

Effect of Non-Financial Incentives on Employee Performance: A Study of (Birs) Makurdi, Benue State Nigeria

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ABSTRACT

This article examined the impact of non-financial incentives on employee performance: A study by BIRS Makurdi Benue State. The aim of the study was to achieve the following objectives. A study by BIRS Makurdi, Benue State aims to determine the impact of non-financial incentives on employee performance. The study focused on BIRS Makurdi staff in Benue State, which has a population of 449. The Taro Yamane formula was used to calculate the sample size, resulting in a sample size of 499. First-hand information was used for the study. The main data collection tool used was a questionnaire. Using the Statistical Packages for Social Sciences, both quantitative and qualitative data analysis methods were used to test the developed hypotheses (SPSS 21). Tables and simple percentages were used to present the raw data extracted from the primary source. Employee recognition with a beta coefficient of -0.192, training and development with a beta coefficient of 0.946 and career advancement with a beta coefficient of -0.025 were found to have significant and non-significant effects on employee performance in BIRS Makurdi Benue- Country. Conclusion: At BIRS Makurdi, Benue State, this study experimentally examined the impact of non-financial incentives on employee performance. The study concludes that non-financial incentive strategies significantly improved employee performance at BIRS Makurdi in Benue State in line with the findings.

Keywords: Incentives, Career Advancement, Employee Recognition, Training and Development and Performance

INTRODUCTION

In the current volatile and serious climate, leadership motivation has become increasingly important. It enables associations such as (BIRS), the premier revenue management body in Benue State, to recruit and protect workers and improve corporate performance and image (Tj, Tecualu and Wijaya, 2020). Some associations view their employees as crucial supporters in creating business appreciation and upper hand. Therefore, it is crucial to keep up with workers, encourage and improve their efficiency through various methods such as financial and non-monetary motivations. Therefore, it is important to plan a system of rewards and motivators for representatives that focus on an employee's skills, abilities and task performance to strengthen their presentation and responsibility (El-Clamor, 2020). Incentive management in an organization like Board Internal Financial Service in Makurdi, Benue State (BIRS) is among the most important aspects of improvement. Employee commitment is to contribute innovative ideas that improve business processes. Employee performance is achieved effectively when incentives are well managed as employees have a sense of mutual benefit. These benefits hinder both the organization and employees from achieving the defined goals or strategies, and reward management systems complement and strengthen a company's strategic plans (Armstrong & Taylor 2020). Non-monetary compensation is the non-financial gain that motivates people through intangible incentives such as promotion, praise, training, development, career advancement, job evaluation, consistent development, signing collective agreements to ensure security and recognition (Rodrguez-Snchez, Gonzlez-Torres, Montero-Navarro & Gallego-Losada, 2020). Some researchers include indirect monetary benefits from the work itself, such as performance and autonomy. Such non-monetary incentives are believed to have either a negative or positive impact on employee engagement. The different types of non-financial incentives aim to attract highly qualified and

competent individuals who are likely to be highly involved in organizational goals (Gmez-Garca, Bayn-Calvo, & Lucas-Garca, 2020).

The idea of complete reward essentially says that rewarding people is about more than just giving them money. Armstrong reports on the role of non-monetary incentives in increasing employee engagement and job performance. Workers' comfort at work, especially for workers from underdeveloped countries, depends on incentives, especially non-monetary ones. They are encouraged to take on a larger role by putting greater effort into developing a deal that covers a variety of topics. (Sukawati, Gunawan, Ubaidillah, Maulina, & Santoso, 2020).

People should have the ideal mix of skills and drive to achieve specified goals. Any person who has an innate talent or ability can achieve a common goal. The opportunity requires a large investment and unpredictability. The quality of the workforce is a prerequisite for achieving the growth and goals of a company and is influenced by the characteristics of the incentive programs according to the corporate plan of such a company (Biruk, 2017). Employee performance is improved in many ways. The advancement of human potential relies heavily on incentives, but companies operating in developing regions such as Asia, Africa and Latin America have not fully taken these factors into account. Financial rewards have been found to have a significant impact on organizational performance (Achie & Kurah, 2016). Companies are proven to offer non-monetary rewards to increase employee motivation. However, this practice is restricted in many global economies. People who care about their work and are loyal to the company are more productive. With the concrete experience of happiness, employees become more committed and consciously experience an increase in job satisfaction.

Companies are increasingly using non-cash rewards to motivate their workforce, which are generally not available in developing countries such as Nigeria. These rewards include good working conditions and opportunities for growth (especially in the public sector). Financial rewards can occasionally serve to compensate for poor management in a company, but they are unable to motivate employees to perform at their best. The majority of long-term employees do not see money as adequate compensation for their commitment and sacrifices, even though every employee needs money to meet their daily living expenses. People want to be recognized for their efforts and receive gifts in kind from their employers if they are adequately compensated for their work. The majority of large companies are still looking for ways to encourage employees and get them to do their jobs without affecting the company's ability to pay its bills (Reddy & Karim, 2017). Identifying the variables that can impact employee productivity and performance is critical because a company's resources and employee satisfaction determine how far it advances. When employees are paid appropriately, they do their best at work. However, there is a connection between employee productivity, their performance at work and rewards (Nwokocha, 2016).

This leads to a layered platform where management teams make decisions and begin to impose them on lower and middle employees. It has been observed that management typically does not understand that team work and other non-financial reward systems can help improve employee performance (Kushwaha, 2018). A critical strategy for ensuring employee motivation to demonstrate significant performance through ideas viewed as innovative is an incentive or compensation, whether financial or nonfinancial. This will result in improved business operations and overall improvement of the company from both financial and non-financial perspectives. Employees of the Board of Internal Revenue Service (BIRS), Makurdi, Benue State may receive rewards in addition to financial compensation. Like any other African economy, employees of Nigerian companies have been given numerous non-monetary incentives to inspire them. Although seemingly difficult tasks in Nigeria, constructive criticism and praising excellent employee performance are crucial to the success of the strategy formulation action plan.

