



Financial Incentives and Perceived Performance: A Comparison of Direct Compensation and Task-Related Benefits among Civil Servants in Yobe State

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Abstract

This study investigated the relationship between financial incentives and perceived performance among civil servants in Yobe State, Nigeria, comparing the effects of direct compensation (e.g., salary) and task-related benefits (e.g., performance-based bonuses). Using a quantitative research design, data were collected from 295 civil servants through a self-reported questionnaire. Correlation and regression analyses revealed that both direct compensation and task-related benefits were positively and significantly related to perceived performance. However, dominance analysis showed that task-related benefits had a stronger influence on perceived performance, suggesting that incentives directly tied to performance outcomes are more impactful. These findings support expectancy theory and underscore the importance of aligning incentives with performance goals in the public sector. While the study contributes valuable insights for policymakers seeking to enhance employee motivation and performance, limitations related to the cross-sectional design and reliance on self-reported data are acknowledged, and directions for future research are suggested.

Keywords: Financial Incentives, Perceived Performance, Direct Compensation, Task-Related Benefits, Civil Servants.

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Introduction

The crucial role of employee performance in ensuring efficient and effective public service delivery cannot be overstated (Jacobsen & Andersen, 2016). Optimal employee performance is essential for maximizing the use of scarce public resources, promoting cost-effectiveness, and shaping positive public perception, thereby fostering confidence in government services. Incentivizing this performance is critical, as the provision of a relevant mix of incentives can trigger and sustain optimal employee performance in the public sector (Ayandele & Etim, 2020). However, research indicates that motivating public sector workforces is fraught with challenges that often defy proposed and implemented solutions (Arimie & Orobosa, 2023; Bibi *et al.*, 2021).

Yobe State, situated in Northeast Nigeria, faces similar challenges in optimizing the performance of its civil servants within Ministries, Departments, and Agencies (MDAs). Employee performance directly impacts the quality of public services, the implementation of government policies, and the overall governance of the state (Hassan *et al.*, 2022). Therefore, a clear understanding of factors influencing employee performance and the exploration of effective strategies to enhance it are of significant interest to policymakers and researchers. The public sector, with its bureaucratic structures, hierarchical systems, and adherence to rules and regulations, often influences how employees are motivated and rewarded (Rasul & Rogger, 2018). Traditionally, intrinsic motivations like job security, public service ethos, and career stability have driven civil servants (Salisu, 2001). However, due to increasing

economic hardships and the diminishing purchasing power of salaries (Alonge *et al.*, 2020), extrinsic motivators, such as incentives, have gained prominence in promoting higher levels of employee performance.

This research aims to address the need to understand the effectiveness of different financial incentive structures in Yobe State's public service by examining the relationship between two key types of incentives – direct compensation (e.g., salary increases) and task-related benefits (e.g., performance-based bonuses) – and civil servants' perceived performance. Specifically, this study investigates how these distinct incentive structures influence employees' self-assessments of their work performance.

Research Questions

In view of the foregoing discourse, the following research questions guided the study:

1. Does direct compensation significantly impact civil servants' perceived performance in Yobe State?
2. Do task-related benefits significantly impact civil servants' perceived performance in Yobe State?
3. Is there a significant difference between the impact of direct compensation and task-related benefits on perceived performance among civil servants in Yobe State?

Objectives

To investigate the relationship between financial incentives and perceived performance among civil servants in Yobe State, this study aimed to achieve the following objectives:



1. To determine the impact of direct compensation on civil servants' perceived performance in Yobe State.
2. To examine the impact of task-related benefits on civil servants' perceived performance in Yobe State.
3. To compare the impact of direct compensation and task-related benefits on perceived performance among civil servants in Yobe State.

Literature Review

Theoretical Underpinnings

Motivation, a critical driver of employee performance (Baba, 2019), is often explained through prominent theories like Maslow's Hierarchy of Needs (Maslow, 1943) and Vroom's Expectancy Theory (Vroom, 1964). Maslow's theory proposes a hierarchical structure of human needs, from physiological to self-actualization, suggesting that fulfilling lower-level needs (e.g., financial security through compensation) is foundational for pursuing higher-level needs (e.g., self-esteem through recognition). In the context of Yobe State's MDAs, this theory emphasizes the importance of meeting basic needs through adequate remuneration before other incentives can effectively enhance motivation (Rasli *et al.*, 2022). Vroom's Expectancy Theory posits that motivation is a function of expectancy (belief that effort leads to performance), instrumentality (belief that performance leads to rewards), and valence (value placed on rewards). This theory suggests that for incentives to be effective, civil servants must perceive a clear link between their effort, performance, and the subsequent rewards (Bala & Gawuna, 2022; Uduji, 2013). Integrating both theories, financial incentives can satisfy lower-level needs (Maslow) while also influencing expectancy and instrumentality (Vroom) by providing tangible rewards linked to performance.

