate workers, you must give them the chance to enable them enjoy success at what they are doing.

From the above discussions of theories of motivation, we can see that motivation is a complex process and also very difficult to apply for accomplishing organisational goals. Henry H. Albert[13] has once said that the ability to make effective motivational decisions requires knowledge about the motives which bring about purposeful behaviour. Therefore, the decision maker must have insights into the manner in which people will respond to particular conditions. Human behaviour must be susceptible to the concept of causality if control is to become a possibility.

## 2.3 FINDINGS OF STUDIES DONE IN NIGERIA

In view of the many problems that bedeviled the public service in Nigeria such as growth of bureauracy, negative attitude to work by many workers, under utilization of manpower and labour unrest, many attempts had been made to respond to these problems. These attempts culminated in the setting up of various administrative reform commissions with the sole objective of proposing of various reform measures.

Between 1934 and 1988 for instance, 18 different investigatory bodies were set up by different governments to advise them on one aspect of the public service or the other. Basically, these bodies took the form of a grading team or review commssions charged with the responsibility for recommending wages and salary structures or appropriate organisational structure considered suitable to the needs of the public service. A list of these bodies include the following:

| | | | |
|---|---|---|---|
| 1. | The Hunt Committee | - | 1934 |
| 2. | The Bridges Committee | - | 1942 |
| 3. | The Tuto-Daries Commission | - | 1945 |
| 4. | Harragin Commission | - | 1946 |
| 5. | The Miller Committee | - | 1946 |
| 6. | The Foot Commission | - | 1948 |
| 7. | The Philipson - Adebo Commission | - | 1953 |
| 8. | The Lidbury Commission | - | 1954 |
| 9. | The Gorsuch Commission | - | 1955 |
| 10. | The Mbanefo | - | 1959 |
| 11. | The New Commission | - | 1959 |
| 12. | The Morgan Commission | - | 1963 |
| 13. | The Elwood Grading Team | - | 1966 |
| 14. | The Adebo Commission | - | 1971 |

| | | | |
|---|---|---|---|
| 15. | The Udoji Commission | - | 1972 |
| 16. | The Akintola Williams | - | 1975 |
| 17. | The Onosode Commission | - | 1975 |
| 18. | The Dotun Philips | - | 1988 [14] |

Whether limited or widespread in their terms of reference and coverage, these review commissions have one thing in common - they seek to boost workers morale and thereby hopefully bring about greater results and better performance in the achievement of the objectives of the public service.

Of all the review commissions, the one that made the greatest impact on the public service is the Udoji report. The term of reference of the commission is to have regard to the need to secure adequate development and optimum utilization of manpower and to increase the efficiency and effectiveness of the service in meeting the challenge of a development oriented society. The Major thrusts of the Udoji report are:

(a) "The need for each department and agency to pursue a cordinated overall corporate objective with as much harmony and impact as possible.

(b) Rational decision making i.e objectives must be pursued by choosing the most cost-effective of all the alternatives approaches available.

(c) Concern for productivity economy and efficiency in the performance of the public service. The commission recommended the application of the latest mamagement tools and techniques such as management by objectives, project management and that of planning, programming and budgeting system as an intergral part of it's new style of management.

(d) In addititon to the above new styles of management, the commission also recommended and the Government accepted across the Board salary increase for all public workers." [15]

2.4. KEY MOTIVATIONAL TECHNIQUES

Many authors have shown their concern over the motivational problems facing organisations. It is because of this that some authors have identified and put forward some techniques which they hope if properly applied will help in solving or reducing these problems.

For our purpose, the followings are the motivational techniques as put forward by Koontz, Baron, Ubeku etal.

## 2.4 - 1 PROMOTION

Employees want to see a change for the better in their place of work. A Clerk would like to become a Senior Clerk, a Salesman would like to be a Senior Salesman.

Promotion brings along with it not just more money but a mark of recognition of the individual's performance. Consequently, inorder to justify this recognition, the employee promoted puts more efforts in his new job. Promotion puts new life in the individual and activates his knowledge, skills etc and he in consequence strives harder to be efficient in his new job.

## 2.4 - 2 CORDIAL WORKERS/MANAGEMENT RELATIONSHIP

The success of an organisation is not only measured by the amount of profits the company could make but the degree of industrial peace that could be maintained in the organisation.

Nothing could be gained by confrontation. Genuine negotiation can only take place when the relationship between workers and management is not strained. We are in the "world of realities rather than the world of textbooks".

Those charges with the responsibility of industrial relations and personnel management must be experienced on the job.

## 2.4 - 3 MONEY

Money is an important reward for most people even though it does not satisfy their needs. It is secondary re-inforcement or reward which induces appropriate behavioural response so long as it can be used at some future time to satisfy more basic human motives.

The importance of money as an instrument of motivation is sometimes undervalued. Money has a universal appeal because it enables the means for satisfying almost every human motive. It can be exchanged for an evening at the theatre, brown shoes, a week in paris or a management book. The motivational problems are greatly simplified by a money system.

## 2.4 - 4 JOB ENRICHMENT

People get most satisfaction from the job itself. Therefore efforts should be made to enrich the job if satisfaction is to be achieved. Thus satisfaction is not likely to be achieved unless the basic needs of the employees are satisfied first and this varies from one individual to another. A Job can be enriched by:

1. Encouraging participation of subordinates and interaction between workers.
2. Giving workers feeling of personal responsibility for their task.
3. Giving workers more latitude in deciding about such things as work methods, sequences and pace or by letting them make decisions about accepting or rejecting materials.
4. Giving people feedback on their job performance.

## 2.4 - 5 GOOD LEADERSHIP

Personality determines human behaviour and good understanding of personality must be known before choosing a leader in industry. A good leader must always lead by good example. Good leadership on the part of the Manager and Supervisors will prevent majority of our present industrial conflict in the country. Lord Montgomery in his book "path to leadership" describes a leader as: "One who can be looked upto, whose personal judgement is trusted, who can inspire and warm the hearts of those he leads, gaining their trust and confidence, and explaining what is needed in language which can be understood."

