

DO SALARIES AND PROMOTION BENEFITS AFFECT EMPLOYEE PERFORMANCE? EVIDENCE FROM NON-ACADEMIC STAFF IN TERTIARY INSTITUTIONS OF BORNO STATE', NIGERIA

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ABSTRACT

The main objective of the paper was to examine the effect of Salaries and Promotion Benefits on performance of non-academic staff in tertiary institutions of Borno state. The provision of proper emolument could be viewed as a mechanism for eliciting greater cooperation and commitment to task performance. A number of factors such as delays in payment of salary, delay in promotion benefits and pay cuts particularly of employees whom are expecting pay increase to augment their cost of living can have unexpected effects on performance. Explanations exist that such irregularities could damage employee morale leading to lower performances. The population of the study was 960. With a sample size of 282 respondents arrived at using Yamane's formula. Data were collected using structured questionnaires administered to the respondents. The study used both descriptive and inferential statistics. Regression analysis with the aid of statistical package for social sciences was used to analyze the data collected. Findings of this study revealed that delay in payment of salary, pay cut and delay in payment of promotion benefits has significant effects on employee performance in the study area. Therefore, the study recommended that: Borno state government should ensure timely payment of salaries in order to induce employee commitment towards task performance. In terms of pay cut, Borno State Government should make consultation with non-academic staff unions in order to avoid industrial disputes. Borno State Government should also make

adequate budget to meet up future demands in employee promotional cost and ensure prompt payment of such benefits.

Keywords: *Delay in Payment of Salary, Pay Cuts, Delay in Promotion Benefits, Employees' Performance*

INTRODUCTION

For every organization to function effectively, human elements are required to initiate and drive its activities towards achieving her goals. This shows that employee performance is vital to the success of any organization and it's a function of so many factors of which emolument is not an exception. Therefore, it becomes mandatory for organizations to put effective emolument structures in place in order to encourage positive thoughts towards task performance. More so, governments from across the world and at various levels accord priority attention to institutions of higher learning that produce the human resource needs of the country.

The tertiary educational institutions consist of academic and non-academic staff. The non-academic staffs are professional employees who perform the manual and clerical task in the tertiary institutions, creating and maintaining records for both staff and students. They contribute immensely towards policy formulation, implementation, monitoring and control. They play the complementary role of providing the enabling environment in attaining the objectives of their respective institutions. While the tertiary educational institutions of Borno state are poised to provide the best in order to attain optimal performance, the non-academic staffs on the other hand are expecting better packages that will induce their behavior towards such performance.

Traditionally, salaries shall become due on the expiration of the last day of the wage period; the expectation has been thirty days or a calendar month. Payment of salaries beyond these periods is termed irregular payment. At the time of this study, several factors could be attributed to delays in payment of salaries to non-academic staff in Borno state tertiary institutions. Salaries were paid beyond thirty days or a calendar month. As such, employee work attitudes are bound to suffer since they perceive such delays as not giving due recognition to employees or their hard work not recognized.

Apart from delays, there could be times when employees will be asked to take pay cuts for reasons best known to employers. This was the case when in August 2017, the committee saddled with employee verification exercise in Borno State' tertiary institutions executed a pay cut to non-academic staff. The joint unions of tertiary institutions in Borno state termed the committee's action as an irregularity that should be reversed. They cited evidences of non-consultation of the Unions, the Federal Ministry of Labor and Productivity or the National Incomes Salaries and Wages Commission. In such times, it is also natural for employees to reject pay cuts even if they are notified. The situation triggered various industrial actions and disputes and the period witnessed series of meetings and consultations across various levels, and the matters therewith became topics of discussion amongst employees. While some of the workers were busy with the unionization attempts, others were quietly but optimistically waiting for things to improve.

Considering the role of promotion in employee development, employees will do anything humanly possible including work efforts called for to attain goals that will quench their promotion needs. The driving force becomes more intense when the need for promotion is threatening. For example, if they do not get promoted, they would lose this or that. So employers that discover this need can use it to induce behavior in the desired direction. The situation for non-academic staff in Borno state tertiary institutions is not encouraging, as employees only receive increase in level and responsibility without a corresponding increase in emolument. Employees neither receive their annual increment nor promotion benefits. This has been the case since December 2015 to date. These may encourage counterproductive behaviors in addition to the uncertainty created in the minds of employees who attach so much importance to monetary promotion benefits.