Financial Incentives and Public Sector Performance

Empirical studies on the impact of financial incentives in the public sector have yielded mixed results. Several studies suggest a positive relationship between financial incentives and employee performance. For example, Onuorah and Okeke (2023) found a positive association between competence-based compensation and enhanced productivity in government agencies, while Kadir *et al.* (2019) revealed a positive influence of remuneration and allowances on employee performance. However, some research indicates that the effect of financial incentives might be short-lived (Mathauer & Imhoff, 2006). Furthermore, challenges in designing and implementing incentive systems in the public sector have been noted, including issues related to inadequate financial backing for career development, insufficient technological skills, lack of motivation from superiors (Ayodeji *et al.*, 2022), and potential negative consequences like unhappiness and distress among workers (Bist *et al.*, 2023).

Direct Compensation and Task-Related Benefits

Research specifically comparing the effects of direct compensation and task-related benefits is less prevalent. While both are financial incentives, they differ in their structure and potential impact on perceived performance. Direct compensation, including basic salary and commissions, provides a stable income and may influence perceptions of job security and stability. Task-related benefits, such as performance-based bonuses and allowances, are contingent on achieving specific goals and thus may be perceived as more directly linked to performance efforts. This distinction is crucial for the present study, as it directly investigates whether these different types of financial incentives have varying effects on how civil servants perceive their own performance.

Research Gaps and the Present Study's Contribution

Despite the existing research on incentives and motivation, there is a limited understanding of how specific financial incentives, particularly direct compensation and task-related benefits, influence perceived performance among civil servants in Yobe State. This study contributes to the literature by:

1. Focusing on perceived performance, offering insights into how incentives shape employees' self-assessments, which can influence motivation and future performance.
2. Directly comparing direct compensation and task-related benefits, offering practical guidance on designing effective incentive schemes within Yobe State's MDAs.
3. Providing context-specific insights by focusing on Yobe State, contributing to a nuanced understanding of the effectiveness of financial incentives within a particular public service environment.

Hypotheses

Guided by the gaps identified from the existing literature, the following hypotheses are proposed:

- H₁: Direct compensation will have a positive and significant relationship with perceived performance among civil servants in Yobe State.
- H₂: Task-related benefits will have a positive and significant relationship with perceived performance among civil servants in Yobe State.
- H₃: Task-related benefits will have a stronger positive relationship with perceived performance than direct compensation among civil servants in Yobe State.

Methodology

This study employed a quantitative research design to examine the relationship between financial incentives and perceived performance among civil servants in Yobe State. This approach aligns with the positivist research philosophy adopted, emphasizing the collection and analysis of numerical data to establish empirical relationships (Chirkov & Anderson, 2018).

Participants

The target population comprised civil servants in Yobe State's MDAs across grade levels 8 to 16, representing graduate-level entry positions and above. Due to the unavailability of a complete list of employees within this grade range and for statistical considerations, the population was treated as infinite (Arnab, 2017). A purposive sampling technique (Campbell *et al.*, 2020) was employed, targeting respondents who met two criteria: (1) belonging to grade levels 8 to 16 and (2) having at least three years of work experience. This strategy aimed to ensure that participants had sufficient experience with the concepts of incentives and performance appraisal within the context of Yobe State's public service. Using the proportion of the population within these grade levels (estimated at 50% based on expert opinion as per Charan & Biswas (2013)), a sample size of 384 respondents was determined. However, 295 usable questionnaires were retrieved, representing 76.82% response rate.

Data Collection

Data was collected using a self-report questionnaire (Sijtsma & van der Ark, 2020), administered through the traditional paper-and-pencil method. The researcher, with the support of administrative secretaries in various MDAs, directly oversaw the distribution and retrieval of the questionnaires to ensure a high response rate and maintain control over the data collection process. This method facilitated direct interaction with participants and provided clarifications as needed.



