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P.O. BOX 133, BUEA, CAMEROON



DEPARTMENT OF BUSINESS AND MANAGEMENT STUDIES

**MOTIVATION AND EMPLOYEE PERFORMANCE IN
CAMEROON'S PUBLIC SERVICE: THE CASE OF THE
TAXATION DEPARTMENTS OF KUMBA AND BUEA.**

*A research project submitted to the Department of Business and Management Studies of
the Pan African Institute for Development, in partial Fulfilment of the Requirements for
the Award of a Bachelor of Science (BSc.) degree in Sustainable Development with
specialization in Human Resource Management*

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BUEA, FEBRUARY 2018.

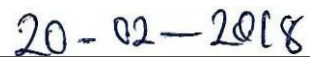
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DECLARATION

I (FEND! JOHANA BITASEME) declare that this project is my original work and has not been presented for a degree in other Universities and that, all the sources of materials used for the project have been duly acknowledged.



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CERTIFICATION

The project entitled: **“Motivation and Employees’ Performance in Cameroon’s Public Service: the case of the Taxation Departments of Kumba and Buea”** is submitted to the department of Business and Management studies of the Pan African Institute for Development-West Africa (PAID-WA) Buea, by **FENDI JOHANA BITASEME** Registration No, (PAIDWA00241) for the award of a Bachelor of Science (BSc.) degree in sustainable development with specialization in Human Resource management.

Signature _____

Date 20-02-2018

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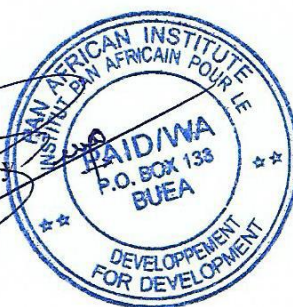
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Date _____

19 FEB 2018

DEDICATION

To my Mother Mrs. Mayang Lucy Ndi

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I would like to thank the many people who help me in completing this research. My special thanks goes to all my lecturers for the creativity, nourishment, security and bravery to write this thesis.

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ABSTRACT

Motivation as a tool for enhancing employee performance evaluates the driving force towards the general performance of the organization. This study had as objective to assess firstly the relationship between remuneration and employee performance, secondly to evaluate the relationship between promotion prospects and employees performance in the taxation departments, thirdly to evaluate the relationship between training and development and employee performance and finally to evaluate the relationship between working environment and employee performance in the taxation departments. The research adopted an evaluative survey research design and was located in the taxation departments of Kumba and Buea south-west region of Cameroon. The key respondents included managers, senior and junior members of staff of the taxation departments with a sample size of 55 participants. A purposive sampling technique. Data was collected with the used of well-structured questionnaires developed by the researcher, for this study. The Pearson product moment correlation coefficient was used to analyze the data using statistical package for social scientists SPSS (version 20.0) at 0.05 alpha level. Independent T-test analysis of the differences in motivational variables and employee performance. The performance variable used were; relationship with fellow tax payers, commitment to duty, ability to keep date lines, punctuality and capacity to produce results beyond targets. The findings indicated that there was a definite significant relationship of (0.83) between remuneration and Employee Performance. Secondly, it revealed that there was a meaningful positive relationship of (0.53) between promotion and employee performance. Thirdly, the findings showed that there is a definite significant relationship of (0.37) between training and development and employee performance. Finally, the last result revealed that there is a meaningful positive relationship of (0.55) between working environment and employee performance. The study recommends primarily excellent remuneration package and makes sure that employees reward is done continuously. For the organizations to be performant management should consider that employees are regularly promoted. Thirdly, the study recommends the provision of employee training on a continuous basis. Finally, management should improve the work environment for employees to boost performance.

Key Words: Motivation, Employee, performance, Taxation.

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LIST OF ABBREVIATION ACRONYMS

ACT:	Additional Council Tax.
ACTE CIVIL:	Civil Acts.
ACTES SSP:	Simple Acts.
ACTE JUDICIAL:	Judicial Act.
AXLE TAX:	Tax Paid on Motor Vehicles
B.L:	Business Licences.
CCAI:	Chambers of Agriculture and Industry
CFC:	Housing Loan Fund (Credit Foncier).
CNPS:	National Social Insurance Fund (Caisse nationale de prévoyance sociale).
CRTV:	Audio Visual Tax.
DEED OF MORTGAGE:	long term method of borrowing
DIPE:	Information on the salaries of workers ((Document d’information personnel).
E.P:	Employee Performance.
FEICOM:	Special council support fund for mutual assistance.
FNE:	National Employment Fund (Fonds nationale d’emploi).
G.T:	Global Tax.
HRM:	Human Resource Management.
LDT:	Local development tax.
PAID-WA:	Pan African Institute for Development West Africa.
PIT:	Personal Income Tax.
PSM:	Public Service Motivation.
STAMP DUTY:	Putting Fiscal Stamps on Documents to make them Legal.

T.D: Training and Development.

VAT: Value added tax.

W.E: Working Environment.

CHAPTER ONE

INTRODUCTION

1.1. Background of the Study

Motivation as a tool for enhancing employees' performance is a concept which began from time immemorial. However, according to (Pakdel, 2013) attention from the scientific world was drawn only after the end of the 19th century as managers try to target what triggers employees to work effectively and resourcefully thereby developing a strong relationship with their employees. The issue of employees' performance in organizations arises from poor management practices such as failure to reward performance and inability to deal with performance problems (Pakdel, 2013). In the past 95% of managers use an old theory of motivation (Pakdel, 2013).

According to research, the difference between taxation and private organization is that private sector employees and managers value economic rewards more highly than public sector employees and managers. Employees working in the public sector are less extrinsically motivated. Instead, they are additionally motivated by leaving a balanced life. Motivation in civil industry comprises of opportunity to have control on public affairs, obligation to support the public interest and interest in achieving social justice (Buelens, 2007). Researchers attach much importance to issues of motivation in line with human resource management practices. This work will focus on the following four motivation packages which are; remuneration, promotion, training and development and working environment. Not that these are the only motivational packages several others exist, but for this study, the scholar has limited it to the above mention motivation packages. There are two categories of motivation. Non-financial and financial motivation. Financial incentive is the motivation benefits that come from the external source such as best employees of the year, bonuses, outlying benefits and many more. Non-financial drive is the reward that comes from 'within,' such as achievements, job enrichment, praise, workers contribution in organization and many more (Mckinsey, 2009). Past research revealed that intrinsic payments such as praises and feedback from managers rated higher than extrinsic rewards which are; cash bonuses, fringe benefits and organized activities (Mckinsey, 2009)

Recent studies have proven that lack of motivation affects employees' performance in organizations. Therefore, this work gives a clearer understanding of the fact that incentive is the purpose of employee performance and performance measures the magnitude and value of work done considering the cost of the resources used (Mckinsey, 2009). According to Cambridge advance learner dictionary (2017) performance is the level at which goods are produced concerning some people and amount of materials necessary to produce it.

In the same light employee performance is the outcome of motivation. Therefore, Employee performance is the number of goods and services that a worker can produce in a given amount of time (Annu, 2013). A motivated employee positively contributes to the realization of organizational goals while a demotivated employee act in a way those goals and objectives will be destroyed entirely. This underlines the significance of employee motivation to the organization.

Another performance concept known as Japanese General Vision of employee performance explains performance as a complete phenomenon surrounding all features vital to increase output. Performance is the prospect must concern with seeking the prosperity of a kind which will provide people with material wealth as thriving as spiritual fulfilment. To improve performance goods must be intended to please consumer need with best consumption of resources without generation of leftover in the work procedure. Performance represents the relationships between inputs and outputs in the production process. As a practical concept, performance helps define both the scope for raising living standards and the competitiveness of an individual worker, company or economy. Therefore, performance has an increasing role in expressing and evaluating government policy. European performance Council states that performance is a method of mind. It is a mind-set of growth of the continuous enhancement of that which is. Yield is confidence of being able to do better than yesterday and unceasingly. It is the endless implementation of economic and social life to changing conditions. According to Mangat (2017) performance is the measure of how well resources are brought together in organizations and utilized for accomplishing a set of results. Also, performance is the name of reaching the higher level of routine with the least expenditures of resources. Furthermore, performance is the connection amongst outputs from a given scheme over a specific period, and the inputs to that system during that same time should be generic and universal. Also, performance is the connection amongst goods produced and sold provided the output, and the resources spent in doing it ($\text{Output/input} = \text{performance}$).

More so, performance is a complete degree about how proficiently organizations gratify the following five aims; Objective achievements, the competence of the process, Effectiveness, Comparability with other agencies and Tendency-performance measured over a period. In the words of Mangat (2017) performance is the loose description of relationship usually in a ratio from between outputs and all of the associated inputs in real terms.

In the words of Drucker (2013) performance means an equilibrium among all features of manufacture that will give the determined output with the least exertion. On the other hand, according to International Labour Organisation (2013), performance is the ratio between the capacity of production as measured by output indicates and the equal amount of labor input as measured by production guides and the corresponding size of labor input as measured by employment keys. Performance means the equilibrium between all elements of production that will give the highest output for the lowest effort. The output is measured as a scientific partition of two significant parameters.

However, performance is a connection between output and input. It is articulated as a ratio of output and input, or it equals output divided by input (Peter, 2013). Drucker (2013) explains that the performance of a business unit can be measured concerning the sum of goods produced in some fixed amount of time. Moreover, the performance of a service industry is measured regarding income generated by an employee within an organization. Furthermore, Drucker (2013) states the three critical pointers of higher performance which are: Best application of the existing human and material resources, minimum waste and damages of materials, measurable and qualitative construction of goods at lower cost.

Researchers continue to argue that, unless employees are motivated, they cannot brand the potentials found in them. And this could cause them not to achieve the equal performance that is desired from them (Annu, 2013) Majority of companies use pay, promotion, bonuses and other types of payments to motivate employees and to increase their performance (Annu, 2013).