To this end, It is expected that when employees are rewarded with the right amounts and at due dates, it will provide them with the incentives to work efficiently and effectively. Since the success of these tertiary educational institutions largely depends on the willingness of its employees to use their abilities and skills in carrying out their jobs. Therefore, it is important for employers to take a serious look at non-payments, under-payment or delays in payment happening in unexpected ways and handle them with steadfastness for the fear of deterioration as poor job performance can place both the

employees and the organizations at risk. Hence, the paper sought to examine the effect of such irregularities in payment of emolument on performance of non-academic staff in tertiary educational institutions of Borno State. The specific objectives of the study are to;

- i. assess the effect of delay in payment of salary on employees' performance
- ii. assess the effect of pay cuts on employees' performance
- iii. examine the effect of delay in promotion benefits on employees' performance

LITERATURE REVIEW

Concept of Employee Performance

Mangkunegara (2004) argued that performance terms are derived from the words job performance or actual performance. It is the result of work in quality and quantity achieved by an employee in performing their duties in accordance with the responsibilities given to him. According to Mitchell (1978) as contained in Sedarmayanti (2004) employee performance includes several aspects, namely: (1) quality of work, (2) Promptness, (3) Initiative, (4) Capability, and Communication. These five aspects can be used as a measure in conducting assessment of one's performance level. Besides, in order to conduct a performance measurement. $Performance = ability \times motivation$. While Siagian (2003) explains that performance is an achievement shown by employees, it is the result achieved in carrying out tasks assigned to him based on the skills, experience, sincerity and time available. That is to say employee performance is the measure of performance of work or achievement of employees which are implemented in daily work based on established standard or sequence of assessments that have been measured with any instrument to indicate or determine whether an employee has high or low performance. It can also serves as a measuring tool for providing accountability. In the same vein, Muchinsky (2003) sees employee performance as the set of individual achievement or employee behavior that can be monitored, measured, and assessed in line with organizational goals.

To those who saw it from the job itself, Vroom (2000) is of the opinion that the performance of an employee on a job is a function of his ability or skill and his motivation to use them in the actual performance of the job. Shields

(2016) said that employee performance is the extent to which an employee carries out the responsibilities and duties assigned to him/her. According to Nickels, McHugh and Mc Hugh (2008), organizations must be able to determine whether or not their workers are doing an effective or efficient job with a minimum of errors and disruption. In other words it is the contribution made by employees towards the attainment of certain organizational objectives or goals. Gomez –Mejia, Balkin and Cardy (2006) state that employee performance to an employees is essentially series of behaviors and task performed on a daily basis that contributes to job performance in general, and to a supervisor, results are more important than the activities leading to the result. Supervisors look out for key outcome of a day’s job and term it as job performance.

In a note shell employee performance can be regarded as job performance shown by employees in the workplace or the ability shown by an employee in performing the task and responsibility assigned to him or the level of results that can be shown by an employee in the implementation of his work

In order to determine employee performance, Nickels et.al. (2008), suggested the need to evaluate the performance levels of employees against established standards through five steps by establishing performance standards that will be understandable, measurable and reasonable for both management and employees, communicating those standards clearly and precisely to employees, what the expectations are and how they are to be met, evaluating performance to see if they match standards and by discussing employees successes and failures in order to guide better performance and taking corrective measures and using results to make decisions about promotions, compensations, additional training or firing. But Hakala (2008) came up with certain indicators as a measure of employee performance. They include timeliness in executing task, punctuality, creativity, cost effectiveness, quantity and quality of work performed, adherence to policy, appearance and personal habits. This was similar to the views of Scullen, Judge, and Mount (2003), that employee performance levels can be evaluated on the individual task outcome such as quantity produced or cost per unit production i.e. increase in sale and amount of value added, their behaviors such as promptness in executing task, leadership style being exhibited or number of clients contacted, helping others, making suggestions for improvement and

volunteering for extra duty and certain traits such as having a good attitude, showing confidence, being dependable, looking busy or possessing a wealth of experience.

Other writers such as Robbins, Odendaal and Roodt, (2003) also suggested that employee's performance can be evaluated through written essays describing their level of performance, critical incidents that describes desirable and undesirable behaviors, graphics scales showing quantity or quality of work, debt of knowledge, cooperation, attendance, initiative, and forced comparisons to evaluate an employee's performance against the performance of another or others on individual basis ranking employees from best to worst or on a group order ranking placing employees into particular classification such as quality levels.