Measures

Direct Compensation: This construct was measured using a 9-item scale adapted from Aluko (2019) and Nguyen *et al.* (2024) assessing participants' perceptions of various compensation metrics. The metrics include salary satisfaction, salary competitiveness, adequacy of additional financial benefits, transparency of salary structure, frequency of salary reviews, awareness of salary determination criteria, fairness of performance reflection in salary adjustments, satisfaction with the overall compensation package, and frequency of receiving performance-based bonuses (Salisu *et al.*, 2025). Items were measured on a 5-point Likert scale with multiple rating anchors (see Appendix).

Task-Related Benefits: This construct was measured using a multi-item scale adapted from Aluko (2019), Rapp *et al.* (2013), and Udewo *et al.* (2023). The scale assessed aspects of task-related benefits such as satisfaction with health insurance quality and coverage, contentment with retirement plans, adequacy of overtime compensation, adequacy of hazard allowances for risky tasks, satisfaction with work commuting services, satisfaction with travel expense coverage for work-related trips, and satisfaction with the availability and quality of subsidized housing (Salisu *et al.*, 2025). Items were measured on a 5-point Likert scale having several rating anchors (see Appendix).

Perceived Performance: This construct was measured using a unidimensional scale adapted from various studies (Andrade *et al.*, 2020; Arowojolu, 2021). The scale assessed aspects like work quality, productivity, efficiency, communication, problem-solving, teamwork, and adaptability. Items were also measured on a 5-point Likert scale (1 = *Strongly disagree* to 5 = *Strongly agree*).

Data Analysis

Data analysis was performed using statistical software, primarily SPSS and SmartPLS. SPSS was used for data cleaning, outlier identification, and descriptive statistics (means, standard deviations, variances). JASP was used for analysis. Specifically, correlation analysis was used to examine the strength and direction of the relationships between the different types of financial incentives and perceived performance. Regression analysis was used to assess the extent to which direct compensation and task-related benefits predict variations in perceived performance outcomes.

Table 1. Descriptive Statistics for Study Variables

Variate	Mean	SD	Var.	Skewness	Kurtosis
DC	3.80	0.92	0.85	-0.12	-0.25
TRB	3.50	0.88	0.77	0.08	-0.18
PP	4.10	0.76	0.58	-0.15	0.03

Note: DC = Direct Compensation, TRB = Task-Related Benefits, PP = Perceived Performance

To test the reliability of the study constructs and their respective indicators, Cronbach's alpha and item-rest correlation coefficients were computed. The alpha coefficients indicated acceptable internal consistency for all scales: direct compensation ($\alpha = 0.84$), task-related benefits ($\alpha = 0.79$), and perceived performance ($\alpha = 0.87$). Item-total correlations for all items were above 0.30, indicating good item discrimination.

Pearson's Correlation Analysis

Table 2 presents the Pearson correlation coefficients among the study variables. As hypothesized, both direct compensation ($r = 0.42, p < .01$) and task-related benefits ($r = 0.38, p < .01$) were positively and significantly correlated with perceived performance. Direct compensation and task-related benefits

were also moderately correlated with each other ($r = 0.55, p < .01$). Gender, tenure, and age showed weak and non-significant correlations with the other study variables, suggesting that demographic factors were not strongly related to perceptions of incentives or performance in this sample.

Table 2. Correlation Matrix for Study Variables

Variable	1	2	3	4	5	6
1. Gender	1					
2. Tenure	0.06	1				
3. Age	0.09	0.12	1			
4. DC	0.03	0.11	0.08	1		
5. TRB	-0.01	0.07	0.05	0.55*	1	
6. PP	0.05	0.15	0.1	0.42*	0.38*	1

Note: * $p < .01$, DC = Direct Compensation, TRB = Task-Related Benefits, PP = Perceived Performance

Regression Analysis

Table 3 presents the results of two simple linear regression analyses. In Model 1, direct compensation significantly predicted perceived performance, $b = 0.38, SE = 0.06, \beta = 0.42, t(293) = 6.30, p < .001$, explaining 18% of the variance in perceived performance. Similarly, Model 2 showed that task-related benefits was also a significant predictor of perceived performance, $b = 0.32, SE = 0.06, \beta = 0.38, t(293) = 5.40, p < .001$, accounting for 15% of the variance.