In U.K research foundation, 100 companies in U.K make use of motivation incentives which enhance employees' performance (Romalyn, 2017) Giving the report of the National Commission of Labour, incentives are concerned with the efficient operation of human resources which is cheapest means of increasing employees performance and stimulate human efforts to provide positive motivation to greater output (Surnis, 2010).

In Ghana, it is becoming more severe for organizations to increase employee performance, due to intense rivalry and economic uncertainties. Employee performance is essential since there is a straight connexion among drive and performance. Workers performance will increase only through motivation (Godson, 2013).

In Cameroon, the objectives of taxation can be seen in two forms, that is the primary and specific objectives. The primary purpose involves the organization as a whole while the particular goals vary according to the various departments. The overall objective of taxation has been to raise revenue for the state through the collection of taxes such as; Budgetary and Non Budgetary taxes. Examples of budgetary taxes are; Value Added Tax, Personal Income tax, Company tax, Mining tax, Forestry tax, Petroleum tax, Toll Gate fees, Weigh Station fees. Some examples of non-budgetary taxes are FNE (National Employment Fund), Communal tax, Council tax, Audio-visual tax (CRTV) and FEICOM (Special Council Support Fund for Mutual Assistance). This objective has been successfully achieved since the establishment of taxation with no changes in them instead the government is still adding new forms of taxes. Taxation aims to operate these taxes to meet the demands of the state and the Cameroonian market.

Notwithstanding, the researcher during preliminary internship saw how some employees in taxation do complain of the lack of bonuses such as car allowance and many more. It is for these reasons that, the issues of motivation and its complicated relationship with performance have prompted the researcher to examine the effect of motivation on employees' performance in the taxation departments in Kumba and Buea South West Region of Cameroon. Therefore, employees working in the taxation departments should be given the valuable incentives as a stimulus to increase their performance.

1.2. Statement of the Problem

Given the universal and socio-economic encounters, employee performance has become relatively robust for most organizations to handle. The vision of every group is to have high performance, but not all companies enjoy the opportunity of high employee performance. Therefore, employee performance is a challenge to many organizations today (Atambo, 2013). The idea of motivation, therefore, cannot be underestimated as it has proven to yield high performance towards achieving the organizational goals or purposes of a company. Some employers attempt to offer salaries or wages to their employees not just to serve as payment but to motivate them to do their best. The complexity of man most often does not

produce the anticipated results. Human needs, unfortunately, are insatiable and that means, it is characterized by an infinite demand for things that will provide the adequate satisfaction. But satisfaction to the human being is a relative concept, saying the words which may satisfy Mr “A” might not certainly satisfy Mr “B” even though both persons may show similarity in socio-cultural compositions. Therefore, this makes motivation based more on the intrinsic reward rather than the extrinsic reward (Maslow, 1954). This study focus on the extrinsic motivation.

A preliminary investigation conducted by the researcher during her period of internship with the taxation department, it was observed from records of the 2016 financial year report for the Kumba taxation department that the rate of capacity to produce result beyond target has dropped from 85% to 75%. Also, employee punctuality and commitment to duty fell from 60% to 50% (Taxation achieve, 2016).

All these are individual indicators of employee performance. This therefore means that a drop in one of this symbol will lead to a general fall in the performance of the organization. Thus, this makes the organization not to be performant.

It is important to note that, there are several techniques through which the organization can improve the performance of its employees, however for the sake of this work the researcher will want to scrutinize the use of motivation as a tool to boost this performance. This is because the researcher observed the lack of fringed benefits, allowances, bonuses and many other tools of motivation during the preliminary search for this study.

1.3. Objectives of the Study

The aim objective of this work is to examine the impact of motivation on employees’ performance in the Kumba and Buea Taxation departments.

The specific objectives are;

1. To evaluate the relationship between remuneration and employee performance in the Kumba and Buea taxation departments.
2. To examine the relationship between promotion and employees performance in the Kumba and Buea taxation departments.
3. To evaluate the relationship between training and development and employees performance in the Kumba and Buea taxation departments.
4. To examine the relationship between working environment and employee performance in the Kumba and Buea taxation departments.

1.4. Research Questions

The main question of this work is what impact does motivation has on employees' performance in the Kumba and Buea taxation departments?

1. What is the relationship between remuneration and employee performance in the Kumba and Buea taxation departments?
2. What is the relationship between promotion and employee performance in the Kumba and Buea taxation departments?
3. What is the relationship between training and development and employee performance in the Kumba and Buea taxation departments?
4. What is the relationship between working environment and employee performance in the Kumba and Buea taxation departments?

1.5. Hypothesis

The researcher adopted the alternative hypothesis for this work as seen below;

H₁₁ : there is a relationship between remuneration and employee performance.

H₁₂ : there is a relationship between promotion and employee performance.

H₁₃ : there is a relationship between training and development and employee performance.

H₁₄ : there is a relationship between working environment and employee performance.

1.6. Significance

This study overall significance goes to the stake holders involve in the study such as the researcher, the government, the scientific world, the tax workers and others.

Government

The study will also help the government through the ministry of finance especially at the department of taxation to come up with policies and legislations on the organization of workers for operative and resourceful performance.

Researcher

The researcher will benefit from the study as it will provide her the opportunity to get a well knowledge of the subject matter. This schoolwork is of greatest significance to her, as it is a partial requirement for the award of a bachelor degree from the Pan African Institute for

Development West Africa (PAID-WA) Buea and will aid as a bed rock for further studies at the master level.

Scientific World

The study will also act as a source of reference for further studies to be done on human resource in most organizations in Cameroon.

Tax Workers

Employees will also benefit much from this study. Incentive being one of the most important components in determining an organization performance, most of the employees will use the recommendations given to enhance great level of cooperation in their various job groups.

Others

Future researchers will also benefit from this study because it will provide them with relevant material on the topic. Motivation as an instrument for enhancing employee performance in the taxation department of Cameroon.

1.7. Scope of the Study

The scope of this work can be seen from four dimensions. The researcher scoped this work with respect to the objectives, geography, study population and time.

Thematic Delimitation

At the level of the objectives, it is important to note that there exist a multitude of motivational tools for enhancing employees' performance in many organizations. These vary from monetary to non-monetary terms. But whatever be the device adopted by an organization, its primary objective is to improve workers' performance. In the light of this work, four specific objectives have been selected to measure the impact of motivation on the performance of employees in the taxation departments of Kumba and Buea in the South West region of Cameroon. These variables are; remuneration, promotion, training and development and working environment. Performance is the rate of an individual's routine over a specific time frame with the use of resource that is human, financial, technical and material resources. The performance indicators use in this study are; willingness to accept responsibility, respect to constituted authority, ability to keep date lines, capacity to produce results beyond targets, punctuality, relationship with fellow tax officials, ability to keep to the rules and regulation in the taxation department, effectiveness in working under pressure, accessibility to clients,

efficiency in collection routine of tax payers, ability to manage tax payer and relationship fellow tax officials. However, this does not mean that such factors are the only motivational variables for the measurement of employees' performance. It is in the interest of the researcher and for the sake of simplicity that these factors have been selected as specific indicators of the independent variable (motivation) in the study. Other factors which are similar but not under investigation may include, intrinsic motivational tools such as personal goal and ambitions of the employees the vision and determination for success by the individual employees. As well as external motivational tools like awards and bonuses, fringe benefits and many more.

Geographic Delimitation

Geographically, the scope of this work covers the sectional area of Kumba and Buea taxation departments. Therefore, the geographical scope of this work is limited to the territorial boundaries of the Meme Division and Fako Division. Meme Division occupies a growing landscape of 286 miles, is located between latitudes 3°c and 4°c North of the equator and longitude 9°c and 10°c East of the Greenwich Meridian. It is bounded to the North by Mamfe, to the South by Muyuka, to the East by Njombe and Mambanda, and to the West by Ekombe Bonji, Mbonge, Ekondo Titi and Mundemba. The division encompasses six administrative units namely Kumba, Kumba 1, Kumba 2, Kumba 3, Konye, Mbonge and Ekondo Titi subdivisions. It covers a total surface area of 304596 hectares. It has a population of over 400.000 inhabitants consisting of the Bafaws indigenous group and other ethnic groups such as Barondos, Bakundus, Barombi, Bangwa, Balung, Bakossi, and Bayangis. Northwesterners, Bamilekes and other immigrants from Nigeria. Bakossi and Bayangis. North westerners, Bamilekes and other immigrants from Nigeria.



