Direct Financial Compensation and Implementation Scheme in the Transmission Company of Nigeria, Abuja

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ABSTRACT

The aim of this study is to examine the effect of direct financial compensation on the implementation scheme in the transmission company of Nigeria. The most popular form of reward for employee's performance is through direct financial compensation. Sadly, several public sector organisations have fallen below standard expectation of direct financial compensation. As a result, the public space is saturated with agitation for better compensation. This article identified staff salaries, incentives and bonuses, wages, leave and travel allowance as constructs in this study. Through the use of a structured questionnaire, data was collected from a sample size of 214 respondents. Data was analysed using regression analysis via the statistical package of social sciences (SPSS). The study revealed that the implementation of direct financial compensation in the Transmission Company of Nigeria is very low and still at a rudimentary state. Findings from the study showed that Salary (SAL) = .78-0.63, Wages (WAG) = .78-0.9, Incentives and Bonus (ICB) =.78-0.24 and Leave and Travel allowance (TSLS) = .78-0.14 all have a significant effect on implementation scheme in transmission company of Nigeria. The study recommends that existing fixed and constant monthly salaries should have fixed dates to avoid frustrating employees due to some possible delays triggered by flexibility of dates. Also, management of the TCN needs to design novel remuneration packages in order to retain the best candidates and satisfy their employee's expectations, in that they are fair, equitable and free of bias.

INTRODUCTION

Organizations, be it public or private, are established to carry out certain operations that are aimed towards achieving certain objectives. The pursued organizational objectives as indicated in extant literatures are carried out through the use of people, referred to as personnel, and their attainment of the set-out objectives, connotes success which is measured as performance, whether at individual, functional or organizational level (Patel, Booker, Ramos, & Bart, 2015, Berman, 2015) that demands compensation. However, HRM literature has commonly admitted that if employees meet their job requirement, it is only appropriate that they get compensated. Meanwhile, compensation has been defined remotely as the output for the employee's work performance in the form of payment like salaries, bonuses, allowances, incentives etc. It is also referred to as the recognition for work done by the employees and a transaction between employee and employer (Babjon, Roja and Bindu, 2018). Although, scholars have broadly classified compensation into three types; direct, indirect and non-monitory compensation (Babjon, Roja and Bindu, 2018). Either remote or broadly, the common objectives of compensation as admitted by several literatures is to improve performance. Generally, performance can be improved in an organisational climate that ensures job satisfaction, quality manpower and good retention policy. In fact, it has been emphasised in most HRM literatures that compensation management happens to the most complex and controversial of the overall management of organisations, it aims to promote the achievement of business goals through attracting, motivating and retaining hard working employees (Shieh, 2008; Petera, 2011; Khan, 2011).

In public institutions, social goods and services are offered to the members of the public at no cost (Inyang & Akaegbu, 2014), and therefore, performance in public institutions is attained when the expectations of the stakeholders are met. A public institution such as the Transmission Company Nigeria has been identified as an important institution saddled with the responsibility of providing services efficiently. The overall objectives for the establishment of the Transmission Company Nigeria are to guarantee improved power supply that would accentuate Nigeria's economic development (Soyemi, Samuel, Adesanya, Akinmeji and Adenugba, 2020). The ability to successfully meet these demands to the satisfaction of the necessary stakeholders creates a positive atmosphere for the economy to thrive (Soyemi et al, 2020).

The erosion of public confidence in the Nigerian power sector has been attributed to failure of the institution to live up to its core responsibilities. A survey that was conducted in five selected Africa countries (Algeria, Ghana, Gabon, South Africa, Kenya, and Nigeria) by (EIA) country analysis brief (2016) cited in Soyemi et al, (2020) revealed that the Nigerian power sector have remained the least efficient in meeting energy needs. In Nigeria, the Transmission Company Nigeria is a public institution and also an agency whose role remains significant in the improving power supply, development, and entrenchment of a virile economy (Soyemi, et al, 2020).