In an organization like BIRS Makurdi in Benue State, incentive management is one of the most important components to improve employee engagement in work and develop creative ideas that improve business

processes. When incentives are managed properly, employers can successfully gain employee engagement because they are aware of the mutual benefits. These perks prevent the organization and personnel from achieving the stated goal or goals. (Armstrong & Taylor, 2020).

Non-monetary incentives are material or perceptible rewards, social norms, or work-related elements used in an institution to motivate employees who do not receive direct cash compensation (Nkansah 2016). Extreme motivational variables push people to do their best. When a person (employee) is satisfied with the organization, this happens. Ultimately, incentives are like a lure for all the practical and moral methods that companies use to motivate their employees in a way that tends to increase productivity and improve employee performance. This is considered essential to improve the fulfillment of employees' desires and ensure their utmost loyalty to the organization. Benefits tend to motivate employees, who then become more productive (Kefay & Kero, 2019).

According to this study, non-monetary/cash rewards can be considered as tangible and intangible incentives/rewards. There are non-monetary, but financial in nature, that is, they have a market value. Career Advancement: To achieve new career goals and more challenging employment opportunities, professionals from all industries utilize their skills and tenacity in the career advancement process (Nkansah, 2017). Some companies offer their current employees professional development opportunities to advance within the company (Daramola & Daramola, 2019).

The aim of the development is to increase the productivity of teams, individuals and organizations. Promoting longer-term organizational and employee goals correlates with development (Thompson et al., 2019).

Employee recognition is an example of a non-monetary award that is based on selecting specific individuals or teams to be praised or thanked (Saunderson, 2016). Employees who receive recognition feel better about themselves and their company. According to a study by the Gallup organization, companies with high employee engagement had better retention rates than companies with low employee engagement (El Masri & Suliman, 2019).

Employee performance is the efficient use of resources such as labor, capital, materials, energy and information in the production of a variety of goods and services. If performance can be measured objectively, it can be assessed for an individual (preferably using a standardized protocol). Success can be pursued for strategic reasons, such as long-term planning initiatives or business improvements. In addition, it can be tacitly applied in areas such as project management and budgeting. Some people believe that performance is a meaningful term with a logical definition when applied to empirical research methods. Furthermore, it is quantifiable and becomes a variable (Bari, Arif, & Shoaib, 2018).

Statement of the Problem

Public organizations in Nigeria such as BIRS Makurdi in Benue State in particular are less interested in the prospects of professional growth, recognition, training and development and more interested in the financial reward system that increases the income of their employees (even if they are). Smaller than their international counterparts) (all of which are non-financial and critically important incentives). It can sometimes be challenging to find the intervention that will help employees perform better and improve (Ali & Wadi 2016; Oburu & Atambo 2016; Agbenyegah 2019). But financial rewards don't even have the biggest impact on employee motivation (Oburu & Atambo, 2016). Money may not be the most important factor when it comes to career advancement, which explains why some people choose to work in Nigeria's public sector, such as BIRS Benue State, despite the low wages there. In some cases, managers have found that money has a negative impact on employee performance in a company. They should be inspired to use their newly acquired skills in the workplace.

Since non-monetary incentives have varying impacts on employee performance in Nigeria, this article considers Makurdi of the Benue State Board of Internal Revenue Service (BIRS) as a case study of a public institution in Nigeria. Non-financial incentives have reportedly received little attention in the literature, with the majority of research (Himanshu, 2018) focusing on career advancement opportunities for career growth and training. Because it is possible to stay in the same position for more than ten years, workers in the Nigerian manufacturing industry find it difficult to advance their careers. To avoid boredom, employees in any company must constantly be provided with new learning opportunities.

Certain non-financial role models are more interesting in the context of business and work activities than the greater market-building involvement of long-term workers. As Kefay and Kero (2019) noted, it is all too easy to make short-term energy improvements that have unforeseen negative financial consequences. Recognizing that people only need money to maintain their quality of life and that of their families, most institutions in Nigeria only believe in rewarding their employees with money or financial incentives. This can lead to qualified employees leaving the company and employee work performance to decline if employees are not motivated by non-financial incentives.

The problem is that non-financial incentives affect the performance of employees in Nigeria using BIRS Makurdi Benue State as a study area? This study is conducted to provide an answer to the above question and initiate an investigation into the performance levels of employees showing how non-monetary incentives affect them in Nigeria with particular emphasis on the public sector (Benue State Internal Revenue Service) BIRS Makurdi.

Research Objectives

Stemming from the statement of the problem, the objective to be achieved by this study is as follows;

1. To examine the effects of career advancement on employee performance in BIRS Benue State.
2. To evaluate the effects of employee recognition on employee performance in BIRS Benue State.
3. Ascertain the effects of training and development on employee performance in BIRS Benue State.

Research Questions

From the research problem, the study set to provide answers to these questions as follows:

1. To what extent does career advancement affect employee performance in BIRS Benue State?
2. What is the effect of employee recognition on employee performance in BIRS Benue State?
3. Does training and development affect employee performance in BIRS Benue State?

Research Hypotheses

The following null hypotheses are formulated

H₀₁: Career advancement have no significant effect on employee performance in BIRS Benue state.

H₀₂: Employee recognition have no significant effect on employee performance in BIRS Benue State.

H₀₃: Training and development have no significant effect on employee performance in BIRS Benue State.

REVIEW OF RELATED LITERATURE

Concept of Non-Financial Incentive

Extreme motivational variables push people to do their best. When a person (employee) is satisfied with the

organization, this happens. Ultimately, awards serve as a kind of lure for all the practical and moral methods that a company uses to motivate its employees in such a way that they tend to increase process efficiency and improve employee performance. This is considered essential to improve the fulfillment of employees' desires and ensure their utmost loyalty to the organization. Benefits tend to motivate employees, who then become more productive (Kefay & Kero, 2019).