According to McCourt and Derek (2003), in addition to employees appraising themselves a number of stakeholders such as supervisor or subordinate can appraise one another. They also suggested peer appraisal, team appraisal, customer appraisal or the use of multiple sources of ratings can be used to appraise employee performance. This view was rightly supported by Hakala (2008) that suggested the use of manager appraisal, self-appraisal, peer appraisal, team appraisal, professional assessors from assessment centers, 360-Degree appraisal by everyone with whom an employee interacts, or the assessment of employee's achievement of objective goals.

CONCEPT OF EMOLUMENT

Employee emolument refers to all sorts of payments made by the employer to the employee in respect of that employment. It includes employee's liabilities borne by the employer such as salaries, wages, and overtime or leave pay, commission, fees, bonuses, and any other benefit, advantage or allowances and payments on taking up or leaving employment (Zambian Revenue Authority, 2016). Similarly, Adkins (2010) stated that employee emolument refers to what an individual receives at the end of the month plus any other compensation such as allowances, bonuses, benefits or pensions for holding a particular office or contract of employment. In addition to these definitions, Bowen (2002) opinioned that employee emolument is what employees receive in exchange for a job well done or service rendered. It is the money

employees' receive for the work they do. It includes the basic salary and other allowances paid to employees.

Therefore, employee emolument is the sum total of rights and privileges in monetary and non-monetary forms enjoyed by an employee in bringing out the best in him as he carries out his responsibilities.

EFFECT OF DELAY IN PAYMENT OF SALARY ON EMPLOYEE PERFORMANCE

Salaries are pay or reward given to individuals for work done. The identified indicators of remuneration include: basic salary, wages, health schemes, pension schemes, transport allowances overtime allowances and responsibility allowances (Maicibi, 2005).it is also referred to as remuneration or the monetary or financial benefits in form of salaries, wages, bonuses, incentives, allowances and benefits that is accrued or given to an employee or group of employees by the employer as a result of services rendered by the employee(s),commitment to the organization or reward for employment.

Depending on the payment system, According to **Michael, (2002)** basic rate schemes tend to be job-based. A grading structure may be developed through a job evaluation scheme which is used to put jobs into an appropriate grade in the organization. Pay increases may then depend on moving up a scale, skill development, promotion to another grade, or a general up rating of pay levels. In Incentive scheme that may be short- or long-term. Schemes based on individual performance, such as weekly or monthly production bonuses or commission on sales, generally offer a short-term incentive. Longer-term schemes such as profit sharing and share option schemes may not provide as much incentive to individual workers as schemes based on personal performance. They can, however, help to generate in workers a long-term interest in the success of the organization. Prospect of higher pay for increased output/quality often provides an incentive and many schemes are introduced in the clear expectation that performance will thereby be improved. Increases in pay are often linked to performance or 'self-financing' pay schemes, especially where organizations have no 'new' money to put into the pay rates. In such systems the results of increases in performance and efficiency can be shared between the employee and workers to their mutual benefit.

According to Armstrong (2006) there is an increasing trend for organizations to build a quality factor into these incentive scheme calculations, offering additional payments for reductions in waste, better quality goods or services and increased customer satisfaction. Productivity and efficiency schemes can be based on individual, group or organization performance depending upon the needs of the organization and the availability of suitable performance measures. Organizations often use a combination of systems to provide greater flexibility in the pay package to address particular needs. Armstrong (2003) stated that good practice requires employers to keep pace with inflation by rewarding employees with salaries that are market related to avoid strikes and poor performance by workers. There is a growing realization that traditional pay systems do not effectively link pay to performance. The trend is toward a total compensation approach made up of base pay, variable pay, and benefits. Flexibility is an essential ingredient in any compensation plan and can be built using a variable pay approach.

According to Kuhn and Yockey (2003) business firms, schools, and some government agencies in the United States of America are moving away from paying employees based solely on credentials or length of service to some individual or organizational measure of performance Known as variable pay programs. These pay programs reduce expenses when performance declines. Employee earnings are as a result of hard work rather than a form of entitlement. High performers enjoy pay increase while low performers receive less.