Figure 1.1 Map of Kumba

Source: Regional Delegation for Land and Surveys 2017

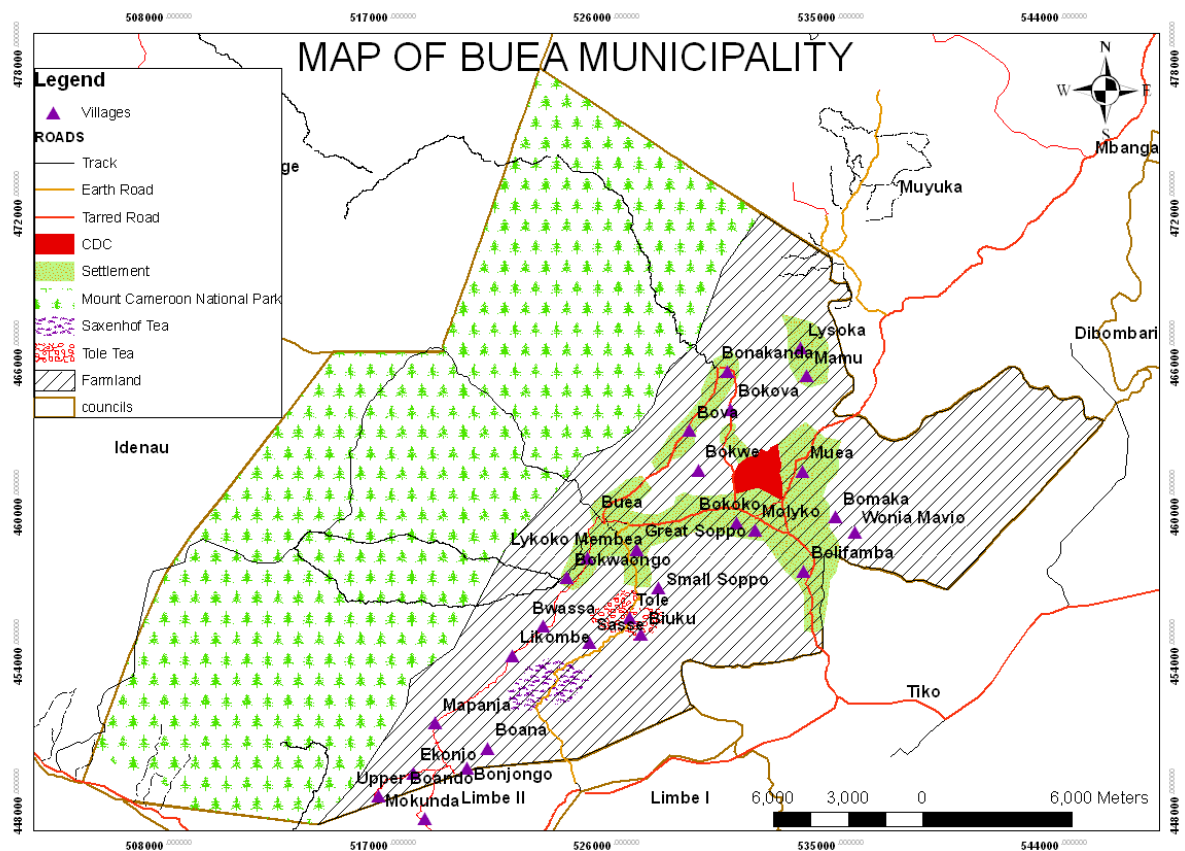


Figure 1.2 Map of Fako

Source: Regional Delegation for lands and Survey 2014

On the other hand, Buea occupies a growing landscape of 896 miles, it is located between latitude 4. 1527 (4009'10 N) north of the equator, and between longitudes 9.241 (9014'28 E) East of the Greenwich Meridian. It is bounded to the South by the Atlantic Ocean, to the west by Limbe to the North by Kumba and to the east by the Littoral Region (Figure 2.). It covers a total surface area of 203876 hectares. It has a population of 64,372 inhabitants consisting of the Bakeries indigenous group and other ethnic groups such as Barondos, Bakundus, and Bayangis, Northwesterners, Bamilekes and other immigrants from Nigeria. The diagram below demonstrates the geographical landscape of Buea the Head Quarters of Fako Division which doubles as the Head Quarters of the South West Region of Cameroon.

Delimitation of Population

The study population comprised of the total number of employees in the taxation departments in Kumba and Buea. According to ministerial prescriptions for the administration of taxation in the ministry of finance, both municipalities have equal staff population. Within Kumba, the total employees in the department of taxation stood at 25 (Kumba taxation Archive, 2016) and Buea 25 (Buea taxation department, 2016) with 5 volunteers making a total number of 55 personnel as the study population with different positions in the organization making up the workforce of taxation Kumba and Buea. This 55 man personnel represented workers from the various categories in both towns such as, senior, junior and volunteer staff.

Delimitation of Time

Concerning time, the study spans through a period of three months from August 2016-October 2016. This session is selected to enable the researcher to know how both taxation centers have been dealing with tax regulations and the impact it has on employee's performance. However, the scope will cover contemporary data for the present day challenges facing employees in the domain of motivation as a tool for enhancing employees' performance through questionnaires.

1.8. Description of Study Area

The city of Kumba is the economic capital of the South West Region. It is a host of several commercial activities such as retail, wholesale, logging facilities (motels, inns, and hotels), restoration facilities (restaurants', hotels). It is typically a commercial town with over 150.000 inhabitants (Kumba city council, 2016) involved in petty trade and other businesses. As such, the city operates two primary markets: Kumba central market which runs on

Wednesdays and Saturdays, and the Fiango market which operates on Tuesdays, Fridays, and Sundays respectively. However, the central market opens daily.

The town is politically stable. In the social domain the city of Kumba has its social habit of welcoming, friendly nature as its composed of different tribes such as the Bakundus, Barondos, Bayangis, Bangwa, Bamilekes, and North Westerners not forgetting the Ibos and many more. Intra-city movement is facilitated by interconnected road networks ply by taxi and commercial motorbikes which transport the population to their various job sites. The town has a lone rail station that runs between Kumba and Banga.

The city of Kumba is a melting pot of cultures with a demographic structure which is heterogeneous but the indigenous population comprises of the Bafaws and Bafaw language spoken by the natives is equally written and documented. The town is a host of several educational institutions.

On the other hand, Buea is the South West Regional Capital of Cameroon. It is a host of several economic activities like retail, wholesale, logging facilities (motels, inns, and hotels), restoration facilities (restaurants', hotels). It is a typical historical, educational Town with over 7,000 inhabitants migrate into the municipality each year (Buea council, 2016) for school and study activities, professional and administrative services, business and commercial activities, jobs and livelihood search into the urban space and Agriculture due to the favourable climate and fertile soil.

The town is politically stable. Buea is a town of legendary hospitality. It has its social habit of welcoming, friendly nature as it's composed of different tribes from far and wide such as Bayangis, Bamilekes, North Westerners, Ibos and many more. It has a cultural heritage from Bakweri, and the Bakwerian language spoken by the natives is equally written and documented. Accessibility to the town and villages in this area is through the roads. Intra-city movement is facilitated by interconnected road networks ply by taxi and commercial motorbikes which transport the population to their various job sites.

1.9. Organization of Work

The study has been organized into five chapters. Chapter one introduces the work with a background information. Also, it includes a statement of the problem, objectives of the study, research questions, and significance of the study, the scope of the survey, the organization of work and definition of terms. Chapter two situates the study with the conceptual framework theoretical and empirical framework in the domain and identify the gap. Chapter three

discusses the methods of analysis used in the study; study design, analytical approach and validity results. Chapter four presentations and interpretation of data. Section five concludes the review with a summary of the significant findings, conclusion, and recommendations.

1.10. Definition of Terms

Motivation

Motivation describes the Inner and exterior influences that kindle yearning and vigour in individuals to be frequently involved and dedicated to a work or to make an effort to attain a goal. Hence, this means that incentive results after the contact of both mindful and insensible features such as the (1) strength of desire or need, (2) inducement or payment value of the goal, and (3) prospects of the individual and his or her peers. These factors are the motives one has for acting a convinced way Cambridge Advance Learners Dictionary (2017).

However, for the sake of this work, the researcher considers motivation to be the driving force which is capable of bringing desired results in the performance of employees. In this context, motivation can be stimulated by the following variables such as remuneration, promotion, training and development and Working environment.

Employee

The Business Dictionary defines the term employee to be an individual who works casual or permanent agreement of service, whether verbal or printed, precise or indirect, and has documented honesties and responsibilities (Dictionary, 2017)

The researcher reflects a working definition for an employee to be somebody who is hired for a specific job or to provide labour and who works in the service of someone else (employer). This employer can either be private or public employers. In this work, the state is considered as the employer while the employees refer to workers in the various taxation departments in Kumba and Buea.

Performance

Performance giving to the trade vocabulary is an amount of the competence of a person, mechanism, workshop, and system in altering inputs into use full outputs. Performance is calculated by in-between normal production per period by the entire charges incurred or capitals (capital, energy, material, personnel) spent at that time. This performance is the critical determinant of cost efficiency (Dictionary, 2017)

But to the researcher, employees' performance is measured as the rate of employees' performance in his/her job responsibility over a specific period with the same resources both financial, human, technical and material. In this context, the employees in the divisions of taxation in Buea and Kumba are considered performing if their surface area of tax coverage is complete and the amount collected as taxes is equal or above the target inside a particular financial year.

Taxation

Taxation according to the (Dictionary, 2017) is the art or system of the government whereby taxes are levied on some types of income, earnings or purchases. It is a statutory compulsory contribution imposed by government obtained from business people, property owners or transaction for funding governance. There are two types of tax, the budgetary and non-budgetary.

But to the researcher, taxation is considered as the art of paying a sum of business sales per month to the taxation department as a budget for the state. Tax is seen as a routine to every individual or business entity such as workers, companies, organizations, small-scale enterprises, retailing and hotels which have been classified under the actual, simplified and discharged regimes.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

This chapter reviews other studies done in the area of motivation and employees performance. The notion of motivation, employee performance, and taxation. A Theoretical Review (Maslow's pyramid scheme, Herzberg two dynamic model), the Pragmatic works evaluation on the objectives according to other views and a conceptual framework that demonstrates the connexion amongst the variables will be carried out in the chapter.

2.1. Conceptual Framework

This subsection is devoted to describing in details the significant concepts deemed necessary for a well understanding.

2.1.1 Motivation

The idea of motivation originate from the term 'motives, ' and 'needs' motives are the personal efforts and drives of an individual, they direct behaviour which results in outcomes. Each particular result (greater enactment level at work) could be the outcome of several motives (the sense of accomplishments, the want to buying a new car). It can as well be categorized by readiness on the portion of the workers to increase labour to the level that this action also gratifies some needs or desires. Psychologists commonly approve that all performance is motivated and that people have reasons for doing the stuffs they do or for performing in the manner that they do. Motivating is the exertion a boss does to instigate, encourage and compel persons to yield the required action.