Over the years the Nigerian energy sectors have been lackluster in performance. Poor power supply has become a reoccurring predicament for which the populace has become accustomed to. Although the government over the years has introduced a series of power sector reforms. The federal government of Nigeria using National Council on Privatization (NCP) in 1998 embarked on an electric power sector reform program, which gave birth to 18 companies under the auspices of Power Holding Company of Nigeria (PHCN). The implementation of the Roadmap for Power Sector Reform of August 2010, led to the privatization of the power sector on November 1 2013 with the formal handover of the successor companies to private investors as six generation companies (GENCOs) and 11 distribution companies (DISCOs) and the establishment of the Transmission Company of Nigeria (TCN). These companies were unbundled from the defunct vertically integrated Nigeria Power Authority (NEPA). The targets and economic rationale for privatization is for a realization of a long-term electricity market structure in Nigeria wherein multiple operators provide efficient services on a competitive basis for the broadest range of customers) (Adeniji and Osisogu 2014; Igbinovia, 2013).

Among the power sector value chain, the TCN is presently the only company fully owned and operated by the government and as part of the reform programme of the government, it is to be reorganized and restructured to improve its reliability and expand its capacity. Although experts have identified a myriad of challenges militating against its performance, they include; lack of adequate funding, insufficient gas supply to electricity plants and dilapidated infrastructure, including pricing and end user tariffs as some of the major challenges confronting it (Okere, 2016). There are equally compensatory issues like poor salaries, poor conditions of service and stunted career progression paths. Including the failure of the authorities to pay the entitlement of former staff of the defunct Power Holding Company of Nigeria (PHCN) in December 2019 (Oduagbunam, 2022).

Studies have conjointly shown that compensation packages and methods of administration have an effect on worker productivity, (Bowen, 2000). Scholars like Mangale, (2017); Chiekezie, Emejulu, and Nwanneka, (2017); Okwudili and Ogbu, (2017); Yen, Chen and Liu, (2014); Uwimpuhwe, Mushabe, and Kajugoro, (2018) have talked about the effect of compensation on employee's productivity. They have argued exhaustively on the constraints and perennial problems associated with compensation management in most organisations. These scholars argued with much emphasis on the inability of many organizations to implement compensation policies that provide for good and equitable remuneration, strategies of ensuring good compensation management, theories of compensation management, and types, policies that improves productivity and efficiency.

But certainly, no attention has been given to issues pertaining direct financial compensation in the Transmission Company of Nigeria. Direct financial compensation, according to Nawawi (2008) in Anugra and Putri, (2020), is a reward better known as salary or wages paid permanently to an employee based on a fixed period of time. It contains financial benefits like house rent, basic salary, conveyance, medical reimbursements, leave travel allowance, special allowances, gratuity, and bonuses (Dessler 2012). However, this article accessed direct financial compensation and implementation schemes in the Transmission company of Nigeria using salary, wage, incentives and bonus as well as leave and travel allowance as parameters for direct financial compensation.

Objective of the study

The main objective of the study is to determine the effect of direct financial compensation on implementation scheme in transmission company of Nigeria.

Research Hypothesis

i. Salary has no significant effect on implementation scheme in transmission company of Nigeria

ii. Wages has no significant effect on implementation scheme in transmission company of Nigeria

iii. Incentives and bonuses has no significant effect on implementation scheme in transmission company of Nigeria

iv. Travel and leave allowance has no significant effect on implementation scheme in transmission company of Nigeria

LITERATURE REVIEW

Direct Financial Compensation

According to Nawawi (2008) in Anugra and Putri, (2020), direct compensation is a reward better known as salary or wages paid permanently to an employee based on a fixed period of time. According to Dessler (1998) direct compensation is the money a company gives to employees in return for their work. Financial benefits like house rent, basic salary, conveyance, medical reimbursements, leave travel allowance, special allowances, gratuity, and bonuses. The purpose of communicating a total compensation package to employees is to help them understand the full value of the job you're offering. Direct and indirect compensation, when combined, help workers stay motivated and satisfied. This ensures improved performance and retention. From the above definition, it can be concluded that direct compensation is the result obtained from an employee as a result of the performance contribution given to the company in the form of salaries, wages and incentives / bonuses.