In addition, non-financial rewards like transport fee and incentive schemes also increase employee performance. Besides, the overall aim of reward systems is to attract and retain quality human resources. When the pay conditions are perceived by employees as equitable and in relation with their performance, they stay longer in the organization (Armstrong, 2006). More so, Frederick (2016) agreed that a fair compensation, health insurance, vacation, and retirement benefits are reward systems that makes employees happy about their jobs. Francis and Lane (2016) equally agreed that organizations should make sure they pay their employees the equivalent of what others in the same industry and same job characteristics are paying. If employees make such comparisons and realize they receive better pay, they will be satisfied with their jobs and this will reduce their tendency of leaving the organization.

Hence, employers are expected to pay more so that they can get better, qualified, more highly motivated employees who will stay with the organization longer (Robbins & Judge, 2009).

However, writers such as Kaplan (2013) drew conclusions that opportunistic employee behaviors such as absenteeism are often encouraged by employers themselves. More so, Iweoha (2017) also claimed that delayed or non-payment of salaries and wages by the federal and State governments in Nigeria had impacted heavily on the socio-economic wellbeing of the workers.

EFFECT OF PAY CUTS ON EMPLOYEE PERFORMANCE

Organizations will always strive to pay higher wages but economic conditions, organizational changes and demand for business services and products affects their ability to compensate employees at extremely competitive wages. Low wages can have devastating effect on employees in terms of anger, disappointment, stress, low morale and unemployment. As a result, their workplace relationships will suffer; fostering low morale and productivity (Mayhew, 2017). Kube, Maréchal, and Puppe (2010) also carried out a field experiment on library workers at a German University, and concluded that pay cut has a severe detrimental impact on employee productivity. They realized that productivity of employees' dropped on the average by more than 20 percent if workers experience a wage cut, that an equivalent wage increase does not result in any productivity gain. According to Bewley (1998), during the recession of the early 1990s he interviewed more than 300 business people, labor leaders, consultants and counselors of unemployed people in Northeastern United State of America in order to learn why wages and salaries declined in only few firms. He learnt that the reluctance by employers to cut pay is because of the belief they have that pay cut would hurt the morale of employees, and this could lead to decrease in productivity and possible difficulties in hiring and retention in the future or at present.

However, Dugan (2017) is of the opinion that pay cut will increase employee's long-term opportunity allowing them to align their interests and skills with their duties, and make them do things they have passion for. He gave example of reasons why employees accept pay cut to include; the passion to leave higher paying job to own a business, proximity in terms of

transportation, moving to an area with a lower cost of living or more time to spend on important interests and hobbies. Other reasons include identifying a job that fits your passion, natural skills, and purpose, moving from a small organization to a larger one with more job opportunities, a more robust organization, or an industry. He identified pay cut as the lesser evil committed by employers of labor during tough times when organizations are faced with the choice of reducing wages, or letting employees go.

EFFECT OF DELAY IN PROMOTION BENEFITS ON EMPLOYEES' PERFORMANCE

According to Sikula (2000) promotion is an occurrence of labor transfer from a lower position to higher position in wages, responsibilities and or organizational levels. It is the movement within or across departments of an organization from one position to another that involves either an increase in salary or an increase in status. Promotion will provide an important role in every employee because the promoted employee feels he is trusted and his efforts are recognized. In a similar definition, Lazear and Edward (2000) defined employee promotion as the movement of an employee upward in the hierarchy of his organization which leads to enhancement in responsibility and compensation package. When employees are promoted, they are assigned higher level of task, responsibilities, or authority, and higher pay. As such they are expected to rise up to the challenges of their new post. The organization stands to benefit from the knowledge, skills and experiences of the promoted employee in achieving their organizational objectives. Siagian (2003), added that in addition to seniority and compensation, the purpose of promotion is to determine whether an employee is worthy of such promotion or not. This is the basis of the best and most appropriate promotion because it promotes the most experienced people of the good skills, so that promotional shortcomings based on experience /skills alone are overcome. In addition to this, the objective of such promotion according to Chand (2014) is to recognize an employee's skill and knowledge and utilize it to improve organizational effectiveness, reward and motivate employees to higher productivity, develop competitive spirit and inculcate the zeal in the employees to acquire skills and knowledge, promote employees job satisfaction and boost their morale, build employees loyalty towards the organization, promote good human relations

and increase sense of belongingness, retain skilled and talented people, attract trained, competent and hardworking people, and the last but not the least, is to impress other employees that opportunities are also available to them if they also perform well. He categorized such promotions in to horizontal, vertical and dry promotions.