## 2.5 SUMMARY

This very short review of existing interature shows how difficult it is to define motivation and it's application for management policies.

All in all, the various theories emphasize the following:

Need theory focuses on the nature of human needs and the extent to which workers needs are fulfilled on their jobs eg Hierarchy of Need theory propounded by psychologist Abraham Maslow.

A broader theoretical conceptualization of work motivation is taken by uity theory. It asserts that workers are motivated to maintain fair relationships between themselves and others in their organisations.

Valence - Instrumentality and - Expectancy theory proposes that individuals are motivated by their beliefs concerning the extent to which the organisation can offer them meaningful rewards for the effort they put forth. It also recognises that motivation is just one of general determinants of job performance.

Mcgregor in his theory X and theory Y identified two styles of managing needs based on theory X which is termed to be the pessimistic view of man and theory Y, the optimistic view of man. According to him each style involves certain assumptions concerning human nature in organisations.

Herzberg in his motivation - Hygiene approach to motivation explains the distinction between these factors that lead to real satisfaction and those factors that lead to job dissatisfaction. He labels the former "motivators" and the later "Hygiene" factors. The motivators include: Achievement, Recognition, Challenging work, Advancement and Growth in the job, while the hygiene factors include: Company policy and Administration, Supervision, Working Conditions, Salary, Status, Job Security etc.

He further explains how jobs can be redesigned to provide the greater array of motivating factors and thus generate improved performance.

From the points discussed above, one can conclude that the functions of management is to marry employees goals with organisational goals for harmonious co-existence.

To accomplish this, the Manager has to communicate with the employees inorder to encourage goal congruency lead so that the correct goals can be achieved. The employees have to be motivated to ensure that the goals of the organisation are achieved.

The Manager is therefore the moving force behind organisational performance. Although certain factors outside his control could also affect the performance of the organisation.

FOOTNOTES


1. BONIFACE C. MADU, Motivation - the fuel for increased job performance. Business Times, Monday, 15th August, 1983 page 9

2. G. C. OKOGWU, How to motivate the workers. Daily Times, Tuesday, July 5th 1983 page 10.

3. CENTRAL BANK OF NIGERIA Bullion of July 1984 page 111

4. ROBERT C - APPLEBY Modern Business Administration. Pitman Books Ltd. (1981) page 123.

5. MANAGEMENT IN NIGERIA April/June, 1992 Vol. 28 No. 2 pp. 17.

6. ROBERT BARON, Behaviour In Organisations 2nd Edition page 79 - 82.

7. IBID pp 85 - 88

8. DOUGLAS MCGREGOR, The Human Side of Enterprises. N. Y. Magraw Hill Book Co. 1960 pp. 33 - 34.

9. IBID page 47 - 48

10. PETER DRUCKER, The practice of Management N. Y. Hwiper and Row (1970) page 34.

11. MANAGEMENT IN NIGERIA April/June, 1992 Vol. 28 No. 2 pp. 17

12. IBID page 18

13. HENRY H. ALBERS, Principles of Management. A modern approach. 4th Edition pp. 496 - 7.

14. SOLA AINA, Personel Management In Nigeria. Edition F. Communication (1992) page 34.

15. IBID page 35.

# CHAPTER THREE

## 3.0 METHODOLOGY OF THE STUDY.

This research work was carried out between the months of June and July, 1994 which gave the position of things at this material time and also serve as a guide for further investigation on the subject in future.

Research methodology as the name implies describes the ways and means by which a person conducting a research work can acquire the necessary data to enable him investigate a given problem and to also offer the necessary solutions.

There are many methods that can be used to acquire this information. The choice of which method to use for investigating a given problem is an important consideration that any investigator must make before attempting to research into the problem.

To enable the researcher make a choice of primary research method that is appropriate to his problem requires a thorough knowledge of the basic methods of research that are generally used. Time is very important in research and so it is being used in classifying research methods as follows:-

(a) Historical Research Method.

This is a conscious attempt to study past trend of events inorder to relate them to the present happenings for better appreciation and maximizing the benefits thereof. It is the interpretation of past trends of attitudes, events and facts. Sources of historical research method include documents and relics. Documents are written information of the past while relics are generally

archaeological or geological remains such as tools and utensils.

(b) Descriptive Research Method

It is an attempt to describe a given phenomena. It specifies the nature of the event being researched into. It also gives the picture of a situation or population. Any study of a phenomena generally begins with full understanding (description) of the phenomena.

Accurate descriptions are imperative for making a wide range of policy decisions. Naturally every research effort is supposed to start with exploratory and descriptive research in order to make the problem area very clear and understandable. Descriptive research deals with factual and accurate data relating to actual situations or events and it gives exactly how the situation is at the time of study. Because it is descriptive in nature, it uses survey method of data collection.

(c) Survey Research Method

This deals with the studies of both large and small sample of a selected population. The aims might be to discover the relative distribution, inter-relations etc. Survey techniques include personal interview, telephone, mail questionaire and the panel.

(d) Experimental Research Method

This is a method mainly to establish a relationship among variables. It is used for identifying the conditions under which such relationships exist. It is a process that provide a systematic and logical procedures for identifying and evaluating the relationships between variables that create a particular state of affairs under controlled conditions.

The first thing a researcher must do toward deciding on which method of research to choose for the problem at hand is to find out the true area of the problem.

In view of the above and the topic under study which is entitled: "The relevance of motivation as an important determinant of worker performance in the public sector with particular emphasis on Kano State Board of Internal Revenue", a combination of the historical, descrtiptive and survey methods were used in acquiring the relevant information. It is my conviction that the only way desired objective, in any organisation can be achieve is through the commitment and determination of the labour force. This is only possible if the employees of that organisation are well taken careof.

The questionaire method was used as the major source of gathering information. The questionaires was divided into two sections. Section A specifically dealt with the personal data of the respondents in terms of their age, sex marital status, rank, qualification and department. Others include their local government council and state of origin.