Also, it concerns getting the anticipated results from employees that help them attain goals. It may either be intrinsic or extrinsic motivation. These incentives should tend to push the individual to do well if the individual receives motivation incentives such as special bonuses, awards, recognition for their performance and many more. To understand what motivate people to work, behave, achieve and produce. It is essential to examine the different concepts of needs and rewards. Some people like to please their basic and esteem needs. For the student to better comprehend this idea, the researcher made use of motivation theories as alleged by different management gurus such as Frederick Wilson Taylor and Elton Mayo.

In his scientific management approach, Taylor (1865-1917) idea on incentive is based on the belief that the use of money as a motivator to workers will increase their performance. What Taylors view on motivation was based on the concept that it is in the employees own the best

interest (economic) to put in fair days' work for a decent days pay. In Taylor's model, financial motivation was the only motivation required.

According to (Beardwell, 2017)“the amount of effort individuals are eager to put in their work depends on the grade to which they sense their motivational desires will be gratified. Also, persons become de-motivated if they sense somewhat in the association stops them from achieving decent results. It can be observed from the above definitions that, motivation in general, is additional or less concern with factors or events that leads and drives definite social activities or delays above an agreed period given the prevailing conditions”.

Furthermore, the explanation advocate that there is a need to be an “invisible force” to drive persons to do somewhat in return. It might likewise deduce from the definition that having a motivated workforce or generating an atmosphere in which great level of motivation is maintained for the challenge for management today. Its challenge may come after the simple circumstance that motivation is not a static attribute as it might revolve with changes in individual, emotional, monetary or social factors.

2.1.2. Motivation in Public Administration

Motivation in public sector got its roots from the public sector administration. A common articulation of taxation motivation is that civil servants are characterized by a conduct to serve the public (Palina, 2013).

The history and concept of public service motivation have been studied by writers who donated to the understanding of the practice itself such as Perry and Wise who coined the term PSM in 1990, and other political figures such as Woodrow Wilson who founded the field of Public Administration.

wise (2017) stated that public service motivation is often influenced by various social, political, and institutional factors. If the organization fails to recognize the motivation of its employees, it could lead to the discouragement of such individuals from the public sector.

Public Service Motivation serves to deliver the general public with an idea of what motivates persons to select job lanes within the public sector as contrasting to the private. Preceding investigation stressed that public service motivation was predisposed by various social and political factors that eventually motivate employees to take importance in the public sector.

Accepting the concept and drill of public service motivation, it's essential in shaping the motives of persons who take careers in public administration and non-profit segments in spite of the promising for additional monetarily profitable jobs in the private sector.

Motivation in public administration helps employees get the best out of their work involvement and is quickly emerging to work near employees' objectives and business needs successfully. Exertions to manage employees conduct within government administrations by concentrating on financial rewards may not have the anticipated result and might have a negative impact on employee motivation and concert sighted as how those that do work in the public sector are often not motivated by financial reward.

According to Wise (2017) motivation in public administration in today's culture is more about concentrating on employees' obligation to an organization rather than profits of a sophisticated pay. Motivation in public administration output can be measured by team presentation which inspires persons to participate in actions that are top for the group's achievement and performance.

Performance can be measured in diverse categories, and numerous results can be used to help the business set goals and interpret the results to tweak their motivational techniques. One area or aspect of organization that relies heavily on motivation is when an institute determines how to dispense rewards to employees.

Wise (2017) stressed that payments might be the most significant device that corporate leaders have to harmonize and encourage team members with the impression that rewards can be financial or promotional, but motivation plays a fundamental part in how dependable employees will work to obtain awards.

The concept of Public Service Motivation was formalized in the late 1970s, and Perry and Wise officially coined early 1980s by authors like Buchanan, Mosher, Perry, Porter, and Rainey but the term in 1990. Since then, PSM has gained global fame from several researchers and researchers. PSM differs amongst workers making it hard to oversimplify the incentives of everyone work in the civil service.

Studies by Perry et al (2017) attribute Public Sector Motivation to have a positive impact on employees' performance because public engagement helps gratify individuals' pro-social needs. Prior authors that are conversant with motivational elements related to the public sector propose that several employees incline to describe themselves with pro-social

personalities such as considerate and concerned. Researchers of motivational theory and management underscore that individuals will go beyond and afar to be seen as "ethical" or competent by their peers and fellow employees, so finding pro-social ways to motivate individuals can be favourable.

According to Perry et al (2017), a receptive and cost-effective government would recognize that a failure to appropriately comprehend the motivations of public employees may have unwanted short time effects such as little job performance which might lead to long duration effects such as the long-lasting shift of the civil service idea.

According to Perry et al (2017), there is a fantastic relationship amongst Public Service Motivation and motivation. After carefully identifying employees in the public section, findings show that, when Public Service Motivation boosts individuals, it can trigger modernism. When employees are rewarded for preceding endeavours in the workplace, they are motivated to do even more, though that motivation is not indeed coming from a sincere place and instead comes from the need to obtain more payments. Rosenblatt confirms the concept that persons are not to worry themselves with what their dynamic force may be, whether they are making happenings because they want to be inventive or because they want to accept a plus, the end will eventually explain the mean.

According to Perry (2017), although intrinsic motivation in public administration is by a variety of external factors such as social, political, institutional and many more. With time, those elements can have an outcome and lead to a transformation in the original public service motivation of the individual that was existing at the start of the situation. Such elements determine that, if the external factors that act on the public servant are negative, Public Service Motivation will influence the behaviour of the individual for a period that is smaller than the qualified profession of that individual. If the extrinsic factors are favourable, Public Service Motivation can influence the behaviour of the public servant throughout their entire career. Throughout this period, when Public Service Motivation encourages the activity of the individual, the public servant is led by a definite "enthusiasm of public service," and associated to their job by "governmental idealism" with the final wish to help their community, state, nation and many more.

Also, Perry et al (2017) conducted a study among non-profit employees and came to the decision that though there is a contrast within the public and private sectors, if an employee is working for a non-profit organization he or she would be pleased irrespective of public

service motivation or not. The reason behind this performance is because employees who work for non-profits already have a thirst for the work that they do. According to Mann's study, even if these individuals didn't have reimbursement, they would return to work the next day and work just as hard because they have the intrinsic motivation that doesn't need to be uttered.

Prior researchers and scholars advice that motivation in public service can also be influenced by negative factors such as institutionalize values, utilization of behaviours and scepticism about the value of the particular bureaucracy's effectiveness in promoting the public good.

2.1.3. Types of Motivation

Motivation originates after two categories. These are inherent and extrinsic motivation. Extrinsic rewards are those incentives that arise from the external source such as; bonuses, fringe benefits, the top employee of the year and many more. There are two categories into which extrinsic rewards fall; those of workers and those of managers. Incentive scheme for managers includes, growth in earnings, outlying profits such as a car, illness remunerations, open learning for managers 'offspring, and permitted outings. Others are free dines, free travel abroad with wife and family, access to newspapers and journals, free interest loan and free medical scheme (Venkatesh, 2016) .

Intrinsic Motivation

Intrinsic motivation is rewarded that come directly from “within” such as; self-achievements, engagement, competition, opportunities for growth and a decent manager serve as incentives for employees to increase their performance (Venkatesh, 2016).

Extrinsic Motivation

Extrinsic motivation emanates from exterior influences such as benefits packages, bonuses, an employee of the month, yet many organizations hesitate to use it due to the out-dated managerial knowledge about money been the most important motivator (Venkatesh, 2016).

2.1.4 Financial and Non-Financial Motivation

a. Financial Techniques of Motivation:

Financial techniques refer to monetary rewards. Incentives are nothing but the inducements provided to employees in order to motivate them. There should be direct relationship between efforts and rewards, financial reward should be substantial in value and must be in parity with others.

Under -paying staff sends the message that your firm doesn't value their work. Money is not a prime motivator but this should not be regarded as a signal to reward employees poorly or unfairly. The financial incentives include:

1. Pay and Allowances:

It includes basic pay, grade pay, and dearness allowance; travelling allowance, pay increments, etc. Good pay and allowances help the organization to retain and attract capable persons.

However, good pay and allowances need not motivate all the people, especially individuals who are enjoying security of job in government organizations and those for whom corruption is a way of life.

Some of the other issues are associated with bad attitudes, grievances, absenteeism, turnover, poor organizational citizenship, and adverse effect on employees' mental and physical health.

2. Incentive Pay:

Incentive pay plans are meant to increase output, which can be measured quantitatively. For incentive plan targets, the employees must have confidence that they can achieve the targets.

3. Gain Sharing:

It is a reward system in which team members earn bonus for increasing performance or reduce wastages. To illustrate, if the wastage is reduced from 5% to less the benefits may be shared equally with the team.

4. Profit Sharing:

It means sharing of profits with the employees by way of distribution of bonus. Profit sharing plan has its shortcomings – one, that it has become a regular feature in government departments irrespective of performance and two, it may have no relation with individual efforts.

5. Stock Options:

Many companies use employee stock options plans to compensate, retain, and attract employees. These plans are contracts between a company and its employees that give employees the right to buy a specific number of the company's shares at a fixed price within a certain period of time.

Employees who are granted stock options hope to profit by exercising their options at a higher price than when they were granted. In India, stock options have primarily been used as a retention tool for a more selective group of employees (Venkatesh, 2016).

6. Retirement Benefits:

It includes the accumulated provident fund, gratuity, leave encashment and pension. The provision of terminal benefits provides assurance to employees during the service for their future

Non-Financial Techniques of Motivation:

Non-financial incentives do not involve money payments. These are also important in motivating employees as they bring in psychological and emotional satisfaction to them.

These include so many techniques. People do work for money-but they work even more for meaning in their lives. In fact, they work to have fun. Some of the important non-financial incentives include:

1. Job security:

Nothing can motivate a worker, appointed temporarily, better than provision of job security. Even if a temporary worker puts in greater efforts, lack of job security will always pose a threat. If such a worker is given job security, he will be more committed to the organization.