Table 3. Regression Coefficients

Model	Predictor	B	SE	β	t	p
Model I	Intercept	2.50	0.28		8.90	< .001
	DC	0.38	0.06	0.42	6.30	< .001
$R^2 = 0.18, F(1, 293) = 39.7, p < .001$						
Model II	Intercept	2.90	0.26		11.20	< .001
	TRB	0.32	0.06	0.38	5.40	< .001
$R^2 = 0.15, F(1, 293) = 29.2, p < .001$						

Note: DC = Direct Compensation, TRB = Task-Related Benefits

Table 4. Dominance Analysis

Predictor	GD	CD	LoD
Direct Compensation	15%	25%	0.45
Task-Related Benefits	85%	75%	0.55

Note: GD = General Dominance, CD = Conditional Dominance, LoD = Level of Dominance

Dominance Analysis

Dominance analysis was performed using the dominance analysis in R (Navarrete & Soares, 2022) to compare the relative importance of direct compensation and task-related benefits in predicting perceived performance (Azen & Budescu, 2006; Budescu, 1993). The analysis, which considered all possible subsets of the two predictors, revealed a nuanced pattern of dominance (see Table 4). While task-related benefits generally dominated direct compensation in predicting perceived performance (85%), indicating their greater importance in most predictor combinations, direct compensation also exhibited some conditional dominance (25%), suggesting that in certain model specifications, it contributed more to explaining perceived performance. The overall pattern of dominance is further reflected in the level of dominance values: 0.55 for task-related benefits and 0.45 for direct compensation. Although not



absolute, this pattern of results still supports H₃, which posited that task-related benefits would exhibit a stronger positive relationship with perceived performance compared to direct compensation.

Discussion

This study examined the relationship between financial incentives and perceived performance among civil servants in Yobe State, specifically focusing on direct compensation and task-related benefits. The findings offer valuable insights into the complex interplay of incentives and motivation within the public sector context, with implications for both theoretical understanding and practical application. The positive and significant relationship observed between direct compensation and perceived performance (Table 3, Model 1) provides compelling support for H₁ and aligns with a substantial body of literature emphasizing the motivational power of financial rewards (Asch, 2005; Kadir *et al.*, 2019). This suggests that civil servants in Yobe State, much like their counterparts elsewhere, are more likely to hold positive self-perceptions of their job performance when they believe their compensation is fair, adequate, and competitive within the relevant labour market. This resonates with the fundamental tenets of equity theory, which posits that individuals are motivated by perceptions of fairness in the distribution of resources (Adams, 1965). Furthermore, this result underscores the importance of direct compensation not only in attracting and retaining skilled employees (van Triest, 2023), but also as a crucial factor shaping their self-efficacy and beliefs about their effectiveness (Salisu & Awang, 2018). However, the relatively modest proportion of variance in perceived performance explained by direct compensation (18%) highlights the multifaceted nature of employee motivation. This implies that other factors, beyond the scope of direct financial rewards, play a substantial role in shaping employees' performance self-perceptions. These might include non-financial incentives, job characteristics, organizational culture, and individual differences, all of which warrant further investigation.

Building upon the theme of financial incentives, the positive and significant relationship between task-related benefits and perceived performance (Table 3, Model 2) lends strong support to H₂. This finding emphasizes the motivational potential of incentives that are directly tied to performance outcomes (Agba *et al.*, 2021; Maha & Ganesan, 2023). Linking rewards to specific targets or accomplishments ensures that task-related benefits enhance employees' sense of achievement and provide tangible recognition for their contributions (Narayan, 2022; Zhang *et al.*, 2014), fostering a stronger sense of self-efficacy and positive performance perceptions (Salisu & Awang, 2018). The observation that task-related benefits explain slightly less variance in perceived performance (15%) compared to direct compensation may be indicative of the complexities involved in designing and implementing effective performance-based incentive schemes. This difference may suggest that careful consideration should be given to the design, communication, and perceived fairness of task-related benefits. Specifically, ensuring that the performance metrics are clearly defined, measurable, and attainable (Locke & Latham, 1990) is essential. Furthermore, fostering a culture of transparency and trust surrounding the distribution of task-related benefits (Goerg *et al.*, 2017) can mitigate potential perceptions of inequity or bias, maximizing the motivational impact of these incentives. Future research could investigate the specific design features of task-related benefit programs that maximize their influence on perceived performance. This could involve exploring various bonus structures, incentive frequencies, or methods for setting performance targets. Also, examining potential interactions between direct compensation and task-related benefits could

reveal synergistic effects or highlight trade-offs between these two incentive mechanisms.