Section B dealt with the general conditions of the job, which ranged from pay package and other welfare facilities, training programmes available to the staff and basis use in promotions. Others include job security, the number of years spent in the service, the level of social interactions among the staff and their participation in the decision making process. Lastly, the issue of leadership style of the management and how the workers perceived it was also mentioned.

The questionaires were distributed to 70 staff of the organisation which included 15 senior management staff of the rank of principal officers to Director level, 35 of the middle staff of the rank of offices on Grade level 07 to 10, while the remaining 20 represented the

of scale 6 and below.

As can be seen from the distribution, majority of the respondents came from the middle level who were regarded as the backbone of the organisation and actually executing the major policies. These respondnets were selected randonly and cut across the different departments which gave a wide ranging views on the general aspects of the organisation.

Top Management officers responsible for the general welfare of the staff were equally interviewed. These officers included the Administrator, Director, Finance and supply, Director, collection, secretary of the Board, Head of personnel, principal of the training school and the principal Accountant.

The questions asked ranges from the personnel policies, training programmes, operational finances, the welfare programmes of the organisation and the problems encountered in the course of its operations.

Some middle staff were also interviewed which prevented the normal lapse of timewith questionaires and useful follow-up questions were also made.

Reference was also made to other documents such as textbooks, Journals, magazines, Newspapers and other relevant materials. These altogether enabled me to undertook a literature review which together with my observations and personal knowledge of the organisation helped greatly in this research work.

In view of the large amount of data collected from the respondents during this research work, it became imperative for a statistical analysis to be carried out with a view to editing, coding and tabulating it for proper understanding and the determination of meaningful information.

Accordingly, the information collected was tabulated under the following headings:-

a) Educational levels of the respondents;

b) Promotion criteria used;

c) Availability of Training programmes;

d) Relationship between workers and managements;

e) Pay package obtainable;

f) Security of job.

g) Level of participation of the staff in the decision making process;

h) Availability of welfare facilities;

i) Degree of social interactions among the staff;

j) Degree of supervision on the conduct of their operation;

k) Perception on the leadership style of the management.

It is therefore, the totality of the above factors that can guarantee any meaningful achievement in any organisation not least are the organisations in the public sector. These factors will also motivate the employees to put in their best for the realisation of the organisational objectives.

# CHAPTER FOUR

## 4.0 PRESENTATION, ANALYSIS AND DISCUSSIONS OF DATA.

### 4.1 PRESENTATION

The total number of questionaire distributed was 70, and out of this number, 60 were duly completed and returned. This figure represented about 85.7% of the total questionaire which guaranteed a meaningful analysis to be carried out and conclusions to be made.

Also, out of this number 60, 10 were females while the remaining 50 were males. The ages of the respondents ranges from 26 - 46 years. About 20 of them served the organisation for a period of 11 - 20 years, 30 had put in between 6 - 10 years while the remaining 10 only served below 5 years. The respondents consutituted the senior, middle and junior staff and cut across the 34 local government councils of the state.

The responses were analysed and percentages were used for easy analysis and clear understanding.

TABLE 4.1.1 EDUCATIONAL LEVEL OF RESPONDENTS

| QUALIFICATION OF RESPONDENTS | FREQUENCY | PERCENTAGE. |
|---|---|---|
| Degree/HND | 25 | 41.66 |
| ND | 15 | 25.00 |
| G.C.E | 7 | 11.66 |
| Others | 13 | 21.66 |
| | 60 | 100.00 |

The total above shows the educational qualification of the respondents from the Board of internal revenue. Out of the total number 60, 25 or 41.66% are Degree/HND holders, 15 or 25% National Deploma holders , 7 or 11.66% have General Certificate of Education while lastly 13 or 21.66% constituted

those with other professional qualifications.

TABLE 4.1.2 BASIS FOR PROMOTION

| RESPONDENT'S BASIS FOR PROMOTION | FREQUENCY | PERCENTAGE |
|---|---|---|
| Qualification | 20 | 33.33 |
| Years of service | 17 | 28.33 |
| Performance | 15 | 25.00 |
| Other consideration | 8 | 13.33 |
| | 60 | 100.00 |

Promotion brings along with it not just more money but a mark of recognition of the individual performance. Consequently, inorder to justify this recognition, the employee so promoted puts in more efforts in his work.

Promotion puts new life in the individual and activates his knowledge stkills etc and he in consequence strives harder to be effective in his new job.

The above table indicates the promotion criteria used in promoting the staff of the Board of Internal Revenue. 20 or 33.33% of the respondents are of the opinion that promotion was based on qualification, 17 or 28.33% on years of service, 15 or 25% believed it is done through individual performance, while 8 or 13.33% constituted those with the opinion that it was based on other considerations like who you know at the top management level.

TABLE 4.1.3 TRAINING PROGRAMME

| RESPONSE | FREQUENCY | PERCENTAGE |
|---|---|---|
| Overseas | 0 | 0 |
| Within Nigeria | 25 | 41.66 |
| On - the - job | 35 | 58.33 |
| | 60 | 100.00 |

Money spent on training and development of employees is money well invested. Employees who have not received adequate training before being assigned with responsibilities will lack the necessary confidence and job skill with which to carry out their jobs.

Therefore in its continued effots to constantly maintain a high level of skilled manpower at all times, the Board established a training school in March, 1987 to provide on the job training to all cadres of staff. As can be seen from the table above, over half of the respondents i.e 35 or 58.33% were trained on the job at the training school while 25 or 41.66% were sent to various higher institutions in the country for courses in line with their disciplines. Due to the financial constraints of most state government, no member of staff was sent overseas for any training programme.

TABLE 4.1.4 RELATIONSHIP BETWEEN WORKERS AND MANAGEMENT

| RESPONSE | FREQUENCY | PERCENTAGE |
|---|---|---|
| Satisfactory | 10 | 16.66 |
| Fairly satisfactory | 35 | 58.33 |
| Unsatisfactory | 15 | 25.00 |
| | 60 | 100.00 |

The success of an organisation is not only measured or determined by the amount of profit the company could make, but the degree of industrial peace that could be maintained in the organisation.