According to Lilian (2016), non-financial incentives are any perks that employees receive from their workplace or an action that goes beyond the standard compensation plan aimed at attracting the company by motivating and retaining staff. Because this type of reward promotes a solvable connection, non-monetary incentives such as a bonus or a trip are valued more highly than just a monetary reward. Instead of financial rewards, public recognition and recognition have proven to be helpful in motivating employees.

Nkansah (2016) argued that non-financial incentives are material or perceived rewards, social norms or work-related elements used in an institution to motivate employees who do not receive direct cash compensation.

Non-financial, tangible and non-financial intangible incentives are two categories for non-financial rewards. Non-cash, financial in nature, or having a market value, are the characteristics of non-financial tangible incentives. Vacations, gift cards, upscale items, business automobiles, cell phones, and meals given by the employer are a few examples. Non-financial intangible incentives have to do with things like favorable performance evaluation, public acclaim, prizes for recognition (like "employee of the week"), and flexible work schedules (Mas & Pallais, 2017; Wiswall & Zafar, 2018).

Career advancement

One of the variables used in measuring non-financial incentives is this. Work flexibility is a goal of career advancement because it produces workers who are more adaptable and flexible, which is critical for modern companies and people who may want to consider career changes. The position should be clearly defined to avoid false hopes of progress and growth. The majority of employees assume that when they perform well, their efforts will be recognized and valued. Most employees occasionally need reassurance that what they are doing is right. Lack of opportunities for professional development can lead to employee dissatisfaction reaching the point of quitting, especially for those who want to reach the top in their field (Agbenyegah, 2019).

It is intended that employees of the focal organization (Benue State Internal Revenue Service) will have the opportunity to advance their careers as tax professionals. However, some respondents said that the likelihood of professional development has further decreased because the agency's current management is not consistently people-focused. Therefore, it was challenging for the staff to work harder to ensure the agency generated more money.

As a result, the motivation and performance of a company's employees are negatively affected by a lack of opportunities for professional development. As a result, they may not recognize the need to learn new skills that would allow them to enhance their roles in such companies. Workers in these companies are expected to be confident that the company does not view them as unaffordable. Additionally, if they want to advance in a company they work for, they will quit and find a new job that meets their needs. Due to the scarcity of employment opportunities and the long waiting times between losing a job and finding another in developing countries such as Nigeria, this situation may not be feasible.

Employee Recognition

According to Nayak, Nayak, and Jena (2020), employee appreciation/recognition is the act of praising members of a team for outstanding work. Employee recognition is the expression of gratitude and

recognition of employees for their contributions to the organization, which are linked to its goals, missions and values. Peer-to-peer, manager, and leadership interviews are some examples of the different ways employees can be recognized. However, ensuring that employee reward and recognition strategies are implemented in a way that recognition is meaningful and consistent is critical to the success of employee recognition programs. Employee recognition is the process of praising a company's employees for exceptional work.

Reese (2020): Praise or a personal message praising achievements, especially small actions that are meaningful to employees, is called recognition. Another non-financial incentive that satisfies HR's ego needs is praise or recognition. Over time, praise surpasses all other motivators in effectiveness. Some employees become more motivated when they receive both public and private appreciation because they are reliable and financial rewards have less influence on their performance than praise or recognition of their efforts. The appreciation they receive from their colleagues serves as a primary source of motivation for their desire to contribute to the company and its employees.

Considering the characteristics of recognition, the purpose of employee recognition in the workplace is essentially to support specific actions that lead to improved performance and fruitful business outcomes (Nayak, Nayak, & Jena, 2020). Job performance appreciation focuses on the way employees carry out their responsibilities, rather than on the individuals or the results they achieve. It also discusses their attitudes, skills, and qualifications (Reese, 2020).

Training and Development

The study also takes into account training and development, as this is the third indicator of non-cash rewards. To perform well, both individuals and companies must invest in training and development. Companies are therefore investing in them, hoping to gain a competitive advantage in the global business climate. The importance of on-the-job training and employee development for any business in today's competitive world cannot be overstated. It is true that there is a need for training of staff and efforts should be made to maximize the efforts of employees in line with organizational objectives (Olake, Oni, Babalola & Ojelabi 2017).

Exercises that are planned and structured with the aim of increasing the level of competencies, knowledge and skills are called development (Kelley & Joel, 2017). All development processes that are used to bring people to a certain level of performance are referred to as employee development (Jehanzeb & Mohanty, 2018).

Through training and development, employees acquire the skills, knowledge and competencies they need to perform better in their current roles and in future tasks. To achieve maximum efficiency and effectiveness in achieving the company's strategic goals, organizations must ensure that their employees are adequately educated and trained. Similarly, trainees are expected to receive training and acquire the necessary skills to enhance organizational performance and gain a competitive advantage. This training and development strategy increases workers' efficiency, creative thinking, discovery skills, and ability to adopt new and evolving technologies (Khan, Waqas, & Muneer, 2017).

The following benefits of training and development include the ability to increase employee morale and help them gain confidence at work while increasing satisfaction through training. It goes without saying that an employee contributes more to the success of the company when he or she is happier, more satisfied and more motivated at work. This means less time and energy is wasted. Fewer accidents, mistakes, and slips occur when team members lack the skills and understanding needed to correctly perform a given task. A trained person works better and has a lower risk of suffering an accident at work. During training, employees acquire new skills and increase their productivity. This makes them more likely to get promoted.

They become invaluable resources for the company. When employees receive the right training, their performance improves (Khan, Waqas, & Muneer, 2017).

