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Original Article

Allowances, Job Commitment, Work Environment and Employees' Attitude in Government Ministries in Ekiti State

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Abstract

Employee attitude is essential for the efficiency and productivity of government institutions, as it influences the promptness, responsiveness, and quality of public service delivery. In the context of Ekiti State ministries, where challenges in motivating personnel persist, allowances and workplace conditions are seen as significant factors affecting job commitment and attitude. The study was conducted to examine the influence of allowances and work environment on employee attitude to work in government ministries in Ekiti State. Despite existing research on such factors globally and in parts of Nigeria, there is a scarcity of empirical studies within Ekiti State, which this study aims to address. The study employed a descriptive survey design. Data were collected from a random sample of 324 staff, selected from a population of 1715 across the ministries, using validated self-constructed questionnaires. Reliability was confirmed via Cronbach's alpha (0.80). Data analysis involved descriptive statistics (frequency tables, percentages, mean, standard deviation) for research questions and inferential statistics (chi-square) to test hypotheses at the 0.05 significance level. The results indicated that allowances play a significant role in the job commitment of employees. Furthermore, a strong positive correlation was found between the work environment and employees' attitudes towards work. It was concluded that both allowances and the working environment are crucial in determining the job commitment and attitude of employees in the ministries. Therefore, it is recommended that the government should review and ensure the prompt payment of all due allowances to motivate employees and enhance their contribution to ministerial operations.

Keywords: Allowances, Attitude, Commitment, Employees, Work Environment.

1. Introduction

Employee attitude is an essential component when it comes to the efficiency and productivity of government institutions because the disposition of officials generally influences the promptness, responsiveness, and quality of public services rendered, particularly in ministries where service delivery is a fundamental obligation. Ebube et al. (2022) asserted that employees' attitude is important mostly in this era of financial crisis because positive attitude of employees helps to take advantage of every opportunity in order to improve organizational performance. Employees' attitudes affect performance at different levels of the engagement, it is therefore essential for organizations or institutions to have a thorough awareness of these different attitudes (Deal et al., 2011). Attitude, as described by Ebube et al. (2022), is an individual's unique perspective that can lean towards positivity or negativity, approval or disapproval of various circumstances, individuals, or external triggers.

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According to their viewpoint, when employees possess a positive attitude, it leads to beneficial actions towards people, objects, or situations. Conversely, a negative attitude can result in detrimental consequences that may impact the overall efficiency of an organization or ministry. In ministries in Ekiti State, employees' attitude towards work is seen not to be as expected. Allowances and the workplace environment are two of the most significant factors that are seen influencing employees' job commitment and attitude. In view of the widespread adoption of performance-driven methods, Nigerian government ministries, particularly in Ekiti State, continue to encounter challenges in motivating and energizing their personnel.

Allowances, such as housing, transportation, hazards, and meal subsidies, function as financial incentives aimed at improving employee welfare beyond the basic salary. In numerous emerging economies, where inflation and living costs are high, such allowances are crucial in influencing an employee's job commitment and minimizing change of employment or staff turnover. Within the Ekiti State government ministries, irregularities in payment of allowances and unclear benefit structures which may lead to demoralization, absenteeism, or nonchalance among workers are all observed. Nwankwo (2013) asserted that compensation is an essential component of managing human resources, encompassing financial remuneration in the form of wages and salaries alongside fringe benefits, alternative forms of compensation, or supplemental income.

Salary, performance-based bonuses, commissions, incentives, fringe benefits, overtime pay, paid annual leave, and other forms of compensation are among the elements of employee compensation that are used to gauge the health of a firm and improve employee performance (Velnampy, 2015). All these allowances are incentive packages used to motivate government workers in order to have positive attitude towards their work (Kayode, Sakariyau et al., 2021). Golley & Otemu (2024) noted that employees' attitude towards dedication and productivity are significantly impacted by poor allowance packages because employees who feel their contributions are undervalued by their employers may be less willing to perform at a higher level. This could be applicable in some ministries in Ekiti State because the success and failure of any ministry is conditioned by the attitude of its motivated, committed, trained and satisfied employees. Abun et al. (2021) found that there is a correlation between attitude towards work and work performance.