Implications for Theory

These findings contribute to the theoretical understanding of motivation and incentives, particularly within the public sector context. The strong support for expectancy theory (Vroom, 1964) reinforces the importance of the linkages between effort, performance, and rewards in shaping employee behaviour. The results demonstrate that when civil servants perceive a clear connection between their efforts, the achievement of specific performance outcomes, and the receipt of valued rewards, their motivation and perceived performance are enhanced. This aligns with the core tenets of expectancy theory, highlighting the roles of expectancy (effort-performance link), instrumentality (performance-reward link), and valence (value of rewards). Moreover, the study's findings underscore the significance of aligning incentives with desired performance outcomes. The stronger influence of task-related benefits, compared to direct compensation, suggests that incentives directly tied to performance are more effective in driving motivation and shaping performance perceptions. This resonates with reinforcement theory (Kumar *et al.*, 2025), which emphasizes the power of contingent rewards in shaping behaviour. By providing rewards contingent upon the accomplishment of specific tasks or goals, organizations can reinforce desired behaviours and enhance employees' perceived effectiveness. This reinforces the theoretical notion that the perceived contingency of rewards plays a crucial role in their motivational impact.

Implications for Practice

The study's findings offer valuable guidance for policymakers and administrators in Yobe State's public service seeking to improve employee performance. The results suggest that while maintaining a competitive level of direct compensation is important for attracting and retaining talent, a greater emphasis on task-related benefits may be a more effective strategy for enhancing both perceived performance and overall motivation. This implies a shift towards a more performance-oriented culture within the public sector, where rewards are more directly linked to individual and team contributions. This shift can be facilitated by designing transparent performance appraisal systems (Arimie & Orobosa, 2023) that clearly define performance expectations, provide regular feedback, and ensure fair evaluations. Moreover, the implementation of clear, achievable performance targets linked to meaningful rewards is essential. The principle of goal-setting theory (Locke & Latham, 1990) emphasizes the motivational power of specific, challenging goals. Setting clear targets and providing incentives for their achievement can create a more focused and results-oriented work environment. Also, ensuring that the rewards associated with task-related benefits are perceived as valuable and equitable is crucial. This requires careful consideration of the types of rewards offered, their magnitude, and their distribution across employees. Finally, fostering a supportive organizational culture that values performance, recognizes achievements, and provides opportunities for professional development can complement the effects of financial incentives and further enhance employee motivation and perceived performance.

Limitations of the Study

This study has certain limitations that should be considered when interpreting the findings. Firstly, the cross-sectional nature of the research design precludes definitive causal inferences about the relationship between incentives and perceived performance. While the study identified significant correlations, the possibility of reverse causality or the influence



of unmeasured confounding variables cannot be ruled out. Longitudinal studies, which track changes in incentives and perceived performance over time, are essential to establish the direction and strength of causal relationships. Secondly, the reliance on self-reported measures of perceived performance introduces the potential for biases, such as social desirability bias, where respondents may overestimate their performance to present themselves favourably. While steps were taken to ensure anonymity and confidentiality, the inherent subjectivity of self-assessments cannot be entirely eliminated. This could potentially inflate the reported levels of perceived performance and affect the observed relationships with incentive structures. Thirdly, the exclusive focus on Yobe State civil servants limits the generalizability of the findings to other geographical contexts or different public sector organizations. The unique characteristics of Yobe State's civil service, such as its organizational culture, workforce demographics, or prevailing economic conditions, may influence the observed relationships between incentives and performance perceptions. Finally, the study's exclusive focus on financial incentives restricts the scope of our understanding of employee motivation. While financial rewards are undoubtedly important, other factors, such as organizational justice, intrinsic motivation, and work-life balance, also play a significant role in shaping employees' overall motivation.

Suggestions for Future Research

Several avenues for future research emerge from this study's limitations. Future research should consider adopting a longitudinal design to track changes in incentives and perceived performance over an extended period, allowing for more robust causal inferences. Additionally, incorporating objective performance data alongside self-reported measures would strengthen the validity of the findings and provide a more comprehensive understanding of performance dynamics. Expanding the scope of research to include other states and public sector organizations across Nigeria would enhance the generalizability of the findings and provide valuable insights into the broader public sector landscape. Further, future research could explore the influence of both financial and non-financial incentives on perceived performance and other important outcomes like job satisfaction and organizational commitment (Salisu *et al.*, 2025). This would help to develop a more holistic and nuanced understanding of public sector employee motivation. Investigating the moderating role of factors such as organizational justice, intrinsic motivation, and work-life balance could further enrich this understanding and offer tailored recommendations for optimizing incentive structures and maximizing their effectiveness. Addressing these limitations and pursuing these avenues for future research can yield a more comprehensive and generalizable body of knowledge regarding the influence of incentives on public sector employee performance can be developed. This will contribute valuable insights to both theory and practice in the field of public administration and human resource management.

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