2. Challenging work:

Workers, who are vigorous in nature, do not show partiality for routine jobs. They are always ready to accept challenging assignments, challenge can be brought through mentoring, job redesigning – job enlargement and job enrichment. Understand the capabilities of every individual in the organization and accordingly assign him work.

3. Recognition:

It is important that the employer recognizes hard work. Even a word of gratitude from him would motivate the employees to uphold the same level of performance or do even better. Employees ranked a personal ‘thank you’ as the most wanted after form of recognition, followed by a handwritten note of appreciation from the boss.

4. Better job Titles:

Job titles do matter. Employees do show preference for certain titles. A salesman, for example, would like to be designated as a sales executive and a sweeper to be Hygiene Inspector.

5. Opportunities for Advancement:

There should never be a stagnation point for any employee during the prime time of his career. The employer must always provide opportunities for his employees to perform well and move up in the hierarchy.

6. Empowerment:

To inspire an employee is his participation in certain key decisions. For example, if the management decides to buy a new apparatus for the factory, the workers' lookouts may be secured before making the final decision. The management should avoid independent decisions on such matters.

7. Competition:

The organization can hearten healthy rivalry among the employees. This would, surely, motivate them to demonstrate their competences. The management can also rank the employees according to performance. Such of those employees who have performed very well may be given merit certificates.

8. Job Rotation:

By job alternation we mean that the employees will be open to dissimilar kinds of job. This certainly would break the tedium of employees. For example, in a bank an employee may work in the Savings Bank Section for some time after which he may be posted to the cash section. Such a change not only motivates the employees to perform well but also prepares him to be multipurpose (Venkatesh, 2016).

2.1.5. Characteristics of Motivation

The attributes of motivation can be examined from a plethora of different dimensions which define the model of a better understanding.

Motivation is an emotional Concept: this means motivation has to come from inside each. There are two craving issues in motivation-(a) Essential wants, such as nutrition, dresses and lodging and (b) Ego-satisfaction including self-confidence, gratitude from others, chances for achievements, self-development, and self-actualization which act as influential however

insensible, instigator of conduct. Inner motivation know how to be more pivotal for accomplishment than any outer influence

Motivation moves the Individual in total, not in parts. A person's basic needs determine to a great extent what he will try to do at any given time. All these desires are inter-related since each is an integrated, organized whole.

Motivation is never an Endless procedure: Man is a societal animal. As a social animal, he has many wants which induce him to work. If one vital need is sufficiently pleased for a given individual, it fails influence as an instigator and does control his current behaviour, then at the same time, other requirements continue to emerge. Wants are uncountable and cannot be satisfied at one time. It is an unending process. Therefore, the practice of motivation is also endless to convince the person to please his infinite wants. Thus, the significance of motivation is to retain it thriving and not to let it decrease.

Non-fulfilment of Elementary Wants Makes a Fellow Sick: If anyone fails in trying to see a necessity which he senses is needed for him, he converts to some degree emotionally ill, and such unsatisfied man cannot be inspired any more till his energetic need is gratified.

Goals are Motivators: Goals and motives are intimate. A man works to attain the goals. As soon as the goal is reached he, would no longer be interested in the work. Therefore, it is important for organizations to know this purpose of pushing him to labour.

The Self-concept as a merging Power: According to Geller-man unifying forces run through each history. Unifying strength means the determination to trigger his/her image of him/herself. The plan of a person's self-image is relatively well checked in primary infant and after that does not act normally alternate. Thus, two things that an individual is always trying to do are (a) to act like the person he thinks he is, and (b) to get what he says he can.

Motivation is a multifaceted sensation: Motivation being an inner sentiment cannot be detected openly. Meanwhile motivations themselves are active, it also enhances to the intricacy.

Motivation is unlike from Happiness, Stimulation, and Operation: Motivation refers to the effort and pains to fulfil a want or goal, whereas fulfilment refers to the pleasure experienced when want is satisfied. In contrast, inspiration is bringing about a change in the thinking pattern. In addition, Manipulation is getting the things done by others in a predetermined manner (Beardwell, 2017).

2.1.6. Advantages of Motivation

Highly motivated employees in the taxation departments can reduce total labour costs. Especially workers who are intrinsically motivated. Such employees will reduce labour cost because management will devote lesser time working to motivate these employees. The administration will have extra time to attend to other productive tasks. This allows taxation to operate with fewer managers in a pyramid, keeping the company slender and reducing labour costs. Also, motivated staffs are probably to resolve difficulties on their own rather than needing management support for whichever matters that arise. Employees who are intrinsically motivated take different plans on their own, rather than being directed by managers on what to do once labour responsibilities are complete.

Apart from that, Motivation gives employees in taxation the urge to be innovative. Certain Employees operating in the Kumba and Buea tax who are intrinsically motivated know how to be extra creative than other personnel in the same workplace who require outside inspiration to get driven. Furthermore, individual employees who prosper on personal accomplishment and professional enlargement are more likely to make valuable, innovative contributions to strategic initiatives solely for the satisfaction of accomplishing something meaningful in the organization.

Equally, motivation gives employees an operational control. Using extrinsic motivation in taxation centre can permit a higher unit of control over effective measures. Employees in the Kumba and Buea taxation departments who are extrinsically motivated require closer supervision to keep their performance high and also permitting managers to monitor employees while at work closely. Even though close monitoring may be unbearable to some workers, others succeed in situations where they have continuous supervision and inspiration from superiors.

Better still motivation stimulates employees to know their limit. Extrinsic drive comes in the form of economic incentives rather than encouragement. If employees in the taxation departments of Kumba and Buea are given these incentives, it will boost workers motivation thereby pushing them to break their performance records and reach new levels of performance. More so, motivation has an advantage in that they can be so striking to both extrinsically and intrinsically motivated employees. Incentives can provide a payoff to entice employees with extrinsically motivation to increase their performance in taxation. Whereas with inherently motivated workers, incentives can allow them to set quantifiable and achievable goals in the taxation departments (David, 2017).

2.1.7. Disadvantages of Motivation

Employees in the taxation departments of Kumba and Buea will be demotivated if the employees don't get any reward for their work done, it gives employees the notion that no one cares. Managers in taxation should introduce official and unofficial programs that will permit them to recognise and reward employees with high performance. For instances, the regional chief of tax Kumba and Buea should make it a practice to regularly recognize the efforts of its workers through a 'thank you, 'well done,' praise, for a job well done. The government also should deliver employees with fringe benefits, allowances, bonuses and many others. All this motivation will help to increase employees' performance in taxation Kumba and Buea.

However, most of times managers in taxation fail to handle employees' performance problem because it is difficult to deal with the problem. The organizations often incline to shot a sightless eye to the problem. Whereas it is important for management to deal with performance problems immediately as they arise such as given low-performance employees with feedback, training, and growth to help bring the employees back to standard. If it does fail, they use another strategy by changing their role. If not personnel in the said organization will be demotivated thus low employee performance.

Also, unfair corporate policies and poor treatment of employees in the taxation departments will demotivate employees. These employees will not only be less motivated to perform their task optimally but will as well distance them from the business. It is necessary for the body to have transparent, fair and unblemished policies that are discussed in a way that makes people feel safe to bring up worries if they don't agree with a particular regulation.

Without clear task description and feedback, it will be difficult for employees in the taxation departments of the Kumba and Buea to be committed to work. When workers feel in secured that organizational goals could alternate at any moment, they will not give in their best. Employees are more likely to think their work has value and meaning when they can align their objectives with the company's overall business goals (David, 2017).

2.1.8. Environment of Motivation

Psychologists commonly approve that all performance is motivated and that people have reasons for doing the things they do or for performing in the manner that they do. Motivating is the work a director performs to inspire, encourage and compel people to take the required action. The nature of motivation is characterized (Palina, 2013) by the following;

Motivation is an Internal Feeling. It is a mental sensation which spawns in the awareness of an individual the sense that he lacks certain belongings and necessities. More so, motivation is a vigour inside an individual that drives him to act in a certain way. Also, motivation is related to Needs. Needs are deficiencies which are generated when there is a physical inequality. To motivate a person, we have to know his requirements that call for gratification. Motivation Yields Goal-Directed Performance. Goals are whatever which will alleviate a need and lessen a drive. An individual's conduct is directed near a goal.

Motivation can both be Positive or Negative. Positive motivation is built on reward. According to Flippo in (2017) "positive motivation is a practise of endeavouring to touch others to work in your will through the option of reward." Negative motivation is built on force and fear. Fear causes persons to act in a certain way because they are scared of the consequences if they don't.

2.1.9. The Concept of Performance

The word performance first time seemed in fiction in 1766. The term was possibly first used by French mathematician in an article in 1766. In 1883, another French man, Littre, describe the performance as the ability to produce. Countless businesses have different performance in varied ways. Later on, various connotations of performance invented by diverse people and organizations in different periods were presented (Mushtag, 2017).

Performance is constantly a ratio of yield and effort. Performance is the functional notion of a partial and total factor. It can as well be considered as the loose description of relationship typically in ratio form, among outputs and all of the related inputs in real terms. In this concept, authors have differentiated partial performance from the total return. Their focus is on the bond amongst production and effort (Mushtag, 2017).

The performance of a country's living standard is measured by the goods and services produced per unit of national resources. Production has been clarified concerning time and request of a generic system of calculation that, it is the relationship between employees outputs from a given system during a given period, and employees inputs to that system during that same time, should be generic and universal (Mushtag, 2017).

According to Mushtag (2017), the notion of performance is appraising the link between goods produced and sold and the resources spent in doing it ($\text{Output/input} = \text{performance}$). It is a comprehensive measure of how efficiently organizations gratify the following five aims:

Objective achievements, the effectiveness of the process, Effectiveness, Comparability with other institutions and trend performance measured over a period.