The outcome of my inestigation as can be seen above, shows that 10 or 16.66% of the respondents regarded the relationship between the workers and top management as satisfactory. 35 or 58.33% are of the view that it is fairly satisfactory while the remaining 15 or 25% believed it is unsatisfactory.

TABLE 4.1.5 PAY PACKAGE

| RESPONSE | FREQUENCY | PERCENTAGE |
|---|---|---|
| Adequate | 3 | 5.0 |
| Fairly adequate | 15 | 25.0 |
| Inadequate | 42 | 70.0 |
| | 60 | 100.0 |

Money is an important reward for most people eventhough it does not directly satisfy their needs. It is a secondary re-inforcement or reward which induces appropriate behavioural responses so long as it can be used at some future time to satisfy more basic human motives.

The importance of money as an instrument of motivation is sometimes undervalued. Money has a universal appeal as it embodies the means for satisfying almost evey human motive. As such motivational problems are greatly simplified by a monetray system.

From the table above, we can see that the greater part of the respondents i.e 42 or 70% categorically made it clear that their pay package vis-a-vis the present inflationary trend is very inadequate, and 15 or 25% believed it is fairly adequate while only 3 or 5% think it is adequate.

TABLE 4.1.6 PARTICIPATION

| RESPONSE | FREQUENCY | PERCENTAGE |
|---|---|---|
| Yes | 15 | 25.00 |
| No | 45 | 75.00 |
| | 60 | 100.00 |

Participation improves morale and communication. subordinate's participation in the decision making process can be a double advantage to the organisation. First, it will serve as a recognition of their efforts in the organisation and consequently make them to be more committed to their work. Secondly it will reduce the level of friction between the Management and the subordinates in the implementation of the policies of the organisation. This is becuase the subordinates are now aparty to the decision-making process and can not therefore cry against any decision being made.

When the respondents were asked on whether the management solicits for their inputs towards the decision-making, majority of them maintained that they do not really participate. This can be proved from the table as 45 or 75% of the respondents answered in the affirmative while 15 or 25% do really participate in the process.

TABLE 4.1.7 GENERAL SUPERVISION

| RESPONSE | FREQUENCY | PERCENTAGE |
|---|---|---|
| Close | 45 | 75.00 |
| Open | 15 | 25.00 |
| | 60 | 100.00 |

Majority of people do not want to be constantly supervised and instructed all the time. To them they regard close supervision as a lack of confidence on them despite their qualification and experience.

My investigation revealed that the staff of the Board are being subjected to close supervision especially because of the strategic nature of their operation of revenue generation for the state government. The Management is of the belief that to counter the deteriorating levels of indiscipline, bribery and corruption in the society, the only way out is to monitor closely the staff on their day to day activities so as to make any meaningful headway in its operation.

This is apparent from the table which shows that 45 or 75% of the respondents indicated their unlikeness towards close supervision while only 15 or 25% supported close supervision for better performance.

TABLE 4.1.8 EMPLOYEE WELFARE FACILITIES

| RESPONSE | FREQUENCY | PERCENTAGE |
|---|---|---|
| Adequate | 5 | 8.33 |
| Fairly adequate | 15 | 25.00 |
| Inadequate | 40 | 66.66 |
| | 60 | 100.00 |

The provision of welfare facilities help in no small measure towards motivating employees and consequently leading to increase performance.

The welfare facilities available to the staff of the Board as per my investigation are merely on paper as they hardly enjoy any. These facilities include car loan, Housing loan, furniture loan, medicals etc.

Even those who are opportuned to get any of the above, do have to bribe their way despite the fact that they are all very inadequate. This can be proved from the table which indicated that only 5 or 8.33% of the respondents regarded the facilities as adequate, 15 or 25% as fairly adequate while

the greater part of them i.e 50 or 66.66% are of the view that the facilities are very inadequate.

TABLE 4.1.9 JOB SECURITY

| RESONSE | FREQUENCY | PERCENTAGE |
|---|---|---|
| Secured | 25 | 41.66 |
| Unsecured | 35 | 58.33 |
| | 60 | 100.00 |

Job security is the desire to be free from fear of such things as job loss, demotion and loss of income. Apart from salary and wages, there are usually other monetary attractions which give security to the employee. These include pension right, medical benefit, help with housing etc.

Therefore, as far as security of job is concerned, more than half of the respondents do have a sense of insecurity in their place of work. This can be seen from the table whereby 25 or 41.66% of the respondents feel secured while 35 or 58.33% feel insecured.

TABLE 4.1.10 LEADERSHIP STYLE

| RESPONSE | FREQUENCY | PERCENTAGE |
|---|---|---|
| Satisfactory | 2 | 3.33 |
| Fairly satisfactory | 18 | 30.00 |
| Unsatisfactory | 40 | 66.66 |
| | 60 | 100.00 |

In the designing of the questionaire for this research I delibrately requested the respondents to freely describe how they feel about the leadership style of the management. This was done with the sole intention in mind that the quality of leadership style of any organisation will definately boost the morale of the employees and make them more committed

towards the achievement of organisational objectives.

Personality of the leadership also determines the human behaviour, and good understanding of personality must be known before choosing a leader. In essence, the style of the leadership can make or mar the success of any organisatin .

From the table above, 50 04 66.66% of the respondents are not satisfied with the leadership style of the management 18 or 30% are fairly satisfied and 2 or 3.33% are those who described the style as satisfied.

Going by the opinion of many respondents, they considered the leadership style of the management to be isolated. This is because of the fact that the immediate subordinates percieved the leadership as lacking the necessary commitment, dedication and trustworthiness. Infact there is complete ideological fall out between the Administrator and most of his Directors which many believed was due to the Administrator' high handedness and monopolistic tendencies.

TABLE 4.1.11 SOCIAL INTERACTION

| RESPONSE | FREQUENCY | PERCENTAGE |
|---|---|---|
| Excellent | 0 | 0 |
| Good | 5 | 8.33 |
| Fairly good | 20 | 33.33 |
| Poor | 35 | 58.33 |
| | 60 | 100.00 |

Good social interaction amongst the employees of any organisation creats the necessary atmosphere for the achievement of organisational objectives. There must be mutual understanding and trust, exchange of ideas and sharing of experiences among the various workers in the organisation. This good working atmosphere will bring about enthusiansm in

the minds of the employees and will consequently present negative attitudes between them which in the end will affect the performance of the organisation.