As opined by Hasibuam, (2012) Direct compensation, is rewards and warranty that are given to employees because of a direct relationship with work in the form of salary / wages or incentives. It is also referred to as the rights obtained by the employee and the obligation to pay is the company, salary, incentives, wages paid to employees. Moreover, an effective compensation package or program can improve job satisfaction as well as it will assist the organization to attract and retain skilled employees (Patricia, 2002). Dessler, (2011) stated that two main components of compensation are direct financial payments (wages, salaries, incentives, commissions, and bonuses) and indirect financial payments (financial benefits like employer-paid insurance and vacations).

Salary: According to Rivai (2004) Salary is remuneration in the form of money received by an employee as a consequence of his position as an employee who contributes energy and thoughts in achieving the company's goals. It can also be said to be a fixed fee that a person receives from his membership in a company.

As remarked by Noor, Azri, Yasin, Azdel and Mohd, (2023) cited in Desler, (2011) All types of pay going to employees and arising from their employment are referred to ‘employee compensation’ (Dessler, 2011). It has been observed that pay is the main reason why people work and it is an important feature of human resource management (Price, 2004). It is a sensitive and controversial area that has been extensively debated at both practical and theoretical levels (Azri et al, 2023). It has been contended that Employees’ job satisfaction is tied to the pay practice of an organization or firm (Mudor & Tooksoon, 2011). As a vital component in employee work motivation, salary is income paid to an individual on the basis of performance, not on the basis of time (Griffin & DeNisi, 2005) cited in (Azri et al, 2023). In other words, the salaried status of an employee implied a long-term employment relationship and the potential for career development compared to wage workers that are paid according to number of hours worked or pieces of job completed (White & Druker, 2001).

Wage: interestingly researchers found out that the definition of wage can vary greatly, based on diversity of usage. ‘Wages’ is the basic monthly wages plus fixed allowances (fixed amounts received monthly) paid to employees as defined in Section 2 of the Human Resources Development Act, 1992 (Ministry of Human Resources of Malaysia, 2009). Riva (2004) in a clear insight describes wages as direct financial rewards that are paid to employees based on working hours, the number of goods produced or the number of services provided. So unlike salaries which are relatively fixed in number, the amount of wages can vary depending on the output produced.

Incentives and Bonuses: Researchers believed that the both incentives and bonus programs are essential and becoming increasingly common in HRM literatures (Hayes & Ninemeier, 2009) cited in (Azri, et al). In general, compensation management provides a step-by-step approach for designing a remuneration system that recognizes job requirements; employee-related knowledge and skills; and performance-related incentives that link individual, team, and work unit and organization performance. Bonuses and incentives also include a host of benefits that protect and expand the lifestyle and help all workers and their family (Milkovich, Newman & Milkovich, 2001). In other words, they have something that could ‘spark’ their performances. Subsequently, there are various advantages that lead to bonuses and incentives (Dessler, 2011; Oigbochie, Obera &Mba, 2023).

Incentives are direct rewards paid to employees because their performance exceeds the specified standards. Incentives are another form of direct wages other than wages and salaries which are fixed compensation, which can be called performance-based compensation (pay for performance plan). An incentive is a powerful tool to influence certain desired behaviours or actions often adopted by governments and businesses (Wilson and Clark, 1961) Incentives can be broadly broken down into two categories: intrinsic incentives and extrinsic incentives (Lizear and Karthrn, 2007). Overall, both types of incentives can be powerful tools often employed to increase effort and higher performance. An intrinsic incentive is when a person is motivated to act in a certain way for their own personal satisfaction without seeking any external reward, nor facing any external pressure to perform the task (Li Pamela, 2019). For instance, a singer who enjoys singing may be intrinsically motivated to spend several hours a day to improve their performance without receiving any recognition or awards from others (Mario, 2018). Often, intrinsic incentives are useful in increasing one's empowerment, utility level, and autonomy and can reinforce employees' work involvement and commitment (Caldwell, 1991).

Leave and travel allowance: finding from HRM literature revealed that leave allowance is any type of time away from work, but it's often used to describe time an employee is entitled to take by law or company policy. Common leave entitlements include vacation, personal days, and sick days. Other forms include time off taken for bereavement, military service, jury duty, and birth or adoption of a child (Kyle, nd.).