Another parameter that appears to determine the attitude of a worker is the work environment. Well conducive environments could help staff to perform their duties with joy. According to the research conducted by Noah & Steve (2012), there is a connection between a positive work environment and a positive outlook on the job. Taiwo (2011) claimed that the workplace is responsible for over 80% of all productivity issues. Brenner, in Noah & Steve (2012), proposed that workers' propensity to disseminate institutional knowledge is contingent on the nature of their working situations. Some workers are more likely to be diligent and productive if they have access to adequate facilities at their workplace. If the conditions of the workplace are not favourable, Employees will not be in the best possible shape to do their job.

Despite the fact that there are numerous studies being conducted on these issues, yet, there are scanty empirical studies being carried out in the context of Ekiti State. Therefore, this gap prompted this study. This study is distinct from existing research as it specifically examines the influence of allowances and the work environment on employee attitudes within government ministries in Ekiti State, addressing a notable empirical gap in this regional context; specifically, the study investigated the contributions of allowances to job commitment among employees in selected ministries and examined the influence of the work environment on their work attitude.

The study tested two null hypotheses which include that there is no significant contribution of allowances to the job commitment of employees in selected ministries in Ekiti State; and that there is no significant relationship between the work environment and employees' attitude in selected ministries in Ekiti State.

2. Literature Review

Several studies have been conducted in different parts of the world and even in some parts of Nigeria to addresse phenomena such as the study on performance bonuses, company morale, and workplace rules. Siyani et al. (2021) revealed that the performance allowance significantly and favorably impacted worker output. This means that, if workers are offered a larger performance bonus, they will work more to earn it. Also, Ibrahim & Bappi (2019) examined how a welfare package for employees of Nigeria's Federal Inland Revenue Service (FIRS) affects productivity. There were 232 respondents used in the study. The study relied on questionnaire as its instrument of data collection. The poll results were broken down using standard percentages for analysis. According to the results, FIRS employed both monetary and non-monetary forms of welfare. Federal Inland Revenue Service (FIRS) productivity and employee morale are both improved by recently enacted welfare reforms.

Eneh et al. (2022) revealed that hazards and overtime allowances have a negative correlation with employees' output, regularity and work attitude. The outcome of this study is similar to the finding of Abun, Magallanes, et al. (2021) who revealed that there was a significant effect of monetary pay, allowance, fringe benefits and incentives on firms' productivity.

Employee job performance in the Lagos State Internal Revenue Service was studied by Odulana et al. (2021), to examine the impact of information culture and the workplace environment on the workforce. There were 210 people living in Lagos and working at IRS. The study's information gathering tool was a questionnaire. Data were analyzed using a regression model. The end result demonstrated that information culture had a constructive effect on workers' productivity in the workplace. The efficiency of workers is boosted by a pleasant workplace. Further findings revealed that both information culture and the workplace environment positively impacted employee productivity.

The effects of the work environment on productivity in Pakistan were studied by Hafeez et al. (2019). Descriptive research design was adopted. Questionnaire was used to collect data from 250 workers. Correlation was used to examine the data collected. Employee performance was found to be positively influenced by both physical and behavioral environmental factors. Fithri et al. (2019) examined the effect of the office setting on productivity in the municipal government of Padang City, Indonesia. The study was a descriptive survey study. Three hundred and eighty workers in Padang City's municipal government made up the study's sample. The study relied on questionnaire to collect data. The collected data were analyzed using a structural equation model with partial least square. Employee performance was found to be positively and significantly influenced by both the physical and non-physical aspects of the workplace.

Abun, Magallanes, et al. (2021) investigated the influence of the work environment on employees' work engagement. A questionnaire was utilized as the primary data collection instrument, adopting a descriptive and correlational research design. Data were analyzed using weighted mean and Pearson product–moment correlation. The results demonstrate that the bureaucratic environment is perceived as high, whereas the humanistic and entrepreneurial environments are perceived as moderate. Furthermore, employees exhibited

a high level of work engagement, and the findings confirm a correlation between the work environment and employees' work engagement.