Employee Performance

According to (Dakhoul, 2018), employee performance is the end result of all the contributions of all employees in an organization towards greater organizational effectiveness and the achievement of its goals. Employee performance refers to a person's success at work after putting in the necessary efforts, which is associated with meaningful work, an engaging profile, and compassionate colleagues or employers nearby (Karakas & Sahin, 2017). According to (Al Mehrzi & Singh, 2016), performance is the outcome or degree of success of a person over a given period of time in performing activities compared to numerous alternatives such as: E.g. working standards, goals or mutually agreed upon criteria. Furthermore, performance is essentially what employees do or do not do, according to Yang, Lee, and Cheng (2016). Performance management refers to all measures taken to increase the overall performance of a company or organization as well as the performance of each individual employee and work unit. Performance is described by Soelton (2018) as the comparison of work results with defined standards. Accordingly, employee performance determines how much they contribute to the organization (Ihsani & Wijayanto, 2020).

Contextual Performance

Behavior that impacts the organizational, social, and psychological environment in which work is performed is called contextual performance. Positive work behavior, including in terms of work engagement, has been established as an important indicator of contextual success (Meyers, Kooij, Kroon, De Reuver and Van Woerkom, 2020). Contextual performance is a special type of extra-role performance that increases organizational success by influencing the social, psychological, and organizational context that drives task activities and processes (Bozionelos & Singh, 2017). Contextual performance includes actions such as following workplace rules even when they are inconvenient, volunteering to do extra work or help others, and maintaining a cheerful attitude despite obstacles (Franco & Franco, 2017). The idea that job performance is a multidimensional concept is widely accepted (Penney & Borman, 2017). Two general factors, task performance and contextual performance, have attracted the most attention among the performance dimensions addressed (Kappagoda, 2018).

In contrast, contextual performance refers to actions that support the culture and climate of an organization or the environment in which transformation and maintenance operations are carried out. Contextual performance behaviors include helping with extra work, persevering with enthusiasm, supporting and collaborating with others according to rules and procedures, and supporting or defending the organization (Aboagye, Dai, & Bakpa, 2020).

Counterproductive Behaviour

Zhang, Huang, Jiang, and Jiang,(2018) define counterproductive work behavior as purposeful workplace harm caused by employees that may jeopardize the organization's and stakeholders' legitimate rights and interests. Employees who intentionally engage in counterproductive work behaviors are seen by their employer as being in contradiction with its legitimate interests (Sackett, 2002). The term "counterproductive work behaviors" (CWBs) refers to a wide range of actions including, but not limited to, theft, disruption, sexual harassment, and an uncooperative attitude (Chang & Smithikrai, 2010; Uche, George, & Abiola, 2017)

Theoretical frameworks

The study of nonfinancial incentives and employee performance is based on a number of theories. These

include Maslow's hierarchy of needs theory, Lawler and Porter's theory of motivation and job compensation, cafeteria pay theory, equity theory, expectancy theory, and pay for equal work theory. This article uses both Maslow's hierarchy and justice theory.

Maslow's Hierarchy of Needs

Maslow (1943) suggests that there are five different categories of human needs that can be arranged in a hierarchy of importance. These include the requirements for physical needs, security, possessions, esteem and self-realization. He claims that a person's primary motivation is to satisfy their physical demands. Employees are driven to satisfy them only if they are still dissatisfied.

As physiological demands are met, they become the main motivators for an individual, causing them to progress "up" the hierarchy and pursue security needs. This cycle repeats itself until the demand for self-actualization is lastly met. Physiological requirements are the most fundamental and lowest order needs, making them the need at the bottom of the hierarchy of wants. This includes the requirement to meet basic requirements for things like food, air, water, and shelter. Maslow contends that employers should pay workers enough for them to be able to afford decent living conditions. The justification for this is that any hungry workers won't be able to contribute very much to his organization by Maslow (1943).

The second level of requirements is security needs. Physiological requirements are met before safety needs arise. You talk about the demand for a safe workplace that is free from risks and harm. Companies can meet this requirement by giving their employees access to safety tools such as fire protection and health insurance. The rationale is that employees should be able to work in a safe environment without fear of being injured. The third level of requirements is defined as social needs. They turn on after all safety requirements are met. A social need is the desire for belonging, i.e. H. the need to be loved and accepted by other people.

The group encourages employee participation in social events to meet these needs. Appreciation Needs: This is the fourth level of needs. It includes the need for others to respect and recognize you. To recognize notable achievements, organizations host banquets and awards ceremonies. Self-actualization: This is the final level at the top of the hierarchy of needs. To reach your full potential; You must strive to become everything you are capable of.

Equity Theory

Justice theory (Adams, 1965) is interested in how people perceive the way they are treated compared to others. Being treated fairly in relation to another group of people (a reference group) or a relevant other person is the definition of fair treatment. Equality is always a comparative process that involves emotions and perceptions. It is different from equality, where everyone is treated equally because that would be unfair if they deserved fair treatment.

According to the idea of justice, unfair treatment demotivates people, while fair treatment increases their motivation. Even though it only covers a small part of the process of motivation and job satisfaction, it could have a big impact on work morale. There are two types of justice: distributive justice, which is about how fairly people feel they are compensated for their contributions and in comparison to others, and procedural justice, which is about how fairly employees perceive that company policies are applied in specific areas such as performance evaluation, promotion and discipline.

Empirical Review

On the influence of non-financial incentives on employees' performance, various researches have been conducted.

Odunayo (2022) examined how the organizational reward system affected employee performance in some hotels in the Nigerian metropolis of Lagos. The aim was to use a survey research design to determine how the organization's reward system (recognition, employee development and benefits) affects employee performance (contextual performance, counterproductive behavior and adaptive behavior) in a sample of hotels in Greater Lagos. Two hotels served as a sample for the study. With a sample size of 255, a total of 315 employee populations were examined. In this study, a simple random sampling method was used and only 204 copies (or 80%) of the questionnaire were correctly completed and recovered. The data were analyzed using bivariate regression analysis to determine the relationship between the variables. In some hotels in Lagos metropolis, Nigeria, analysis revealed that recognition significantly influenced contextual performance ($= 0.592$, $t = 12.353$, $p 0.05$). The results also showed that counterproductive behavior in certain hotels in Lagos metropolis, Nigeria is negatively and significantly influenced by human resource development ($= -0.244$, $t = 6.441$, $p 0.05$). Furthermore, perks were found to significantly influence adjustment performance in a subset of hotels in Lagos metropolis, Nigeria ($= 0.399$, $t = 9.339$, $p 0.05$). As a result, employee performance in certain hotels in the Nigerian metropolis of Lagos was found to be affected by the organization's reward.