The creation of good social atmosphere is a pre-condition for the achievement of organisational objectives as no organisation can succeed in a chaotic atmosphere.

Due to the autocrative nature of the leadership, there is mutual distrust and suspicion among the rank and file in the organisation which evidently affected the morale of the staff and consequently the organisational performance. This can be proved from the table where 35 or 58.33% of the respondents are of the opinion that there is a poor social interaction between the workers, 20 or 33.33% described the relationship as faily good while only 5 or 5.33% believed it is good.

## 4.2 ANALYSIS AND DISCUSSIONS OF DATA

From the findings presented above, one can conveniently say with some degree of certainty that there is a general alienation of work among the staff in the organisation.

Alienation as defined by H.T. GRAHAM in his book Human Resource Management is the feeling that work is not relevant or important part of one's life. It is associated with feelings of discontent, Isolation and futility. Alienated workers perceive themselves as powerless and dominated. Work simply becomes a means to achieve material ends. Great unhappiness can result from alienation; indeed, the mental and physical health of the employee can suffer. Alienation may result from lack of contact with other workers and/or management, from authoutarian management styles, or simply through the boredom of routine work. Its consequences are numerous. Poorquality output, absenteeism, resistance to

change, industrial disputes, deteriorating inter-personal relationship etc.

My investigations revealed that there is a general discontent among the staff of the Board. This problem contributed greatly to the non-performance of the organisation in its effort to generate the much needed financial resources for the state government. Eventhough, there is no job turnover at the moment, as jobs are hard to come by due to the general down turn of the economy as some respondents claimed, but there is a considerable number of staff who do not have the interest of the work at heart. They are only there so as to keep body and soul together.

A lot of factors can be deduced from these findings as contributing to this attitude:-

a) SALARY

We have seen in table 4.1.5 that about 70% of the respondents, do not consider their pay package as adequate. The situation is equally compounded by the fact that these salaries are not paid as and when due as workers can not say with any degree of certainity when these salaries will be paid.

b) PROMOTION

Promotion through the acquisition of the necessary qualification and years of service as seen from table 4.1.2 are predominant on all other criteria used. But a lot of staff have acquired the necessary qualification and have put in a considerable number of years and who should by now be promoted to higher levels are still marking time on their old levels. This particularly affected the senior staff whose promotions have to be sent to civil service commission for approval. Due to the civil service bureaucratic procedures

it takes a longer period of time before the Board receives feedback from the Commission. This in effect cause disatisfaction to those who deserved to be promoted.

c) WELFARE FACILITIES

Lack of good and adequate welfare facilities for the staff has contributed greatly to their lackadaisical attittude to work. The organisation should intensify efforts to regenrates the values of selfless service, commitment to societal ideals and honestly which can not be achieved unless they are linked with concrete welfare programmes.

d) PARTICIPATION

Organisation and individual goals are different and since employees do not participate in the decision making process, their needs are ignored as they have no one to cater or safeguard their interest when decisions are made.

Similarly, job satisfaction is increased by such policies as permitting employees to participate in decision that involve them and ones that spread responsibility and authority throughout the organisation rather than concentrating it in a few positions.

My investigation revealed that the management is very autocrative in its style of leadership. Autocrative in the sense that it controls virtually every aspect of group functioning like work activities, decision making etc., leaving the best of the followership to feel dejected and isolated in the scheme of things. This consequently affected the morale of the staff as their contributions are not recognised in the organisation.

Participative leadership approach enhances job satisfaction increase organisational commitment and above all is strongly

preferred by subordinates. This is all what it takes to make them tick.

e) SUPERVISION

Another factor worthy of consideration is the percieved quality of supervision. when employees approve the style adopted by their management, received these persons as fair and believed they have the ability to help them with their jobs or within the organisation generally, satisfaction tends to be high, when in constrast, they dislike their supervisors approach to management, view them as incompetent or believe they have little influence within the organisation, satisfaction tends to be low.

A careful reference can be made to table 4.1.7 which shows the discontentment of the workers due to the subjective nature of the close supervision by the management. This inevitably left the workers to feel demoralized as despite their level of qualification and experience, the management lacks confidence on them by constantly supervising and instructing them on daily activities.

f) TRAINING

As highlighted earlier, training school was established in 1987 by the Board to provide on-the-job training to all cadres of staff of the organisation. The training sylabus of the school is in three (3) stages. Stages 1 and 2 are to be covered by all cadres while stage 3 is meant for Executives and inspectorate grade officers. Stage 1 deals with such aspects of the work to be performed by clerical officers, stage 2 deal with the practical application of the provision of the Act and the Law as they relate to assessment, objection appeals, collection and accounting. while stage 3 deals with the

interpretation of the special provisions of ITMA and PTL which only sipervisory officers will be competent to give ruling.

My investigation revealed that the training school is seriously underfunded which consequently made it unable to rise to the challenges of the time. Apart from underfunding there are also insufficient infra-structural facilities and qualified instructors. Even the courses run by the training school are only refresher courses for newly employed personnel who were taught the basic procedures and methods of operation of the Board.

Despite the fact the the Board do send some staff for training in other higher institutions of learning in the country, there is still the need for this training to be on a regular basis and on a much more higher scale so as to encompass all and sundry in the organisation with a view to making every one in the organisation more flexible and dynamic as the society demands.

g) JOB INSECURITY

The workers of the Board need some degree of security inorder to perform efficiently and effectively, as the issue of job security has always been the major problems of the organisation. This has been highlighted in table 4.1.9.

Therefore for any organisation to achieve considerable success, the primary objective is to establish a system of law on which policy and action should be based. On the other hand, the policy rights of the workers should be solidly entrenched in frame - such as right to renumeration, right to perticipation in the management of the organisation, right to training in order to improve their qualification and competence, right to protection, right to civil liberties, right to be

a member of trade union and freedom of opinion.