Theoretical Framework

The expectancy theory is a motivation theory first proposed in the Yale school of management by Victor Rooms in 1964. The expectancy theory was developed by him through his study of the motivation behind decision making. The expectancy theory has three components; expectancy, instrumentality and valence. Expectancy is the belief that one's effort will result in the attainment of desired performance goals. Usually based on individual past experience, self-confidence (self-efficacy) and the perceived difficulty of performance standard or goals. Instrumentality is the belief that a person will receive a reward if the performance expectation is met. This reward may present itself in the form of a pay increase, promotion, recognition or sense of accomplishment. Instrumentality is low, when the reward for all performance is the same for all performance given. Valence is the value an individual places on the rewards of an outcome, which is based on their needs, goals, values and sources of motivation. Influential factors include one value, needs, goals, preference and source that strengthen their motivation for a particular outcome. Valence is characterized by the extent to which a person values a given outcome or reward. This is not the actual level of satisfaction, rather the expected satisfaction of a given outcome. Valence refers to the actual value an individual places on the reward (Sánchez & Sahuquillo, 2017).

Critics of the theory have argued that the simplicity of expectancy theory is deceptive because it assumes that if an employer makes a reward enticing enough employees will increase their productivity to obtain reward. Which works only when the employee believes the reward is beneficial to their immediate needs. For instance, a promotion that provides higher status but requires longer hours may be a deterrent to any employee who values evening and weekend time with their children (Graen 1969; Lawler 1971; Lawler and Porter 1968).

In spite of the forgoing criticisms, the theory still finds its relevance in today's organizations, where employers are increasingly becoming demanding of their employees, with regard to improving their productivity, most times without commensurate reward, which is most times attributed to the grim economic realities of today, were major economies are slowing down due to wars, pandemics, and climate change. Employees are equally becoming demanding of their employers, to grant them commensurate rewards for performance and sustaining the same. According to Lawler and Suttle…, people make the decision to act in a certain way based on their idea of the expected result. The core of the theory is that "the motivation for behavior selection is determined by the desirability of the outcome". In other words, the

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expectancy theory is based on the findings that people make the decisions based on what they expect the action result (Sánchez & Sahuquillo, 2017).

RESEARCH METHODOLOGY

The primary method used to gather the data for this study was observation of primary and secondary data sources, specifically questionnaires and interviews. The qualitative method was used to gather documentary evidence, such as official records, books, journals, magazines, online sources, newspapers, and other relevant written records. The respondents were surveyed using a structured questionnaire, commonly referred to as a fixed response questionnaire. The implementation of a fixed response questionnaire allowed for easier data processing and calculation of the instrument's validity and reliability indices. The primary data collection methods used in this study was survey approaches, including questionnaires, interviews, and documentary studies. The study extracted responses from 214 respondents who were staff of the transmission company Nigeria, in order to assess the extent of implementation of direct financial compensation. Direct financial compensation includes; salaries, wages, bonuses and incentives, travel and leave allowance. Data for this study was analysed using regression analysis, to test relationships among variables.

Data Presentation and Analysis

Regression Analysis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.921[a]	.849	.846	.39946

a. Predictors: (Constant), LTA, WAG, SAL, ICB

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	213.184	4	53.296	333.999	.000[b]
	Residual	37.977	238	.160		
	Total	251.161	242			

a. Dependent Variable: IMS

b. Predictors: (Constant), LTA, WAG, SAL, ICB

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Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.039	.095		-.405	.686
	SAL	-.396	.100	-.383	-3.950	.000
	WAG	.793	.054	.725	14.814	.000
	ICB	.496	.164	.444	3.021	.003
	LTA	.170	.117	.149	1.453	.148
a. Dependent Variable: IMS						

The model summary values in table 4.2 revealed, R = 0.921 which is the correlation indices of direct financial compensation on implementation scheme in the transmission company of Nigeria. This implies that the direct financial compensation (independent variable) which was measured using the proxies salary, wages, incentives and bonus as well as travel and leave allowance is correlated with implementation scheme (dependent variable). The estimate of the strength of this relationship is revealed in the R^2=0.849 termed the "coefficient of determination which indicates the proportion of variance in the implementation scheme that is accounted for by direct financial compensation.