Kassim and Onyango (2022) examined the impact of non-monetary rewards for teachers and the impact of non-financial rewards on teacher performance in public secondary schools in Ilemela District. The study targeted teachers, school administrators, quality assurance personnel, and district education officers (1056 people in total) and used a mixed methodology with a convergent parallel research design. To obtain a sample size of 182 respondents, the study used probability and non-probability sampling approaches for teachers and civil servants, respectively. Data from teachers were collected using a questionnaire, and data from school administrators, a quality assurance officer, and the district education officer were collected using an interview guide. The researcher was able to use the tools because they were obtained as part of a pilot study and had a reliability coefficient of 0.81. Using the Statistical Package for Social Science (SPSS) version 20 and descriptive statistics, qualitative data were analyzed and presented in frequencies and percentages in tables, while qualitative data were coded into narratives and examined thematically. The study found that while there are many different types of incentives, non-financial rewards are critical to ensuring the effectiveness of trainers' work. The study also showed that providing staff with accommodation, meals, transportation, health care, and access to teaching and learning resources as incentives encourages teachers to work well.

Oluwakemi (2022) examined the impact of non-cash rewards on job performance in Nigerian companies, with a focus on the internal finance department of Lagos State. The study used a closed-ended and an open-ended questionnaire instrument to collect data using the survey method. Both quantitative (descriptive statistics) and qualitative methods (methodology) were used to analyze the data. About 2,647 individuals or all employees of the Internal Revenue Service in Lagos State, Nigeria were included in the study population (2,643). Because they belong to the group of people who have completed the required number of years in public service for promotion, a random sample was taken of employees who have been in public service for at least four years. Inferential and descriptive methods are the most widely used approaches. As part of the descriptive research, the socio-demographic characteristics of the respondents and the individual variables used in the study are documented and frequency statistics are used. In addition, a conversation methodology was used to examine the open questions (qualitative technique). The results of the study indicate that there is potential for improvement in job promotion and needs to be expanded. Several employees dispute the claim that they receive regular training from the company. In addition, there is room for improving the components of job promotion.

Abdussalam, Kerdasi, and Azam (2021) examined how nonfinancial incentives, such as career growth opportunities, development, employee appreciation, and open communication, affect employee loyalty in Libyan telecommunications companies. The proposed structure of the test was supported by the use of equity theory and expectancy theory in this study. By analyzing the impact of advancement opportunities, development opportunities, employee recognition, and open communication on employee engagement, the

conceptual framework attempts to explain differences in employee engagement using secondary data and literature reviews. Increasing employee motivation through non-financial benefits will help you lead your team more effectively. Employee happiness and satisfaction are wonderful ideas for driving individual and organizational performance and enabling managers to achieve their goals.

Apuko B. A. (2021) examined the impact of non-monetary rewards on employee performance in Homa Bay County. Specifically, the study sought to determine the impact of flexible scheduling, employee recognition, and training and development on employee performance. Herzberg theory is used as a field of study for correlational research design. A sample of 146 respondents was selected from the study population of 372 HBCG workers using stratified sampling techniques. After an expert review, the validity of the study tool was determined and the reliability test revealed a Cronbach's alpha coefficient ranging from 0.716 to 0.852. According to the study, non-financial rewards accounted for 62.7% ($R^2 = 0.627$) of variation in employee performance. Further analysis revealed that only two non-monetary reward factors – employee recognition ($B = 0.401$, $p = 0.00$) and training and development ($B = 0.422$, $p = 0.00$) – had significantly positive effects on employee performance employees had, whereas flexible scheduling ($B = 0.150$, $p = 0.0100$) only had a marginally positive impact. The study concludes that employee performance in Homa Bay County is significantly influenced by both recognition and employee training and development.

Luchivisi, Egessa and Muchilwa (2020) evaluated the organizational performance and non-monetary rewards of Kakamega County. The study specifically aimed to determine the relationship between Kakamega County's organizational effectiveness and employee recognition. Expectancy theory formed the basis for the current study. In this analysis, quantitative methods were applied in a descriptive and correlational research design. The target population of the study consisted of 3918 people and the sample consisted of 363 workers in Kakamega County. Quantitative data was collected via questionnaires. The statistical software SPSS (version 23) was used to evaluate the quantitative data. To determine the relationship between the study variables, descriptive and inferential statistics were used to analyze the data. The linear regression results showed that employee recognition has a positive and significant impact on the organizational performance of Kakamega County ($B_1=0.495$, $P=0.000$). The study concluded that Kakamega County's organizational performance largely depends on employee appreciation.

METHODOLOGY

Research Design

The survey research design used in this study enabled the identification of relationships between the various variables. Since data were collected from the studied components or individuals without exposing them to any conditions or treatments, this research design was chosen in this study. Additionally, using this research design allows the researcher to obtain data through a questionnaire.

Population of the Study

The study's population, which totaled 499 employees at BIRS Makurdi, Benue State, is comprised of them (499). Below is a breakdown of the population:

Table 3.1: Population of staff in BIRS Makurdi

S/N	Category of Staff	Population
1	Male Staff	304
2	Female Staff	195
3	Total	499

Source: Field Survey, 2023

Sample Size and Sampling Techniques

The researcher used the census sampling approach to determine the sample size of the study because the sample size of the study was so small. As a result, 499 employees of BIRS Makurdi in Benue State were included in the study.

Sources of Data Collection

The researcher used primary sources of information for this investigation. The primary source of data consists of information collected directly from study participants through a questionnaire.