On their part, the workers should observe the principles of impartiality, anonymity, professionalism and political neutrality.

From my discussions with the Administrator and the senior management of the Board, I discovered that most of the factors enumerated above can be conveniently attributed to the following:-

a) The financial problem faced by the organisation

The problem arose from the fact that the Board, eventhough is responsible for the generation of revenue for the government is not in any way allowed to tamper with the money so collected by it, but in return only receive a monthly subvention from the Ministry of Finance for its day to day operations.

This type of situation created a lot of problems for the Board as the subvention is too small for the effective operation of the Board and the situation is equally compounded as the subvention does not come as and when due.

The Board has a training school and Area offices in all the 34 local government councils of the state. By this, the Board will need money for the maintenance of the training school and the Area offices in terms of provision of infra-structural facilities and other materials for their effective operation.

This very sad situation created an opportunity for the staff to enrich themselves through many dubious means. What the Board cannot offer them, can now be offered by themselves through connivance with many organisations in the state by defrauding the government of the revenue through falsification of their earnings for the avoidance of paying the necessary tax.

A lot of revenue could have been generated had it been the staff were given the necessary motivational inclentive to make them put their best to the jobs.

b) The Classification of the Board under the civil service structures.

The Board's classification under the civil service with all its bureaucratic bottlenecks has contributed greatly to the unfavourable attitude of the workers towards their jobs.

We have seen that, promotion especially for the senior staff has become very difficult because of the bureaucracy of the government machinery, lack of adequate incentives in the civil service is also a factor.

Being a money generating organisation, I strongly believe that the staff of the Board should be placed on a special wage system whereby its staff are paid either on the basis of the number of collections made or the Board should be categorised a financial institution and should implement the salary structure obtainable in the financial sectors instead of keeping them on a meagre monthly salary as is presently arranged.

It is my view that a person cannot be expected to be satisfied on his job and to ultimately increase his performance if his pay is not adequate enough to cater for himself and his immediate family.

c) Leadership Turnover

The incessant change of leadership in the organisation has greatly affected the continuity of its policies and their implementation. As a result of this, most of the good policies which could have seen the Board out of its problems were abandoned half-way. For instance, there were 3

executive Chairman for the Board within the past five years. The immediate subordinates who also help the chairman in the formulation and execution of these policies were also changed intermittently during the period. This constant change in leadership leads to instability and consequently affects the morale of the staff.

The authoritative nature of the present leadership is also causing some concern to the staff. This situation arise as the leadership give little opportunity to the staff to contribute towards making the decisions that affect them. This is apparent from table 4.1.6 in which 45 or 75% of the respondents indicated that they do not participate in making decisions and by this their needs and aspirations are not considered.

Upon all this, the leadership also subject them to close supervision on their jobs. This is also proved from table 4.1.7 where 45 or 75% also complained of being closely supervised on their jobs which in essence made them uncomfortable and which they viewed as a lack of confidence on them by the leadership.

In addition to the above, there is also lack of free social interaction among the workers which created a bad working atmosphere for effective performance.

## 4.3 SUMMARY

From the findings so far presented, it has been discovered that the problems faced by the staff of the Board of Internal Revenue ranges from inadequate pay package, inadequate welfare facilities, job insecurity, uncertainty inpromotion, limited opportunity for further training, lack of free social interaction between the workers on one side and the workers and management on the other side. The last being the non-participative style of leadership which all resulted in the lack of commitment on the workers and ultimately the low performance of the

organisation interms of revenue generation.

Furthermore, we have also found that most of these problems arose due to the fact that the Board is financially strangulated by the Ministry of finance which gave it little freedom to utilize some part of the money it generates for the state as is obtanable in other states of the federation. The monthly subvention given to it is too small compared to its numerous commitments.

Also, the classification of the Board under the civil service structure with all its bottlenecks has caused a lot of untold hardship to the staff and consequently the operation of the Board.

The problem of the Board is equally compounded by the incessant change of leadership of the Board which leads to discontinuity of many of its good policies which could have seen the Board out of its problems.

# CHAPTER FIVE

## 5.0 SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

### 5.1 SUMMARY

Public service as an insitution has the objective of providing and delivering public goods and services to the people.

Public servants who are known as bureaucrats are those social forces that are charged with specific responsibility for the delivery of services and public goods to the larger society.

In doing that mandatory function, they need to be motivated and their attitude to work determined in a much more profound manner so that they can discharge their wide ranging fuctions and responsibilities as expected of them by both the government and also undoubtedly by the larger soceity.

Accordingly, the success of any nation in achieving rapid economic and social development depends to a large extent on the skills, efficienty, attitudes and commitment of the labour force. There is this a clear practical need today for studies which are aimed at understanding the problems which affect the organisation and efficienty of labour.

The purpose of undertaking this research therefore, is to assess the role motivational factors like higher pay, real opportunities for promotion considerate and perticipative supervision, training to acquire skills and experience etc. play in increasing worker's productivity with particular reference to Kano State Board of Internal Revenue.

This research was necessitated because of the growing importance of the organisation as the avenue through which the state generates much of its revenue for the execution of

its many laudable projects for the benefits of the local populace.

The Researcher has therefore focuses his attention on some of the personal needs of the workers. These needs include recognition, security of job, pay package, working conditions training opportunities open to the staff, the working relationship between the employees and the management etc.

In view of the frequent motivational problems faced at one time o the other by many organisations, researchers and psychologists devoted most of their time, energy and money in conducting researchers inorder to find out the causes of these problems and to offer the necessary solutions.

The outcome of their researches are developed theories in which they listed the various needs of the people and suggested the motivational techniques to be followed in accomplishing organisational goals and objectives. All in all, the various theories emphasized the following:

Need theory focuses on the nature of human needs and extent to which workers needs are fulfilled on their jobs e.g. Hierarchy of needs theory propounded by psychologist Abraham Maslow.

A broader theoretical conceptualization of work motivation was taken by Equity theory. It asserts that workers are motivated to maintain fair relationships between themselves and others in their organisation.