Performance describes various measures of the efficiency of the workers. A performance measure is uttered as the ratio of employees output to inputs used in a working process. More so, Performance is an essential factor in production routine of organizations and nations. Increase in performance can increase living standards because actual income improves people's aptitude to buying goods and services, enjoy leisure, improve housing and education and contribute to social and environmental programs. Performance growth also helps businesses to be more lucrative (Kyra, 2017).

Also, Performance is an objective concept which can be measured correctly alongside a universal standard. In this way, organizations can monitor performance for tactical reasons such as business planning, institute improvement, or comparison to competitors. Production can also be using tactical purposes such as project control or regulating performance to budget.

Furthermore, as a scientific concept, performance can be rationally distinct and empirically observed. And can also be measured in measureable terms which qualify it as a variable. Therefore, it can be rapid and measured in absolute terms. However, an arbitrary definition of performance is not actually beneficial it is much more valuable as a concept dealing with a relative or as a performance factor.

Another performance concept known as Japanese General Vision of performance explains performance as a complete phenomenon surrounding all features vital to increase products/ services (output). Performance in the prospect must concern itself with seeking the prosperity of a kind which will provide people with material wealth as well as perfect fulfilment. Also, the outputs mainly in the form of environmental pollution must be skilful in the context of increasing concern of society for a clean environment and sustainable development. To improve performance yields must be planned to please buyer necessity with optimal ingestion of resources without generation of surplus in the industrial procedure.

Labour performance is described as value added per worker which reflects the effectiveness and efficiency of labour in the manufacture and auction of the output. Apart from that, performance signifies the connections between inputs and outputs in the manufacturing process. As an applied concept, performance helps define both the possibility for floating progressive values and the attractiveness of an individual worker, company or economy.

Therefore, performance has an increasing role in expressing and measuring government policy.

Also, performance is the quantitative relationship among what we produce and what we have disbursed to deliver. Performance is nothing but a decrease in surplus of resources like material, machine, time, space, capital and many others. It can be expressed as human efforts to produce more and more with less and fewer inputs of resources so that there will be the maximum distribution of benefits among a maximum number of people.

Furthermore, European performance Council states that performance is an approach to mind. It is a mindset of growth of the continuous enhancement of that which is. Performance is sureness of being able to do better than yesterday and unceasingly. It is the endless implementation of economic and social life to changing conditions.

In the lyrics of Drucker (2013) performance means equilibrium among all factors of production that will give the maximum output with the least effort. Furthermore, according to International Labour Organisation (Organization, 2013) performance is the ratio between the volume of the production as measured by production indicators and the equal amount of labour input' as measured by production guides and the corresponding volume of labour input as measured by employment keys. This definition applies to an enterprise, industry or an economy as a whole.

2.1.10. Employees Performance

The notion of employees' performance is evaluating the number of goods and services that a worker produces in a given amount of time. Employee performance can be measured by a firm, a process, industry, or a country. It is often referred to as labour performance because it was initially studied only concerning the work of labourers' as opposed to managers or professionals (Kyra, 2017).

Equally, employee performance is the valuation of the efficiency of a worker or group of workers. The performance of a particular employee will be evaluated comparative to a normal employee performing similar work. Employee performance is about the workers actual and efficient use of all resources such as people, knowledge, information, finance, equipment, space, energy and materials (Kyra, 2017).

More so, employee performance is a measurement of inputs and outputs. Data include raw materials, machinery, and labour; outputs are the goods or services produced. If the same

number of workers starts to deliver more products and services than in a prior period, maybe as a result of a change in working conditions, then performance has increased.

However, employee performance directly affects a company's profit. This only means that when the performance of employees is high, they achieve extra in a specified amount of time which in return, their efficiency protects the company's money in time and labour. When employees' performance is low, they take longer time to complete projects, which cost companies more cash due to the lost time. Thus, performance is related to employee self-esteem. When employees are happy at work, they have more motivation, which increases performance. Poor morale causes employees to be disengaged (Kyra, 2017).

Moreover, if employees are not given the correct resources to do their jobs efficiently, their performance will suffer. As in a technology consulting service states that innovative technology is one way that employers can boost employees' performance. Taking automatic electronic procedures for specific tasks can free up employees time so that they can exploit their efficiency with other jobs.

Finally, Low employee performance can be improved in some ways. Some bosses might connect monitoring software that tracks what employees do all day long to try to eradicate misused employee hours, while others will try to increase employees' morale or training or invest in labour-saving strategies.

2.2. Empirical Literature

The empirical literature reviews the works of other authors according to the specific objectives of this study. In this regard, review from the works of other researcher has established based on four distinct goals for this study.

2.2.1. The Relationship between Remuneration and Employees Performance.

Remuneration is payment for work done. That is remuneration a monetary reward given to an individual as payment for labour in the form of salaries, wages, reduction in hours, commissions, benefits and much more Yinka (2017) carried a research in Nigeria which explored the impact of remuneration on employees' performance. In a comparative analysis, he made use of eighty-three employees as his study population from both the Abdul Gusau polytechnic and the state college of education both in the Zamfara State. He handed structured questionnaire to solicit data on remuneration and employees performance. Using a Pearson correlation and multiple regression models to analyze his data the findings proved that there is a strong positive relationship between remuneration and employees'

performance, and that salary/wage and bonus/incentives also serve as a form of motivation to the employees. This study recommended Prompt payment of salaries, wages and the encouragement of employees' participation in pay determination (Yinka, 2017).

2.2.2. The Relationship between Promotion and Employees Performance.

Promotion is advancement to a more senior job or higher rank, grade or position. An employee is said to be promoted when he/she is being raised to a more elevated position. It is also based on merit. An Employee who performs very well is likely to be elevated to a higher level. This is to say that managers should often raise employees if that worker sees such performance. Research in Malaysia which determines the influence of promotion opportunity on employees' performance among lecturers in four public universities in Malaysia. Structured questionnaires were handed to solicit data on promotion and employees performance. Using a clear and Pearson product moment correlation to analyze this data the findings result indicated that there is a high positive significant relationship between promotion opportunity and employees performance (Che, 2013).

2.2.3. The Relationship between Training and Development and Employees Performance.

Globally, training is a process and development is moving from one place to another. This means practice is the process which is aimed at identifying and developing skills that are used immediately and in particular situations. It is a learning process that involves the acquisition of skills, concepts, rules, and attitude to enhance employee performance in an activity or range of activities. Development is the progress of growth in an organization with the aptitude of an employee to realize his or her potential for future goals while performing his/her job. According to research conducted in the Cameroon which examines the impact of training and development on employees' performance. The research suggests how proper training and development can enhance employees' performance; the study uses descriptive survey, and primary data collected with the use of questionnaire was a process with the use of SPSS. A cross-section survey was used to collect data for this study with bar graphs, and the result of the finding reveals that training and development has a positive effect on employees' performance (Enga, 2017).

2.2.4. The Relationship between Working Environment and Employee Performance.

A good working environment provides better employees output. In this case work setting is the ability for employees to have a comfortable working atmosphere for them to have good presentation. It is significant to note that workplace environment affects employees' performance either positively or negatively. For this reason, organizations need to provide

security, suitable offices and comfortable furniture's for its employees to increase their performance.

A study conducted by Elton Mayo at the Hawthorne plant of the Western Electric Corporation in Chicago, the USA between 1927 and 1932 examines the consequence of different physical conditions on workers' performance. Six females' employees were isolated from the rest apartment of their own; over the course of the trial the effects of numerous changes in working conditions were observed. Rest-pause was introduced and varied. Lunchtime was varied in timing and length. But performance increased whether the conditions were made better or worse (Elton, 1927-1932).

Mayo, also conducted another study using the company's staff, the study was concerned with the effects of lighting on employees' performance. Eventually, two groups of similar presentation were remote from the rest and located in distinct shares of the plant. The control group had a consistent level of lighting, the experimental group, had to light varied. To the amazement of the researchers, the output of both groups increased. Even when the lighting for the trial group was reduced to a shallow level, they still produced more (Elton, 1927-1932)

2.3 Theoretical Frame Work

2.3.1. Theory of Human Motivation (Abraham Maslow, 1943)

Maslow's theory of motivation on individuals and employees is one of the most powerful concepts of motivation. His approach is based on the different hierarchy of human needs. Maslow said human beings behave according to their needs. In his hierarchy of needs theory, he identifies five steps of human needs design in a pyramid of their significance and importance. It explains that if one of these requirements is satisfied, it stops to be a motivator, and then the order needs in the hierarchy take its place. At the bottom level, is the first set of needs which is described as basic needs and they are universal in characteristics? Other sets of requirements will follow this.

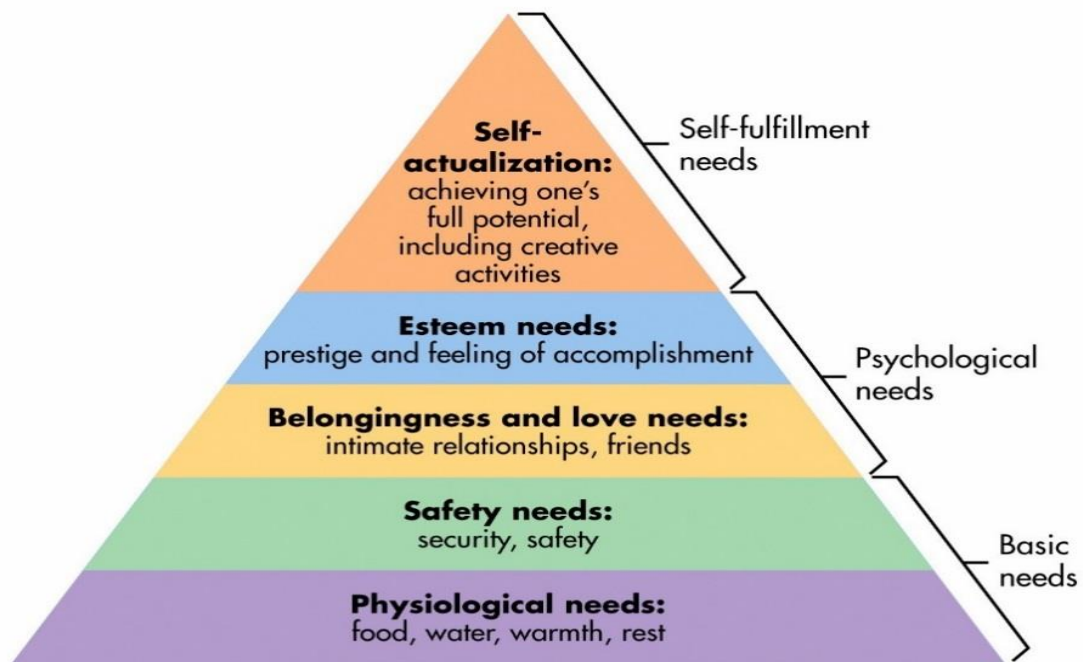


Figure2.3 Theory of Need Hierarchy

Maslow's Hierarchy of Need.