Method of Data Collection

The questionnaire is the instrument for collecting the necessary data. Due to the qualitative nature of the study, the questionnaire was used. The questionnaires were used to clarify the answers regarding all study factors. To quantify these variables, the following five-point Likert scale was used: SA-5 (strongly agree), A-4 (agree), U-3 (undecided), D-2 (disagree), and SD-1 (I completely disagree).).

Data Analysis Techniques

This part of the study focused on the statistical techniques used to examine and interpret the data collected. The primary statistical methods used to analyze the collected data were further covered. Both quantitative and qualitative data analysis methods were used to analyze the data. Although qualitative approaches were used to separate the data from the questionnaires, the quantitative measurements were used to produce descriptive statistics to examine frequencies, means, and percentages. Surveys underwent screening, coding, and analysis. To explicitly summarize the collected data, the results were presented using descriptive statistics such as frequencies, tables and simple percentages. The influence of the independent variables on the dependent variables was also determined using simple linear regression. Version 20.0 of the Statistical Package for Social Science (SPSS) was used for the analysis.

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

Data Presentation and Analysis

Using the study methodology that was previously described in chapter three, this chapter presents and analyzes data. The purpose of testing research hypotheses is to empirically provide support for the research questions that were initially posed in chapter one of this study.

Response Rate of Questionnaire

Employees of BIRS Makurdi in Benue State filled out a questionnaire to provide the study's data.

Table 4.1: Response Rate

Response Rate of Questionnaire	Frequency
Number of Distributed Questionnaires	499
Returned Questionnaires	490
Unreturned Questionnaires	9
Response rate	98.20%

Source: Field Work (2023)

BIRS Makurdi Benue State staff received a total of 499 copies of the questionnaire. 9 surveys were not returned, making 490. For the analysis, 490 completed questionnaires were considered sufficient.

Presentation of Results Based on Variables

The responses to the study’s dependent and independent variables are presented and analyzed in this chapter’s section.

Table 4.2: Employee Recognition

Items	Verbal commendation is a strategy used by management to recognize employees.		The management hosts an Employee Appreciation Day.		A bulletin board for the team is decorated with pictures of the top performers.		Employee motivation is achieved through peer-to-peer acknowledgment.	
	Freq	%	Freq	%	Freq	%	Freq	%
SD	7	1.4	8	1.6	9	1.8	6	1.2
D	15	3.1	12	2.4	21	4.3	29	5.9
U	5	1	8	1.6	3	0.6	9	1.8
A	200	40.8	150	30.6	201	41	202	41.2
SA	263	53.7	312	63.7	256	52.2	244	49.8
Total	490	100	490	100	490	100	490	100

Source: Field Survey, 2023

Table 4.3 contains information about employee recognition. The results show that 7 respondents or 1.4% of respondents strongly disagree that the university has a functioning career advice center, 15 respondents or 3.1% of respondents disagree and 5 respondents or 1% of respondents disagree.

Of respondents are unsure 200 respondents or 40.8% of respondents agree and 263 respondents or 53.7% of respondents completely agree. Regarding the question of whether management uses verbal praise as a means of recognizing employees, 8 respondents or 1.6% strongly disagree, 12 respondents or 2.4% disagree, 8 respondents or 1.6% disagree sure, 150 respondents or 30.6% are not sure. agree, and 312 respondents, or 63.7%, strongly agree that management uses verbal praise as a means of appreciating employees.

The above table also shows that 256 respondents or 52.2% strongly agree with the statement while 201 respondents or 41% strongly agree with the statement. , disagree, disagree and 3 respondents or 0.6% were undecided.

Furthermore, 9 respondents or 1.8% strongly disagree that management organizes an employee appreciation day. The above table also shows that 6 respondents or 1.2% strongly disagree with the statement that the team’s bulletin boards are decorated with pictures of the best performing employees 29 respondents or 5.9%, 9 respondents or 1.8 % agree with the statement, 202 respondents or 41.2% and 244 respondents or 49.8% completely agree with the statement.

Table 4.3: Training and Development

Items	I get to benefit from the continuous training and development my company offers.		I do have certain goals whenever I work at the same job.		My company's training and development system is intriguing to me because it has a big influence.		My skills have increased as a result of my ongoing training.	
	Frequencies	%	Frequencies	%	Frequencies	%	Frequencies	%
SD	8	1.6	12	2.4	9	1.8	10	2.0
D	15	3.1	16	3.3	9	1.8	8	1.6
U	9	1.8	5	1.0	8	1.6	5	1.0
A	200	40.8	213	43.5	199	40.6	211	43.1
SA	258	52.7	244	49.8	265	54.1	256	52.2
Total	490	100.0	490	100.0	490	100.0	490	100.0

Source: Field Survey, 2023

Table 4.5 presents responses in respect to training and development. The findings indicate that 8 respondents, or 1.6%, strongly disagree that I gain from the ongoing training and development that my employer provides. 15 respondents, or 3.1%, disagree with the statement; 9 respondents, or 1.8%, are unsure; 200 respondents, or 40.8%, agree; and 258 respondents, or 52.7%, strongly agree.

Also, from the table above, 12 respondents, or 2.4%, severely disagree, 16 respondents, or 3.3%, disagree, 5 respondents, or 1%, were unsure, 213 respondents, or 43.5%, agree, and 244 respondents, or 49.8%, strongly agree on whether my organization offers frequent training and development from which I may benefit.

The table above also shows that 199 respondents, or 40.6%, agree with the statement, while 265 respondents, or 54.1%, strongly agree with it. However, 9 respondents, or 1.8%, disagree strongly that I do have clarity of goals whenever I engage in the same job, while 8 respondents, or 1.6%, were undecided.

The table also shows that 10 respondents, or 2%, strongly disagree with the statement that my organization's training and development structure interests me because it has an impact, as do 8 respondents, or 1.6%, 5 respondents, or 1%, 211 respondents, or 43.1%, and 256 respondents, or 52.2%, who strongly agree with the statement.