In order to have a good promotion policy, the organization must provide equal opportunities for promotion across the jobs, departments, and regions. Such policies should be applied uniformly to all employees irrespective of their background, the basis of promotion must be clearly specified and made known to the employees, and it must be correlated with career planning. Both quick and delayed promotions should be avoided as it may adversely affect organizational effectiveness, appropriate authority must be entrusted with the task of making final decisions, Promotion must be made on trial basis. The progress of the employee must be monitored. In case, the promoted employee does not make the required progress, provision must be there in the promotion policy to revert him/her to the former post, the policy must be good blending of promotions made from both inside and outside the organization (Chand, 2014).

Employee promotion normally undergo interviews, application blanks, checking educational and technical qualification resume, oral and written examinations, situational judgment tests, assessment centers, personality tests, evaluation of prior experience or length of service and bio data (Stokes & Cooper, 2001).According to Robbins (2001) promotions will only be an effective mechanism for eliciting greater effort if workers place significant value on the promotion itself.

Therefore, promotion is an important issue, not only in the selection and placement of the right people in the right place but also a boost for superiors and leaders to plan a policy in motivating subordinates to develop themselves to achieve organizational goals.

Theoretical Framework

As the study examines the effect of irregular payment of emolument on performance of nonacademic staff in tertiary educational institutions of Borno state, research model for this study shows the relationship between three independent variables delay in payment of salary, pay cut and delay in promotion benefit with a dependent variable, Job performance. As previous

studies show that emolument has direct effect on employee performance, irregularities in emolument can also influence employee job performance. The model is presented below;

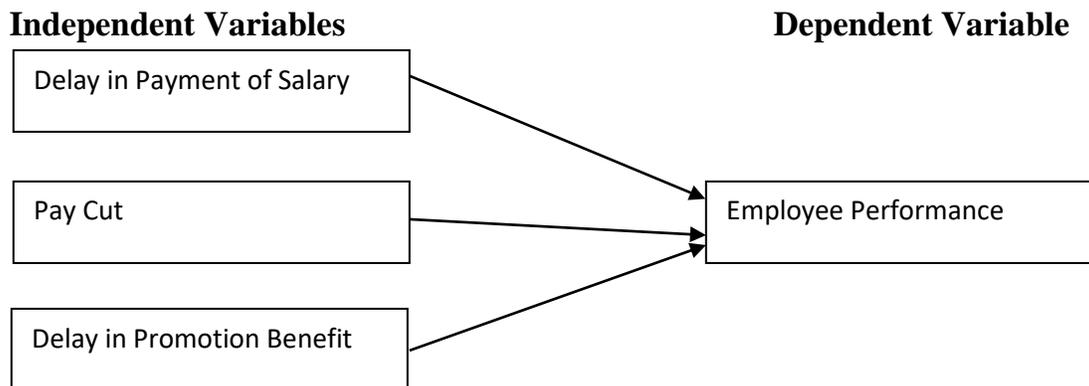


Figure 1: Research Model (Source: Survey, 2019)

METHODOLOGY

A survey research design was used. The populations of this study are the non-academic staff in Borno State educational tertiary institutions. The target population of the study as contained in the respective salary vouchers of the three (3) selected tertiary institutions for the month of January 2019 was nine hundred and sixty (960) nonacademic staff. College of Business and Management Studies Konduga having 77 nonacademic staff, Sir Kashim Ibrahim College of Education with 339 nonacademic staff and Ramat Polytechnic with 544 nonacademic staff. The study utilized primary data through the use of structured questionnaires to collect first-hand information on the field from non-academic staff on the topic under study. The use of questionnaire has encouraged response from many respondents and larger amount of data was obtained in a short while and at less cost. The questionnaire was divided into four sections (sections A to D) and contained closed ended questions structured according to the research questions. Thus, overall employee performance, effect of delay in payment of salary on employee performance, effect of pay cut on employee performance and effect of delay in promotion benefit on employee performance. In all, 22 questions were asked in the questionnaires and various options were provided for the respondents to choose from. The sample size for this study is two hundred and eighty two (282) respondents selected from the population as arrived at using

Yamane's formula. It was hard to cover a population of nine hundred and sixty employees hence the need to have a sample size.