Valence - instrumentality and expectancy theory proposes that individuals are motivated by their belief concerning the extent to which the organisation can offer them meaningful rewards for the effort they put forth. It also recognises that motivation is just one of general determinants of job performance.

Mcgregor in his theory X and theory Y identified two styles of managing needs based on theory X which is termed to be the pessimistic view of man and theory Y the optimistic view of man. According to him each style involves certain assumptions concerning human nature in organisation.

Herzbeng in his motivation - Hygiene approach to motivation explains the distinction between those factors that lead to real satisfaction and those factors that leads to job dissatisfaction. He labels the former motivators and the later "Hygiene factors". The motivators include achievement, recognition, challenging work, advancement and growth in the job, while the hygiene factors include company policy and administration, supervision, working conditions, salary, status, job security etc.

He further explains how jobs can be redesigned to provide the greater array of motivating factors and this generate improved performance.

From the investigations so far conducted in the cause of this study, it has been discovered that the problems faced by the staff of the Board of Internal Revenue ranges from inadequate pay package, inadequate welfare facilities, job insecurity, uncertanity in promotion, limited opportunity for further training, lack of free social interaction between the workers on one side and the workers and management on the otherside. The last being the non-participative style of leadership which culminated in the lack of commitment on the part of the workers and the resultant low performance of the organisation interms of revenue generation.

Furthermore, I have also found that most of these problems arose due to the fact that the Board is financially strangulated by the Ministry of Finance which gave it no

freedom to utilize some percentage of the revenue it generates as is obtainable in other states of the federation. The monthly subvention given to the Board by the Ministry of Finance is very small when compared to its numerous commitments.

Also, the classification of the Board under the civil service salary structure with all its bureaucratic bottlenecks has contributed greatly to the unfavourable attitude of the workers towards their jobs.

The problems of the Board are equally compounded by the incessant change of leadership of the organisation which leads to instability and consequently affected the implementation of the policies being made which could have seen the Board and of its problems.

## 5.2 CONCLUSIONS

The greatest asset of any organisation is the people who work for it. A loyal and efficient workforce improves the chances for good, effective organisation. A poor workforce is generaly a consequence of poor management. because poor management not only cause inefficiency in the running of the organisation, but also results in the lowering of morale.

The effects of lower morale will be poor quality of service and poor departmental relationship between the workforce and the management. There are a times when the management although good is unable to generate high morale. This may be due to policies of restructions imposed on it by government or possibly by financial constraints as discovered in this research work. In this case, management must show solidarity with the workforce and demonstrate that it is doing its best to bring matters to the attention of those who can best rectify the problem. It must also demonstrate that it is

doing the best it can under the circumstance. This in itself improves morale.

From the points so far discussed throughout this research work, one can conclude that the functions of management is to marry goals of its employees with organisational goals for harmonious co-existence.

To accomplish this, the management has to communicate with the employees inorder to encourage goal congreuency so that the correct goals can be achieved. The employees have to be motivated to ensure that the goals of the organisation are achieved. The management is therefore the moving force behind organisational performance. Although certain factors outside its control could also affect the performance of the organisation.

## 5.3 RECOMMENDATIONS

Members of an organisation contribute to the organisation in return for the inducements that the organisation offers them. The tasks of the organisation is to analyse its own circumstances and the particular needs of its employees to determine the needs of exrinsic and intrinsic motivating factors needed to attract and retain good quality staff and obtain consistently higher standard of performance from them.

The following are therefore some possible suggestions which the management of the Kano State Board of Internal Revenue may consider to help it out of its problems.

### 5.3.1 RECOGNITION

The key to high morale is concern and involvement. Management must look after each individual worker and make them feel that they are important in the great scheme of things and that they are needed and are contibuting to the organisation.

Many of our organisations treat their workforces as numbers with no concern for them and insome cases even in senior management, discrimination abound. This will inevitably reflect on the organisation for the person who feels the organisation does not care for him will not care for it except when it suits him to do so.

Loyalty is a two way process, so you will not get loyalty from employess if the organisation is not loyal to them. It is important therefore to ensure that the workface are made to feel that the organisation cares about them.. This may be reflected in wages, working conditions and social welfare facilities. Management should take interest in the workforce, their needs and aspirations given recognition and praise for a job well done.

5.3.2 LEADERSHIP

Quality leadership is an important factor in obtaining results and good morale in any organisation. Thus the qualities of leadership needed to turn around the organisation[2] should be one that understands the human perspective; why people behave in a particular ways; what they are capable of achieving and how to handle them and get the best from them.

The leadership must also be capable of getting his subordinates to want to do what he wants them to do; for if they want to do the samething, they will put more effort into it and produce better results. And above all. he must be fair to all, treating every one without favour or bias and must be known and seen to be fair.

Personality of the leadership determinies human behaviour and good understanding of personality must be known before choosing a leader. A good leader must always lead by good

examples. Good leadership on the part of the management will greatly pre ent majority of our industrial conflict and inter-personal relationship within the rank and file in the organisation.

As mentioned earlier, a leader is one who can be looked up to, whose personal judgement is trusted, who can inspire and warm the hearts of those he leads, gaining their trust and confidence and explaining what is needed in the language that can be understood.

5.3.3 COMMUNICATION

One of the main causes of problems within the organisation is bad communication, This create problems in achieving the aims of the organisation and affect the morale of the workforce Everyone must be kept informed of what is going on. This does away with rumours. If communication is going down the line, it will come-up as well.

The management must therefore know what is going on within the work place - all the undercurrents which can accummulate and affect the functioning of an organisation with consequent implications for its morale.

5.3.4 FINANCE

From the findings so far presented in this work, we have discovered that the activities of the Board of Internal Revenue are greatly hampered by financial constraints. These constrants emanated from the fact that the Board operates on a monthly subvention from the Ministry of Finance which eventhough is too small for its commitments does not come as when due. In view of the above, I therefore recommend that the Board should henceforth be allowed to retain certain percentage of the accrued revenue for its day-to-day operations. This I

believe will solve the financial problem of the Board and will eventually leads to the generation of more revenue for the state government.