Table 4.4: Career Advancement

Items	There are plenty of prospects for growth.		Advancement depends on talent		The company provides equal opportunity for promotion		The business has a clear succession plan in place.	
	Freq	%	Freq	%	Freq	%	Freq	%
SD	11	2.2	6	1.2	12	2.4	12	2.4
D	18	3.7	7	1.4	12	2.4	17	3.5
U	4	0.8	9	1.8	10	2.0	9	1.8
A	201	41	215	43.9	204	41.6	209	42.7
SA	256	52.2	253	51.6	252	51.4	243	49.6
Total	490	100.0	490	100.0	490	100.0	490	100.0

Source: Field Survey, 2023

Table 4.6 presents responses on career advancement. The results show that 256 respondents, or 52.2%, strongly agree, whereas 201 respondents, or 41%, strongly disagree, with 11 respondents representing 2.2% strongly disagreeing, 18 respondents, or 3.7% disagreeing, and 4 respondents, or 0.8% uncertain.

6 respondents, or 1.2% of the sample, strongly disagree that promotion is based on ability, 7 respondents, or 1.4%, disagree, 9 respondents, or 1.8%, are unsure, 215 respondents, or 43.9%, agree, and 253 respondents, or 51.6%, highly agree.

The table above also shows that 12 respondents, or 2.4%, strongly disagree that the organization offers equal chances for promotion, as do 12 respondents, or 12%, 10 respondents, or 2%, who are unsure, 204 respondents, or 41.6%, and 252 respondents, or 51.4%, who are firmly in agreement.

Last but not least, the aforementioned table shows that 10 respondents, or 2.0% of the total, strongly disagree that the firm has a well-established succession policy, while 8 respondents, or 1.6%, disagree, 5 respondents, or 1%, were undecided, 211 respondents, or 43.1%, agree, and 256 respondents, or 52.2%, strongly agree.

Table 4.5: Employee Performance

Items	The task I was given at work is tailored to my abilities, which improves my performance.		The high caliber of my work supervision enables me to raise my performance standards.		In my company, consistent job promotions are seen as a result of employees' high levels of performance.		I consistently strive to fulfill my obligations in a way that enhances my performance.	
	Freq	%	Freq	%	Freq	%	Freq	%
SD	12	2.4	9	1.8	6	1.2	12	2.4
D	8	1.6	10	2	7	1.4	7	1.4
U	6	1.2	8	1.6	4	0.8	9	1.8
A	206	42.0	207	42.2	213	43.5	206	42.0
SA	258	52.7	256	52.2	260	53.1	256	52.2
Total	490	100.0	490	100.0	490	100.0	490	100.0

Source: Field Survey, 2023

Table 4.6 presents responses on employee performance. The results show that only 12 respondents, or 2.4%, strongly disagree that the task assigned to me in my organization is specific to my skills and improves my performance. A small number of 8 respondents, or 1.6%, disagree, while 6 respondents, or 1.2%, were unsure. In addition, 206 respondents, or 42%, agree, while 258 respondents, or 52.7%, strongly agree.

On the other hand, 9 respondents, or 1.8%, severely disagree, 10 respondents, or 2%, disagree, 8 respondents, or 1.6%, were undecided, while 207 respondents, or 42.2%, and 256 respondents, or 52.2%, strongly agree that the quality of my job supervision helps me increase my performance level.

The table above also shows that 6 respondents, or 1.2% of the total, strongly disagree that consistent job promotions in my organization are a result of employees' high levels of performance, while 7 respondents, or 1.4% of the total, disagree, 4 respondents, or 0.8% of the total, were undecided, 213 respondents, or 43.5%, agree, and 260 respondents, or 53.1% of the total, strongly agree.

Finally, the aforementioned table shows that 206 respondents, or 42%, agree with the statement, while 256

respondents or 52.2% strongly agree with it. This means that 12 respondents, or 2.4% of the total, strongly disagree with the statement that I always work toward the goals of my duties, which improve my performance.

Regression Analysis Results

The primary method employed in this study to describe how non-financial incentives affect employee performance is regression analysis. Under this subsection, the outcomes of each regression model are displayed for additional analysis.

Table 4.6: Model Summary

Model	R	R Square	Adjusted R Square	Change Statistics			
				F Change	df1	df2	Sig. F Change
1	.994 ^a	0.987	0.987	9428.173	3	485	.000

1. Predictors: (Constant), ER, TD, CA,

Source: Researcher’s Computation using SPSS Version, 20

Employee performance (EP), the dependent variable, and the independent variables, proxies for non-financial incentives by employee recognition (ER), training and development (TD), and career progression, are shown in Table 4.7. (CA). The model summary statistics are used to explain the following pertinent statistics.

The R-value of 0.994 suggests that non-financial incentives and employee performance are strongly correlated. The R² is thought to be 0.987. The amount of variation in the dependent variable (EP) that can be explained by the independent or explanatory variable is shown by the R², also known as the coefficient of determination (ER, TD and CA). As a result, professional development programs implemented by the college can be used to explain 98.7% of the variation in employee performance in BIRS makurdi Benue State, according to the R² value of 0.987. Other variables not taken into account in this model could account for the remaining 1.3% (i.e., 100-98.7). This outcome demonstrated a strong correlation between non- financial incentives and workers’ performance over the research period.

According to the adjusted R² of 98.7%, the findings of this study would still hold true if the complete population were taken into account. This outcome demonstrates unequivocally that at BIRS Makurdi, Benue State, staff performance is highly responsive to non-financial incentives.