In order to determine the sample size, the researcher used a 0.05% level of significance; the sample size is arrived at using Yamane (1967) formula. Since the sample size is known, Convenience Sampling technique is used to collect data from the respondents. It is measured numerically on a five point Likert scale. The questionnaire was self-administered by the researcher from one unit to another until the stipulated number was reached. In all it took a period of two weeks to administer and collect the questionnaires. The study used both descriptive and inferential statistics for data analysis. This includes the use of simple percentages for frequency distribution and Multiple Regressions with the aid of Statistical Packages for Social Sciences (SPSS) version 20.0. After a thorough scrutiny of the answered questionnaires, the researcher used numeric data coding to assign numbers to the questions in order to group the response to a limited number of categories. The coded data was tabulated in Statistical Packages for Social Sciences (SPSS) version 20.0 to facilitate efficient analysis on the effect of irregular payment of emolument on employee performance in the selected study area.

The Hypotheses are;

Ho₁: Delay in payment of Salary does not significantly affect employees' job performance among non-academic staff in Borno State tertiary institutions

Ho₂: Ho₂: Pay cut does not significantly affect employees' job performance among non-academic staff in Borno State tertiary institutions

Ho₃: Delay in Promotion benefits does not significantly affect employees' job performance among non-academic staff in Borno State tertiary institutions

RESULTS AND DISCUSSION

To achieve the objectives of this study, three (3) hypotheses were formulated to address the research problem. Therefore, the study used Multiple Regression as a tool of analysis at alpha 5% level of significance. Multiple Regressions was used to explain the cause and effect relationship between the independent variables (Delay in payment of salary, Pay Cut, Delay in promotion benefit,) and the dependent variable (Employee Performance). It also indicated the contribution of each independent variable against the

dependent variable. Furthermore, the analysis for this research work is presented below;

Table 1: Summary of Reliability Analysis

Variable	Item	Cronbach's Alpha
Performance	3	0.895
Delay in Salary	7	0.989
Pay Cut	7	0.984
Delay in Promotion	7	0.971

Source: Researcher's Design, 2019

Table 2: Model Summary

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.703 ^a	.501	.489	.466

a. Predictors: (Constant), Delay in Payment of Salary, Pay cut, Delay in Promotion Benefit.

b. Dependent Variable: Employee performance

Source: SPSS Version 20.0

From Table 2 above, $R=0.703$; measures the correlation between the observed values and those that will be predicted. Meaning there is high correlation between the observed values and those that will be predicted by the model. R -square= 0.501 indicates the amount of variations in the dependent (employee performance) variable explained by the independent variables. Adjusted R square (0.489) is the modified version of R square after correcting for the number of independent variables and sample size. The standard error of the estimate (0.466) is a measure of the accuracy of predictions made with the regression model; the smaller the standard error of estimate the better is the model, this suggests a better model.

Table 3: ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	53.489	3	17.830	81.944	.000 ^b
	Residual	54.613	251	.218		

Total	108.102	254
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a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Delay in Payment of Salary, Pay cut, Delay in Promotion Benefit.

From the above ANOVA Table 3, the overall model is significant at 0.000. This shows that the analysis of variance for the study has fallen within the acceptable standard. This shows that the model is good and fit for the study.

Table 4: Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.249	.117		10.653	.000
	Delay in Payment of Salary	.365	.171	.747	2.131	.034
	Delay in Promotion Benefit	-1.287	.162	-2.452	-7.966	.000
	Pay Cut	1.346	.165	2.247	8.167	.000

a. Dependent Variable: Employee Performance

$$Y (EP) = 1.249 + 0.365(DPS) + (-1.287) DPB + 1.346(PC) + \epsilon_i$$

DECISION

The Hypothesis is tested at, 0.05 level of significance with a rule to reject null hypothesis if the P value is ≤ 0.05 .

Ho₁: Delay in payment of salary does not significantly affect employees' job performance among non-academic staff in Borno State tertiary institutions. The P value for this study is 0.034 which is below 0.05 hence leading to a conclusion to reject the null hypothesis. This implies that, there is a statistically significant effect of delay in payment of salary on employees' job performance among non-academic staff in Borno State tertiary institutions.

Ho₂: Pay cut does not significantly affect employees' job performance among non-academic staff in Borno State tertiary institutions. The P value for this study is 0.000 which is below 0.05 hence leading to a conclusion to reject the null hypothesis. This implies that, there is a statistically significant effect of pay cut on employees' job performance among non-academic staff in Borno State tertiary institutions.