5.3.5 PAY PACKAGE

The payment of good wages and salaries is fundamental to the productivity efforts of those employed.

therefore, the management of the Board should take into consideration the large family responsibility which attach to most of the staff and pay them their salaries as and when due.

I also solidly recommend a new salary scale or structure for the staff of the Board considering the nature of their job of revenue generation. This I believed will forestall the temptation of corrupt practices by the staff and enhances the amount of revenue the state will generate for the execution of its programms.

Money has a large motivating element in it. In order to buttress his point on the discussion of money as a motiator, Saul Gellerman summed up the situation aptly: to say that monetary omnipotence is myth is not to say that money is important. Money can motivate; that is it can influence action and encourage extra - effort, extra - creativity or any other kind of non-routine performance. But it can do this only when the increment or net gain for the employee is large enough.

5.3.6 JCB ENRICHMENT

People get most satisfaction from the job itself. Therefore, efforts should be made to enrich the job if satisfaction is to be achieved. This satisfaction is not likely to be achieved unless the basic needs are first

satisfied and this varies from one individual to another. A job can be enriched by:-

a) encouraging participation of subordinates and interaction between workers;

b) giving workers a feeling of personal responsibility for their tasks;

c) giving workers more latitude in deciding about such things as work methods, sequence and pace or by letting them make decisions about accepting or rejecting materials;

d) giving people feedback on their job performance.

It is only by these that the staff will feel confortable and have confidence in themselves.

5.3.7 COMPUTERIZATION

In view of the volume of records received from companies and other organisations operating in the state and for which the Board has to keep and analyse for tax purposes, I therefore recommend that the full operation of the Board should be computerised with a view to making the operation easier.

The Board should also invest in research actitivities and data production to enhance availability of good statistical information for efficient growth in the organisation

The planning, research and statistics department should be made more functional by employing the right calibre of staff and providing the necessary resources to effectively run them.

This is because, the organisation at present can not boost of adequate and comprehensive data on its operation due to the operational inefficiency, data processing bottlenecks inadequate infra-structure and insufficient funds to prosecute statistical programmes.

5.3.8 AUTONOMOUS STATUS

In view of the bureaucratic nature of the civil service in Nigeria. I therefore recommended that the Board should be given an autonomous status so that it can operate distinctly from the civil service Machinery. By this, I believed most of the bottlenecks associated with the civil service and which also affected the staff of the Board and its operation will be greatly contailed.

In addition, the Board should also have a separate department to be called the "Human resources Department". This department should be responsible for the recrutment, planing, promotion and discipline of the staff of the Board. It should also be in charge of other staff matters including their welfare.

APPENDIX 1

Department of Business
Administration,
A. B. U. Zaria.

Dear Sir/Madam,

RE: MBA RESEARCH PROJECT

I am a registered Post Graduate student in the Department of Business Administration, Ahamadu Bello University, Zaria and currently working on a project which is a requirement for the fulfilment of the MBA Degree award.

The objective of this enquiry therefore is to collect the relevant materials on the Relevance of motivation as an important determinant of workers performance in the public sector with particular reference to Kano State Board of Internal Revenue.

In view of the above, you are kindly requested to answer the attached questionaire on the spaces provided by ticking against the apropriate answer or filling the necessary columns where applicable.

I very much assure you that all information provided will remain highly confidential.

Grateful for your kind assistance and the anticipated co-operation.

Yours faithfully,

HASSAN IBRAHIM DAMBATTA.

SECTION A - PERSONAL DATA

1. Department: .....

2. Qualification: .....

3. Rank: .....

4. Marital Status: ..... (5) Sex: .....

6. Age: (a) Below 25 Yrs (b) 26 - 35 (c) 36 - 46 (d) 47 - 5'

7. State of Origin: .....

8. Local Government Area: .....

SECTION B - GENERAL CONDITIONS

9. How old are you in the service of the state Government?
(a) Less than 5 Yrs (b) 6-10 Yrs (c) 11-20 Yrs (d) 21-above

10. Do you enjoy working for the Board?
(a) Yes (b) No

11. If the above answer is yes, briefly explain why?
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12. Have you been promoted since you started work with the Board?

(a) Yes (b) No

13. What do you think are the criteria used by the Board in promoting it's employees?

(a) Qualification

(b) Years of Service

(c) Performance

(d) Other considerations

14. Do you consider the Board's working conditions as attractive?

(a) Yes (b) No

15. If the above answer is yes, please give some reasons and examples.
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16. Have you benefitted from any training programme or seminar related to your own field of specialisation during the period of your employment?

(a) Yes (b) No.

17. What types of training programmes are available to the staff of the Board?

(a) .....

(b) .....

(c) .....

(d) .....

18. How do you consider the relationship between the workers and management?

a. Satisfactory

b. Fairly satisfactory

c. Unsatisfactory.

19. Are the workers free to interact among themselves?

(a) Yes (b) No.

20. Do you have recreational facilities like canteen, staff club etc.

(a) Yes (b) No.

21. Why do you work for Board of Internal Revenue and not any other organisation in the state?

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22. How do you consider your pay package?

a. Adequate

b. Faily adequate

c. inadequate

23. Are you satisfied with the Duties assigned to you?

(a) Yes (b) No.

24. Or would you want more responsibilities?

(a) Yes (b) No.

25. Does the management solicits for your inputs towards decision making process?

(a) Yes (b) No

26. Do you need constant supervision and instructions all the time?

(a) Yes (b) No

27. Do you feel secured on your job?

(a) Yes (b) No.

28. If your answer to the above is No., What would you suggest as a measure?

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29. Does the Board provides any transport facility to its staff to and from place of work?

(a) Yes (b) No

30. If your answer to the above is No., then how do you transport your self to the place of work?

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31. Does the Board provides other facilities like Housing loan, car loan etc to its staff?

(a) Yes (b) No.

32. When do you usually get your monthly salary? Please indicate the date below.

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33. What other fringe benefits do you enjoy?

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34. Briefly explain how you feel about the leadership style of the top management.

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