Source: Abraham M (2009).

These needs have been listed as follows.

Physiological Needs. This refers to the individual's most basic need for food, water, shelter, and sex or more broadly from an employer's perspective, the need to care for workers, workers children, providing medical and dental care. Unless an individual employee has access to these necessities, there can be no further progress. These are essential fundamental needs, and the organizations have to ensure these requirements are present. The organization helps to satisfy employee's physiological needs by providing a financial reward/pay.

Safety/security Needs: it describes a person's desire for protection, stable environment, and freedom from threats. That is the desire for security and stability, to feel safe from harm. Employees anticipate job security, relaxed work environment, pension and assurance plans and freedom to consolidate to ensure the extension of these benefits. The organization helps to satisfy employee's safety needs by benefits.

Belongingness/love; the need focuses on social aspects of work, affiliation, and friends. Traditional organizations usually hold regular social activities like holiday parties, sporting competitions, and talent shows to meet the social needs of their workers. Employees at this

level partake for individual rewards since no person can live for long periods without relating to other people. The individual may be drawn to participate in merely fulfilling this needs. The administrator can help accomplish social desires by viewing direct care and concern for employees.

Esteem Needs: it refers to a person's concern for self-respect, competence status. People desire recognition for their accomplishments. For instance, material, symbols for their success, others may want a large spacious office or an executive work title, others luxury cars associated with their success. The individual employees are driven more by internal or extrinsic needs. The outside environment is wanted more to provide recognition than to provide material rewards. The supervisor can help fulfil self-esteem need by showing workers that their work is appreciated.

Self-actualization Need: this refers to the need to grow and develop to one's fullest potential. Self-actualizing individuals always like to be creative on their job and desire autonomy, responsibility or challenge. The manager knows how to help fulfil self-actualization needs by conveying a task that challenges workers' minds whereas sketching on their ability and teaching.

Assumption of the Theory

The first significant assumption of Maslow's theory is that higher needs do not become operative until lower requirements have been met.

Need that has been fulfilled is no longer a motivating force.

He considers that human needs are categorized in a hierarchy order.

He also adopts that all human needs go through the same process of need satisfaction.

The assumption was also drawn from the fact that, supervisors need to pay attention to all human needs which is important for employees' performance. This can be gotten from an increase in employees' motivation.

People are highly motivated by one need or the other.

The incentive for a performance may be insensible or unidentified to the individual.

A person's conduct might spring from some distinct motives.

A holistic approach to motivate the entire being is motivated.

The relevance of Maslow's Theory.

The significance of this need theory to this research is that; individual employees need to have their lower level needs met such as safe working environment, fair wage to take care of one's ego and household and work safety before they will be driven by increased job tasks, status, and challenging labour projects.

Also, this idea is relevant in that we see how satisfied employees are if their needs are met, and the way employees become performant.

More so, employees in both departments will be talented to relate to their jobs and to be performant.

Maslow's theory of need hierarchy is relevant to this study because it addresses issues of motivation and employees performance. It explains that the currently satisfied needs of employees motivate the employees to work tougher for higher needs. When this is done, employees' performance in the organization is enhanced.

Criticism of Maslow's Theory.

This censure is more established as we note that 'needs' are imprecisely in part owing to the idea of need as an organic marvel is problematic. Application of the pyramid of wants to organization and the office are noticeable. Giving the insinuations to the grading, people need their lower level needs met, for instance, harmless employed situations, satisfactory salary to take maintenance of one's ego and one's household, and job safety before they will be inspired by increased job tasks, position, and stimulating work tasks. This theory in some degree fails to consider the cultural differences between individual employees which are causing low performance to some of the employees. Regardless of the comfort of request of this model to a labour location, it has received diminutive study support and so is not real beneficial in practice.

Aside these limits, Maslow's philosophy ruins powerful and lasts to effect organization discussions in admiration of occupational an, wage and payment structures. (Buchanan, 2016) highlight this stating 'many subsequent management fashions, such as job enrichment, total quality management, business process re-engineering, self - managing teams, the " new leadership" and employee empowerment incorporated his ideas in the search for practical, motivational methods.

2.3.2. Herzberg two factor Theory of Motivation (Frederick Herzberg, 1959)

This motivation theory is divided into two separate ways of factors affecting employees' motivation to work. The first method is the hygiene factor and the second mode is described as the motivator factor. This can be seen below (Federick, 2009).

Table 2.1 Herzberg Motivation Theory.

HYGIENE FACTORS		MOTIVATORS
1	Company policy and administration	Achievements
2	Supervision	recognition
3	Inter-personal relations	Growth possibilities'
4	Salary/status	Career advancement
5	Job security	Level of responsibilities
6	Working condition	The job itself
7	Personal life	

Source: Armstrong, M (2009)

Hygiene factors are the extrinsic factors in the work situation or environment such as wage/salary, interpersonal relationship, good working conditions, supervision, and relationship with peers, status, job security, company policies and fringe benefits. These factors guarantee that employees do not have unhappy sentiment with their jobs. Motivator factors are the intrinsic factors within the post itself such as feeling for achievement, recognition for accomplishment, the opportunity for growth, meaning full work, autonomy, and empowerment and increase responsibilities and advancement in the organization. This is factors that can make employees happy with their job and motivated to outshine at work.

The assumption of the Theory.

The fonder mental assumption by Herzberg is that the presence of hygiene factors prevents employees from feeling unhappy (dissatisfied) with their jobs. The maintenance factors therefore only ensure that employees are not feeling unhappy or frustrated with their jobs.

The relevance of the Theory to this Work.

The relevant of this model to this work is that it explains the different motivational factors which directors can use to motivate employees.

Also, if managers implement these motivational elements, they will see the response of the employees in their performance.

Above all, it gives a better knowledge of the topic motivation as a tool for enhancing employees' performance. Better performance can only be through better motivation.

Criticism of Herzberg Two Factor Theory.

The theory is more of an overview that may not be appropriate to all the employees or individuals in the taxation departments. Herzberg's theory is valued as it offers awareness into the task of motivation by illustrating courtesy to the work features which are appreciated in employees' performance in motivation. Thus Herzberg's theory has resolved the problematic of administrators who stayed speculating why their strategies are unsuccessful to stimulate the workers adequately.

2.3.3. Some Gaps Identify in the Literature and How the Work Shall Attempt to fill them.

The gaps identified at the level of the topic shows that much work has already been done on motivation and employees performance, and more is still to be done, but there is limited official documentation, and lack of publishing works by scholars/ researchers on motivation and employees performance in Cameroon. Equally, other works make use of just one motivation variable, but for this study, four different motivation variables have been used to conduct this research which is remuneration, promotion, training and development and working environment. Furthermore, with regards to the response of employees to the motivational techniques, there is the unavailability of published works, documented articles in Cameroon. All this has proven that there is a research gap and that more work needs to be carried out in the future, to discover this connection between motivation and employees performance

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CHAPTER THREE

RESEARCH METHODOLOGY

In this chapter of the work, the research methodology is outlined. It starts off by presenting, scope of the study, research design, sample size, and techniques, sources of data. The procedures for data collection as well as data analysis also form part of the discussions in this chapter. Debate on issues of validity, reliability, ethical considerations and background of case study closes this chapter.

3.1. Research Design

This study made use of an evaluative research design. According to (Godson, 2013) evaluation research is used to determine the impact of a social intervention. The social intervention in this study is an action of motivation taken to address the problem of performance within a social context designed to produce an intended result. This evaluation design is a practical approach concern with addressing problems of a particular organization as perceived by participants. In this case, we consider motivation and employee performance to be a significant problem affecting not only the public sector employees in the taxation departments of Kumba and Buea but also other municipalities in the South West Region as well as Cameroon as a whole. The geographical context of this situation is Kumba and Buea. It should be noted that the evaluative research design is, practical, action-oriented and collects, analyses and interpret findings to notify the stakeholders about the phenomenon under investigation. The results are intended to have immediate and practical value upon application. Therefore, this design was implemented to target the problem to be analysed in the field and describes its impact on the stakeholders.

3.2. Study Population and Sample Size

The study population comprised of the total number of employees in the taxation departments in Kumba and Buea. According to ministerial prescriptions for the administration of taxation in the ministry of finance, both communities have an equal number of staff population. Within Kumba, the total employees in the department of taxation stood at 25 (Kumba taxation Archive, 2016) and Buea 25 (Buea taxation department, 2016) with 5 volunteers Making a total number of 55 personnel as the study population with different positions in the organization making up the workforce of taxation Kumba and Buea. This 55 man personnel represented workers from the various categories in both towns such as, senior, junior and volunteer staff.

3.3. Sampling Technique

The researcher used a purposive sampling technique. This sampling technique was adopted for the study because the researcher wanted to get information from the respondents who were actually concern with the work. In this case, the employees from the taxation departments of Kumba and Buea were the participants concern.