Ho₃: Delay in Promotion benefits does not significantly affect employees' job performance among non-academic staff in Borno State tertiary institutions.

The P value for this study is 0.000 which is below 0.05 hence leading to a conclusion to reject the null hypothesis. This implies that, there is a statistically significant effect of delay in Promotion benefits on job performance among non-academic staff in Borno State tertiary institutions.

FINDINGS

The main objective of this paper is to establish the effect of irregular payment of emolument on performance of non-academic staff in tertiary institutions of Borno State and come up with findings. One of the findings revealed that there is significant effect between delay in payment of salary and job performance among non-academic staff in the study area. This was so much supported by the response rate where majority of respondents either strongly agreed or agreed that delay in payment of salary can cause absenteeism, make employees have disregard for punctuality, decreases their passion in executing task and discourages employees from volunteering for extra duty. This finding is in agreement with that of Korm (2011) who studied the relationship between pay and performance in the Cambodian civil service, where respondents acknowledged that irregular pay reduces their performance at work. The finding is also similar to that of Wilfred, Elijah & Muturi (2014) who studied the effect of remuneration on employees' performance in the Ministry of Internal Security in Kenya. That regular compensation packages will result in attracting, retaining and motivating employees. While irregular payments do the opposite. It is also in line with the study of Kaplan (2013) that delay in payment of salaries encourages opportunistic employee behaviors such as absenteeism and low productivity.

A similar finding of the study revealed significant effect between pay cut and job performance among non-academic staff in the study area. This was supported by the response rate where majority of employees either strongly agreed or agreed that pay cut encourages unionization attempts and fuels industrial disharmony. It creates positive thoughts towards quitting for better offers and discourages hard work. Employees will often engage in deviant work place behaviors such as gossips and insults, with less challenging of ability in doing job. The finding is in agreement with that of *Mayhew* (2017) that low wages can have devastating effect on employees in terms of anger, disappointment, stress, low morale and unemployment. As a result,

employee's workplace relationships will suffer, fostering low morale and productivity. It is also similar to the study of Osibanjo, Adeniji, Falola, and Heirmsmac (2014) that showed positive significant relationships among pay, bonus, incentives, allowances, and fringe benefits on one hand and employee performance, satisfaction levels, and turnover on the other. It is also in line with the findings of Kube, Maréchal, and Puppe, (2010) on their field experiment of library workers at a German university, that a wage cut has a severe impact on productivity. They realized that productivity drops on the average by more than 20 percent if workers experience a wage cut.

The third finding also revealed a significant effect between delay in promotion benefit and performance of non-academic staff in the study area. The institutions are bound to discourage acquisition of additional skills because of non-reward for such efforts. It encourages unproductive discussions at places of work, reduces employee feelings of accomplishments on their jobs. Also, it encourages complains about unimportant matters at work. This finding is similarly to the finding of Odoh (2011) who stated that wage incentives and fringe benefits such as promotion are prerequisite to effective performance among Nigeria Workers in Enugu State Local Government Service Commission. It is also in line with the findings of Sajuyigbe, Olaoye and Adeyemi (2013) who found that employers can use promotion, bonuses, recognition and praise, as they were found to have significant effect on their performance.

CONCLUSION AND RECOMMENDATIONS

First, the findings revealed that delay in payment of salary has significant effect on employee performance. Secondly, it was discovered that pay cut has significant effect on employee performance. And lastly, findings also revealed that delay in promotion benefit has significant effect on employee performance in the study area.

Based on the findings of the study, the following recommendations were made:

I. Borno State government should ensure timely payment of salaries in order to induce employee commitment towards task performance. Workers largely depend on the monthly salary for their upkeep and a little delay beyond due date destabilizes them.

ii. In terms of pay cut, Borno State Government should make consultation with non- academic staff unions in order to avoid industrial disputes and create healthy work climate. Management of the tertiary educational institutions should allow employees or their unions to freely participate in trade unions in order to improve industrial relations and enhance industrial peace which is a very important aspect of performance and growth. If the tertiary institutions are suffering from industrial disputes and strikes, performance is bound to decrease.

iii. Borno State Government should make adequate budget to meet up future demands in employee promotion cost. Prompt payment of promotion benefits encourages employees to acquire additional skills and qualification that will in turn be useful to the organization.

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