3. Methods

This study employed a descriptive survey research design. The target population encompassed 1,715 staff members across five ministries in Ekiti State: Education (764), Works (330), Health (435), Environment (74), and Budget and Economic Planning (112). A sample size of 324 staff members was determined using Yamane's (1967) formula. Data were collected via a self-constructed questionnaire titled "Allowances, Job Commitment, Work Environment and Employees' Attitude Towards Work in the Ministries in Ekiti State." The instrument's validity was confirmed by subject-matter experts, and its reliability was established through a Cronbach's Alpha test, yielding a coefficient of 0.80. Data analysis involved both descriptive and inferential statistical techniques. Responses to research questions were examined using frequency tables, percentages, means, and standard deviations. For interpretive clarity, response categories were collapsed such that 'Strongly Agree' and 'Agree' were recoded as 'Agree,' while 'Disagree' and 'Strongly Disagree' were recoded as 'Disagree.' A mean index of 3.00 or above was interpreted as agreement. To test the study's hypotheses, chi-square analyses were conducted at a 0.05 level of significance.

4. Results and Discussion

4.1. Research Results

4.1.1. Research Question 1: What are the contributions of allowances to employees' job commitment in selected ministries in Ekiti State?

The contribution of allowances to employees' job commitment in selected ministries in Ekiti State is summarized in Table 1.

Table 1. Mean Response on Contribution of allowances to job commitment of employees

S/N	Items	SA	A	UN	D	SD	Mean	St.D	Remarks
1	Transport allowance helps me to reach my office promptly.	74 (27.9%)	94 (35.5%)	33 (12.5%)	35 (13.2%)	29 (10.9%)	3.56	1.31	Agree
2	Housing allowance motivates me to be efficient at work.	75 (28.3%)	89 (33.6%)	22 (8.3%)	50 (18.9%)	29 (10.9%)	3.49	1.36	Agree
3	Leave allowance gives me joy to relax and attend to personal issues.	96 (36.2%)	84 (31.7%)	20 (7.5%)	34 (12.8%)	31 (11.7%)	3.67	1.38	Agree
4	Study leaves available for me motivate me to perform better in my duty.	132 (49.8%)	58 (21.9%)	26 (9.8%)	41 (15.5%)	8 (3%)	4.00	1.22	Agree
5	My allowances are always reviewed from time to time.	28 (10.6%)	75 (28.3%)	76 (28.7%)	63 (23.8%)	23 (8.7%)	3.08	1.13	Agree

S/N	Items	SA	A	UN	D	SD	Mean	St.D	Remarks
6	My allowances are very important factors that determine my attitude towards work.	61 (23%)	92 (34.7%)	71 (26.8%)	29 (10.9%)	12 (4.5%)	3.60	1.09	Agree
7	I wish to work an extra hour if there is a favorable allowance to pay for it.	78 (29.4%)	129 (48.7%)	24 (9.1%)	20 (7.5%)	14 (5.3%)	3.89	1.07	Agree
	Grand Mean Value						**3.61**	**1.22**	**Agree**

Source: Field Work (2023)

The results in Table 1 described the response of respondents on the contribution of allowances to the job commitment of staff in ministries in Ekiti state. 63.4% among the sampled respondents agreed that they are getting to office promptly due to the transport allowance that is given to them, 12.5% did not revealed their opinion while 24.1% disagreed. Also, out of 265 respondents sampled, 61.9% indicated that their efficiency in office is as a result of housing allowance that is given to them, 8.3% had no response while 28.8% did not agree with the statement.

Similarly, 67.9% had the same opinion that leave allowance give them joy to relax and attend to personal issues, 7.5% were neutral while 24.5% disagreed with the statement. 71.7% believe that study leave available for them motivate them to perform better in their duties, 9.8 did not indicate their opinion while 18.5% had different opinion on the statement. In addition, only 28.3% indicated that allowances are always reviewed from time to time, 28.7% did not indicate the direction of their responses while majority 32.5 disagreed with the statement. 57.7% among the respondents believe that allowances are very important and these determine the attitude of staff towards work, 26.8% did not revealed their position while 15.4% failed to agree that allowances determine the attitude of staff towards work.