Table 4.7: Regression Coefficients’

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.338	0.101		3.353	0.001
	ER	-0.364	0.067	-0.192	-5.411	.000
	TD	1.850	0.052	0.946	35.236	.000
	CA	-0.045	0.055	-0.025	-0.814	0.416

a. Dependent Variable: EP

Source: Researcher’s Computation using SPSS, Version 20

To ascertain the impact of non-financial incentives in BIRS makurdi Benue State, the regression result as shown in Table 4.8 above was used. The table demonstrates that the employee's performance is calculated at 0.338 when non-financial incentive surrogates are not a factor to be taken into account. This basically means that when all variables are maintained constant, employee output will significantly increase by 0.338 units due to factors not included in this study.

The outcome also showed that employee recognition had a standardized beta coefficient of -0.192 and a corresponding p-value of 0.0000. (ER). According to this finding, a change in employee recognition will result in a 19.2% boost in employee performance. This finding suggests that employee acknowledgment greatly improves staff performance in BIRS makurdi Benue State.

The predicted standardized beta coefficient for training and development (TD) is 0.946, with a matching p-value for training and development of 0.0000. (TD). This finding suggests that a change in the training and development unit will result in a 94.6% boost in employee performance. This finding suggests that training and development greatly improves employee performance at BIRS Makurdi in Benue State.

Last but not least, professional advancement is anticipated to have a standardized beta coefficient (CA) of -0.025 and a corresponding p-value of 0.416 (CA). This finding suggests that a little decline in employee performance of 2.5% will arise from a shift in career development. This finding suggests that career development has a negligible negative impact on workers' productivity in BIRS Makurdi, Benue State. According to the data, employee development and recognition programs have a big impact on how well BIRS makurdi Benue State personnel perform. However, career advancement shows the opposite.

Test of Research Hypotheses

Table 4.8 lists the standardized beta coefficients and corresponding p-values for each independent variable that was subjected to a regression with the dependent variable. These p-values were used to test the study's hypotheses at a 5% level of significance, allowing a choice to be made as to whether to accept or reject the study's null stated hypotheses. They referred to the coefficients of all the independent variables in both models. This is done in accordance with the decision rule for the study that was previously described in chapter 3. The evaluation's findings are as follows:

1. Employee recognition has a significant effect on employee performance in BIRS Makurdi Benue State.
2. Training and development has a significant effect on employee performance in BIRS Makurdi Benue State.
3. Career advancement has no significant effect on employee performance in BIRS Makurdi Benue State.

Discussion of Findings

The impact of non-financial incentives on employees' performance is empirically examined in this research. Three non-financial incentive independent factors were found and regressed against the dependent variable (employee performance). The primary statistical approach utilized to examine the impact of independent factors on dependent variables was regression analysis. The findings and consequences of the test of hypotheses are explained in the paragraphs that follow.

Employee recognition and Employee performance

When the first hypothesis of the study was tested, it was found that the standardized beta coefficient p-values were used in a two-tailed test with a significance level of 5% to determine whether non-financial incentives in BIRS Makurdi, Benue State, have a significant impact on employee performance. Employee recognition analysis results included negative beta coefficients and significant p-values of 0.000. As a

result, the null hypothesis was refuted at the 5% significance level. The study concludes that employee recognition has a significant impact on employee performance at BIRS Makurdi, Benue State. The organization may not have organized an employee recognition day for its employees, which could explain the negative beta coefficient related to employee recognition. This research suggests that conducting an employee appreciation day will significantly improve employee performance at BIRS Makurdi, Benue State. This finding is consistent with research by Nayak, Nayak, and Jena (2020), who found that employee recognition influences an employee's performance by reinforcing and motivating certain behaviors, practices, or activities that lead to greater performance and positive outcomes lead to results.

Training and Development on Employee Performance

The second hypothesis study sought to determine the extent to which employee performance at BIRS Makurdi, Benue State is influenced by training and development. The SPSS study showed that training and development had a positive impact on employee performance, with significant p-values of 0.000. At a significance level of 5%, the study therefore rejects the null hypothesis. As a result, the study concludes that employee performance at BIRS Makurdi, Benue State is significantly influenced by training and development. The conclusion from this data is that employees whose performance can be improved through workshops and seminars will do so. This result is consistent with that of (Khan, Waqas, & Muneer, 2017).

Career Advancement and Employee Performance

Finally, to determine whether career advancement significantly influences employee performance at BIRS Makurdi, Benue State, the p-values of the standardized beta coefficients were applied at the 5% significance level for a two-tailed test. The results of the analysis showed a negligible negative betacoefficient for career advancement of 0.416, which is notable above the 5% level. The significance level of 5% was used to accept the null hypothesis. Therefore, the study concludes that career development has little impact on employee performance at BIRS Makurdi, Benue State. The fact that the effect is negative suggests that career advancement only slightly reduces employee performance. This finding may be due to the fact that the organization under study either has no interest in providing career advancement opportunities to its employees, or because of favoritism, nepotism, etc., these opportunities were given to people who were not qualified for them. and corruption, which negatively impacted their performance. This result is consistent with findings from (Agbenyegah, 2019).

SUMMARY OF FINDINGS

The impact of non-financial incentives on employee performance in BIRS Makurdi, Benue State, is empirically investigated in this study. Employee recognition, career progression, and training and development were used as proxies for the independent variable, non-financial incentive, in a regression analysis against the dependent variable, employee performance. The primary statistical approach utilized to assess the impact of the independent factors on the dependent variable was regression analysis. Moreover, hypothesis tests were carried out. The study's key findings were summarized as follows:

1. In BIRS Makurdi Benue State, employee recognition has a major impact on staff performance.
2. Employee performance at BIRS Makurdi, Benue State, is greatly influenced by training and development.
3. In BIRS Makurdi, Benue State, employee performance is not considerably impacted by career promotion.

CONCLUSION

In BIRS Makurdi, Benue State, this study empirically investigated the impact of non-financial incentives on

staff performance. The study concludes that non-financial incentive strategies significantly improved employees' performance in BIRS Makurdi, Benue State, in line with the findings of this study, which were favorable to a significant effect of non-financial incentive on employees' output, quality service delivery, and achievement of target.

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