The R^2 of 0.849 is suggesting that about 84.9% of the variability of the implementation scheme can be "explained" by the relationship with direct financial compensation. Only just 15.1% of the variability is yet unexplained, suggesting that there must be 1 or more other relevant factors that are related to implementation scheme.

Also in this table is the ANOVA table, which reports how well the regression equation fits the data (i.e., predicts the dependent variable). This table indicates that the regression model significantly predicts the dependent variable. The $p < 0.05$ and indicates that, overall, the regression model statistically significantly predicts the outcome variable at R=0.921, R^2=0.849, f (4,242) =333.999,p<0.05. This implies that direct financial compensation has significant influence on implementation scheme.

The Coefficients table shows the required statistics to forecast changes in implementation scheme from direct financial compensation, and also determine if direct financial compensation contributes statistically to the model. The values in the "B" column under the "Unstandardized Coefficients" column revealed that implementation scheme = 0.039+0.396+0.793+0.496+0.170 (salary, wages, incentives and bonus, travel and leave allowance).

Decision: the level of significance below 0.05 connotes a statistical confidence of above 95%. Therefore, direct financial compensation has a significant effect on implementation scheme. This means that the null hypothesis (Ho) was rejected.

DISCUSSION OF FINDINGS

Based on result of the analysis, it was clear that salaries and wages has a significant effect on direct financial compensation. Because salary payment as and when due are crucial towards the motivation and effective performance of personnel. As observed by respondents pay is the main reason why people work and it is an important feature of human resource management. With regard to the payment of bonuses and other incentives, it was noted to be effective, as respondents noted that incentives are direct rewards paid to employees because their performance exceeds the specified standards and a powerful tool to influence certain desired behaviours. Consequently has a significant effect on the implementation of direct financial compensation. It was also accepted by respondents that travel and leave allowance has a significant effect on the implementation of direct financial compensation. According to respondents it's often used to describe time an employee is entitled to take by law or company policy. The consequence of this result shows that the level of implementation of direct financial compensation inform of salaries, wages, bonus and incentives, travel leave allowance adjustment allowance, has a significant effect on direct financial compensation as the regression analysis shows. According to several literatures the lack of prioritisation of compensatory issues has led to decline and lack of efficiency of most governmental agencies, in turn leading to lack of development of the society. The findings of study are in consonance with those of Mabaso and Bogani, (2018), Salisu, Chinyio and Suresh, (2015), Nawab and Bhatti, (2011) were they suggested that generous rewards retain employees and ultimately lead to job satisfaction, commitment and loyalty.

CONCLUSION

The very essence of establishing public organization is for the efficient delivery of public services, whose kernel is premised on rapid socio-political and economic transformation of a society. Over the years, most public organisations in Nigeria have fallen below expectations, thereby leading to public outcry about their inability to meet basic expectations. However, with the ever-growing criticism of the opaque and ponderous nature of government activity, attention has been shifted to the lack of capacity by government officials. For a while now government officials, mostly civil servants, seldom complained of poor compensation, which they consider to be quite demotivating and uninspiring. For instance, this study showcased that the implementation of direct financial compensation with regards to salaries, wages, bonuses and incentives, merit incentives, commission and profit sharing in the Transmission Company of vel. In the foregoing regards, it has become quite auspicious for the government to ensure that compensatory issues informing direct, indirect and non-financial compensation are given adequate attention to stem the unwholesome tide of inefficiency and lack of productivity in the Transmission Company of Nigeria TCN.

RECOMMENDATIONS

The findings of this study contain some important policy implications that can be drawn for compensation packages in the Transmission Company of Nigeria. The policy implications can also be generalised in other public sector organisations in Nigeria. The Policy implications are presented in respect to each of the objectives stated in this study.

There is a need to ensure that existing fixed and constant monthly salaries have fixed dates to avoid frustrating employees due to some possible delays triggered by flexibility of dates. Management of the TCN needs to design novel remuneration packages in order to retain the best candidates and satisfy their employee's expectations, in that they are fair, equitable and free of bias. A remuneration package is one of the most important factors that influence people to take up employment and stay with organisations. Additionally, it should be prepared to pay salaries that are equivalent or better than others in the labour market. Similarly, rewards should be on a par with industry norms. Proper sector research should be conducted regularly to determine what others are offering and adjust salaries accordingly.

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