Lastly, 78.1% among the respondents indicate that they wish to work an extra hour if there is a favorable allowance to pay for it, 9.1% were neutral while 12.8% disagreed. The results in Table 1 shows that the sampled respondents had positive reaction to the influence of allowances on staff job commitment in the ministries covered by the study. The average score of 3.61 and a standard deviation of 1.22 provide additional evidence supporting the favorable response of participants towards the role of allowances in enhancing employees' dedication to their jobs.

4.1.2. Research Question 2: What is the influence of work environment on employees' attitude in selected ministries in Ekiti State?

Descriptive statistics (mean values) for the influence of the work environment on employees' attitudes are reported in Table 2.

Table 2. Mean Responses on the Influence of work environment on employees' attitude

S/N	Items	SA	A	UN	D	SD	Mean	St.D	Remarks
1	My office is adequately equipped and this helps me to do my job better.	28 (10.6%)	95 (35.8%)	56 (21.1%)	44 (16.6%)	42 (15.8%)	3.08	1.25	Agree
2	I am comfortable	14 (5.3%)	101 (38.1%)	39 (14.7%)	51 (19.2%)	60 (22.6%)	2.84	1.29	Disagree

S/N	Items	SA	A	UN	D	SD	Mean	St.D	Remarks
	enough in my office to work for a long time without getting tired.								
3	Provision of AC and regular electricity in my office makes me have a positive attitude towards my work.	20 (7.5%)	71 (26.8%)	63 (23.8%)	53 (20%)	58 (21.9%)	2.78	1.26	Disagree
4	Absence of functioning laptop, printer, and 24-hour internet connection to work in my office improves my attitude to work.	36 (13.6%)	63 (23.8%)	41 (15.5%)	79 (29.8%)	46 (17.4%)	2.86	1.32	Disagree
5	The good work environment does not allow me to think of changing my organization.	76 (28.7%)	117 (44.2%)	27 (9.8%)	26 (9.8%)	19 (7.2%)	3.77	1.17	Agree
6	Good work environment that enables effectiveness and efficiency will make me not to think of organizationa l change	84 (31.7%)	131 (49.4%)	26 (9.8%)	17 (6.4%)	7 (2.6%)	4.01	.95	Agree
7	Conducive work environment encourages me to be proactive and productive in my organization.	89 (33.6%)	128 (48.3%)	24 (9.1%)	16 (6%)	8 (3%)	4.03	.97	Agree
	Grant Mean Value						**3.33**	**1.17**	**Agree**

Source: Field Work (2023)

The analysis in Table 2 showed the responses on the influence of work environment on employee attitude towards work in the study area. From the 265 sampled respondents, 46.4% indicate that they cannot think of changing their employment or organization because their office is adequately equipped, 21.1% did not respond to the statement while 32.4% disagreed with the statement. Majority (72.9%) of the respondents were of the opinion that their good

work environment will not make them to think of changing their organization, 9.8% had no response to this item while only 17% disagreed that good work environment motivates them to work. The report revealed that 81.1% agreed that good work environment that enables effectiveness and efficiency will make them not to think of changing their jobs or employment, 9.8 respondents stood neutral from the sampled respondents while 9% of the respondents disagreed.

Similarly, 81.9% indicated that conducive work environment encourages them to be proactive and productive in their organization, 9.1% did not show their responses while 9% disagreed with the statement. However, the mean value of item 2-4 is lesser than cutoff point of 3.00, the result show that the respondents indicated that if they are comfortable enough in the office, they can work for a long time without getting tired. From the analysis, it shows that work environment influences employees' attitude towards work as revealed by the respondents.

Ho1: There is no significant contribution of allowances to employees' job commitment in selected ministries in Ekiti State

Table 3 presents the results of the chi-square test examining the contribution of allowances to employees' job commitment.

Table 3. Chi-square test for contribution of allowances to employees' job commitment

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	1915.471[a]	440	0.000
Likelihood Ratio	873.433	440	0.000
Linear-by-Linear Association	24.553	1	0.000
N of Valid Cases	265		

*Significant p < 0.05

Source: Field Work (2023)

The findings in Table 3 reveal a chi-square value of $\chi^2(1, 440) = 1915.471$, $p < .05$. Therefore, the null hypothesis is rejected, confirming that allowances have a significant effect on employees' job commitment in Ekiti State. This means that when employees receive allowances, their attitude and morale is boosted hence they are more committed in discharging their assigned duties in the state under study.

Ho2: There is no significant relationship between work environment and employees' attitude towards work in Ministries in Ekiti State.

A correlation test known as the Pearson Product Moment was carried out to examine the connection between the work environment and organizational change. The findings can be found in Table 4.

Table 4. Pearson Product Moment correlation showing relationship between work environment and Employee Attitude towards Work

Variables	N	Mean	St.D	r_{cal}	P.value
Employee Attitude Towards Work	265	25.1283	5.25474	0.646*	0.000
Work Environment	265	23.3925	5.12170		

*Significant p < 0.05

Source: Field Work (2023)

The findings from Table 4 indicate that rcal = 0.646, with a p.value of 0.000, which is below the threshold of 0.05. This suggests strong enough evidence to dismiss hypothesis 2. It

can be concluded that there exists a noteworthy positive correlation between the work environment and employee attitudes towards work specifically within Ekiti State. This means that conducive work environment, determines the attitude of employees towards work in their offices.

4.2. Discussion

The study demonstrates that allowances play a significant role in enhancing employees' job commitment in Ekiti State. This implies that allowances such as transportation, housing, leave, and hazard allowances have significant contributions to the job commitment of the employees in the area of study. Therefore, giving allowances to staff will motivate them to learn more, know more, and perform better in their offices. The study is in line with Siyani et al. (2021) who discovered that the performance allowance had a positive and significant effect on employees' performance. Similarly, the study supports the findings of Liu & Liu (2022) who revealed that monetary incentives impact job performance.

A review of prior research reveals a tension in the literature regarding compensation's impact. On one hand, studies like that of Ibrahim & Bappi (2019) affirm the performance-enhancing role of welfare packages. On the other, Eneh et al. (2022) contend that specific allowances may yield detrimental effects on employee output and attitude. The findings of this study serve to resolve part of this contradiction by corroborating the earlier work of Bon & Simon (2022) thereby strengthening the evidence for a significant, positive relationship between comprehensive monetary rewards (pay, allowances, benefits, incentives) and productivity.

Furthermore, the research found that there is a strong correlation between the workplace environment and employees' work attitudes in government departments in Ekiti State. Therefore, a work environment that is conducive, well-furnished, and equipped with the relevant or needed equipment will go a long way to motivating employees' attitudes towards work. These findings substantiate prior research linking the work environment to performance. They support Babatunde & Ayodele (2018) identification of a significant relationship, align with Odulana et al. (2021) finding of a positive influence, and corroborate Bushiri (2014) conclusion regarding the environment's impact on employee performance. The findings also support Hafeez et al. (2019) who found that physical and behavioral environmental factors are positively affecting employees' performance. Similarly, the finding supports Fithri et al. (2019) who revealed that the performance of employees was greatly impacted by both the physical conditions at work and the non-physical aspects of the work environment.

5. Conclusion

The conclusion of the study is that allowances are very important motivators for employees who work in ministries; these allowances assist employees with housing, transportation, hazards, and enjoying leave. Also, work environment as a non-financial incentive, plays a vital role in employee's attitude towards work in the ministries. The work environment and allowances significantly influence the job commitment and attitude of employees in Ekiti State's ministries.

The study's implications are both practical and theoretical. practically, it provides actionable evidence for government and human resource policymakers in Ekiti State to systematically review and timely disburse allowances and to invest in creating conducive physical and psychological work environments to enhance employee motivation and public service delivery. Theoretically, the findings contribute to the body of knowledge on public

administration and organizational behavior by empirically validating the combined effect of financial and non-financial factors on employee outcomes within the specific context of a Nigerian state government, suggesting that effective public sector management requires an integrated approach to compensation and workplace conditions.

Therefore, the study suggests that the government should review various benefits, including housing, transportation, and time off, and make sure they are provided in a timely manner to promote employee contentment and motivate them to actively participate in the ministries' daily activities. Also, government should provide conducive working environments to encourage employees to have a positive attitude towards work and improve their effectiveness and efficiency in ministries in Ekiti State.

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