3.4. Sources of Data

This study made use of primary and secondary sources, but more emphasis was laid on secondary data considering the nature of the study. Secondary data was retrieved from textbooks on management, journals, articles, internet and a review of the related study. Information was also gotten from the files of the Human Resource Department of taxation. Primary data was obtained from respondents on the field while secondary data was gotten from the already existing literature on the topic from various scholars as well as from the annual reports of the World Bank, books on Human Resource Management.

3.4.1. Primary Data Collection Techniques/Instruments

This study made use of questionnaires as the main instrument for the collection of data. The questionnaire contained mostly closed-ended questions to ease data collection. The questions were made simple and definite to ease the work of those surveyed. For most of the questions, the respondents were required to tick against the most appropriate response. Other items needed the ranking of respondents' opinions based on a five-point Likert scale. This scale will be used to rate the importance of the various motivation techniques.

3.4.2. Secondary Data Collection/Instruments

Annual reports from local agencies of statistics such as the delegations of statistics and delegations of taxation as well as the works of academicians on this topic under study formed the secondary data used. Information for this work retrieved from textbooks, another thesis, articles, and journals from the internet as well as the paid-a library. This helped the researcher to get variable views from works of diverse authors.

3.5. Data Analysis and Presentation

The data collected was entered on SPSS version 20.0 and analysed with the help of a qualified statistician. This exercise was later preceded by interpretation of findings based on analysis by making use of simple descriptive tools such as percentages and frequencies on tables. Inferential analysis was carried out with the use of tools such as Pearson product moment correlation coefficient analysis and regression analysis. Agrestic and Franklin (2009) gave an explanation of descriptive data, explaining that descriptive data concern methods

employed for summarizing the data, which primarily consist of frequencies, and percentages. The method of data presentation was by the use of tables with percentage representations. While inferential data involves data collection processes that permit researchers to estimate how dependable they can make expectation and simplify findings. It allows the research to make detail quantitative comparison and provide adequate proof of findings.

3.6. Validity and Reliability of Instruments

Issues of validity and reliability are two main essential characteristics which this research takes into account to ensure the quality of the investigation. Validity was taken into consideration. The questionnaire was constructed by the researcher, corrected and approved by the supervisor. Furthermore, upon building of the facts collecting instruments, the researcher presented it before a panel of research experts in the department of business and management studies at the Pan African Institute for Development West Africa and statistician for inspection in which face, content and construct validity were checked. Face validity was ensured as the research supervisor checked that the instrument was well constructed and was eligible to elicit the intended information. Content and construct validity were also ensured, as the research supervisor carefully examined the instrument to see that the questionnaire was constructed following the research objectives and following documented literature. Upon effecting the identified correction, the tools were submitted for endorsement confirming it worth as data eliciting instruments.

Regarding the aspect of reliability, the questions in the questionnaire were designed respecting the principle of consistency from the research objectives, to the research questions taking into consideration the issues related to the problem and goals of the study on the subject. Pre-testing or pilot test was conducted to ensure the reliability of this work with the same sample population in another department of taxation. A pre-test is defined as the first test carried out to detect errors that may appear on the data collection instrument, in this case, 15 copies of the questionnaire were issued to run the pilot test for the reliability of this study. After the exercise, corrective measures were taken regarding the technicality of some questions. More emphasis was laid on the way respondents should answer specific questions, like instructing that only one response should be ticked in questions that warranted such. Some of the issues that were considered vague were restructured, others not very necessary were removed, while new items were added to target the specific variable more appropriately.

3.7. Ethical Consideration

Ethical considerations were not left out by the researcher as they are very relevant for a study of this nature. The case-study organization was assured of the confidentiality with which information provided by their organizations will be handled. Introductory letters gotten from school helped guarantee this assurance. Respondents sceptical about giving out information were also assured of privacy of their identity, and this was evident as the questionnaires did not require the names of those surveyed. This aspect made respondents more open and calm to answer inquiries with no fear of responses being linked back to them. Furthermore, those who declined to participate in the data collection exercise were not forced in any way to do otherwise. An authorization letter was provided to the researcher by the institute which the researcher was to present to the management of both taxation departments as a sign of respect to the manager, employees and the organization. This letter as well help the researcher to have access in collecting data for this work in both organizations. With this authorization letter, the researcher was able to visit the organization as many times as possible when need be as concern the study.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

Chapter four begins with a detail description of the taxation departments of Kumba and Buea according to ministerial decree leading to their creation.

4.1. Description of Taxation Department in respect of the units

IFU 1: Production, Transformation, and Management Unit

This sector consists of recovery of all outstanding taxes owed to the tax centre such as,

Unit record of administrative purchase orders

Unit of stamp duty

Unit of desk auditing

Unit of follow up of taxpayers.

It also manages taxpayers under the simplified system of assessment running local and modern bakeries as well as those in the cocoa and coffee sectors.

Unit for archives: This unit is involved in the documentation of information concerning individual taxpayers of the centre.

IFU 2: General Commerce

It consists of taxpayers under the simplified system of assessment (Regime simplified)

On license and off-license

Provision Stores

Second-Hand Stores:

IFU 3: Service Providers

This sector includes of taxpayers under the Simplified System of Assessment (Regime Simplifier) with an annual turnover of greater or equal to ten (10) million but less than fifty (50) million francs. It renders services to taxpayers running;

Motels and Hotels.

Contractors.

IFU 4: Manages Liberal Profession

This consist of taxpayers under the simplified system of assessment (regime simplified) who carry out liberal profession, e.g., lawyers, consultants, engineers, architects, pharmacists, accountants, etc.

Civil instruments (documents from lawyers): this comprises of verbal rents, tenancy agreement 25%, and sales certificates 5%, power of attorney, deed of mortgage, article, and memorandum of association, loan agreement.

Administrative instruments (Mission Order): this is instruments that come from the administration such as executive purchase order or government Parastatals or local council.

Judicial instruments (documents from the customary court, high court): this is instruments that come from the judge in the form of business registration, and it is registered at a fixed rate of 5% in five copies, and all the copies must carry a fiscal stamp.

I F U 5: Institutions of Learning, Health Centres, and Churches

This sector is engaging with the management of taxpayers not classified under any of the three (3) systems of assessments, i.e., actual, simplified and discharged regimes.

Schools: Government and Private Schools.

Hospitals: Government and Private Hospitals.

Churches.

4.1.1. Demographic Distribution of Respondents

Table 4.1. Demographic Distribution of Respondents

Variables	Category	Frequency	Percentage
Sex	Male	32	58.18
	Female	23	41.82
	Total	55	100.00
Age	20-30	11	20.00
	31-40	23	41.82
	41-50	13	23.64
	51-60	8	14.55
	Total	55	100.00
Marital Status	Single	13	23.64
	Married	31	56.36
	Widow/widower	8	14.55
	Divorce	3	5.45
	Total	55	100.00
Educational Qualification	HND		0.00
	Bachelor Degree	23	41.82
	PGD and Above	32	58.18
	Total	55	100.00
Working Experience			0.00
	Less than 5 years	5	9.09
	6-10 years	21	38.18
	11-15 years	13	23.64
	16 years and above	16	29.09
	Total	55	100.00

Source: Field Studies 2017

The result in Table 4.1 revealed that 32(58.18%) of the respondents were males while 23(41.82%) were females. Distribution of the respondents according to age showed that 11(20%) of the respondents are between the ages of 20-30 years, 23(41.82%) are between 31-40 years, 13(23.64%) are between 41-50 years, 8(14.55%) are between 51-60 ages. According to marital status, 13(23.64%) of the respondents are single, 31(56.36%) were married, 8(14.55%) were widow/widower while 3(5.45%) had divorced from their marriage. According to educational qualification, 23(41.82%) had a bachelor degree, 32(58.18%) had PGD and Above. Lastly, distribution of the respondents according to working experience reviewed that 5(9.09%) had less than five years of working experience. 21(38.18%) had between 6-10 years of working experience. 13(23.64%) had between 11-15 years of working experience while 16(29.09%) had 16 years and above working experience.

4.1.2. The relationship between Motivation and Employee Performance:

To evaluate the relationship between motivation and performance in Kumba and Buea taxation departments.

Table 4.2. The relationship between motivation and performance in Kumba and Buea taxation department.

Items	Excellent	%	Very Good	%	Good	%	Fair	%	Poor	%
Punctuality to work	17	30.91	13	23.64	6	10.91	10	18.18	9	16.36
Ability to keep to the rules and regulation in the taxation department	14	25.45	16	29.09	8	14.55	7	12.73	10	18.18
Relationship with fellow tax officials	18	32.73	12	21.82	9	16.36	6	10.91	10	18.18
Willingness to accept responsibility	15	27.27	16	29.09	10	18.18	10	18.18	4	7.27
Effectiveness in working under pressure	8	14.55	14	25.45	10	18.18	11	20.00	12	21.82
Accessibility to clients	14	25.45	20	36.36	3	5.45	8	14.55	10	18.18
Ability to manage tax payers	10	18.18	28	50.91	4	7.27	6	10.91	7	12.73
Efficiency in collection routine of tax officials	20	36.36	23	41.82	5	9.09	3	5.45	4	7.27
Commitment to duties	16	29.09	18	32.73	8	14.55	8	14.55	5	9.09
Respect to constituted authority	23	41.82	17	30.91	3	5.45	6	10.91	6	10.91
Ability to keep date lines	17	30.91	14	25.45	10	18.18	10	18.18	4	7.27
Capacity to produce results beyond targets	14	25.45	19	34.55	13	23.64	5	9.09	4	7.27

Source: Field Studies 2017

The result in Table 4.7 revealed that. 17(30.91%) of the respondents were rated excellent regarding punctuality to work. 13(23.64%) were rated as very good. 6(10.91%) were rated as good. 10(18.18%) were rated as fair while 9(16.36%) were rated as weak regarding punctuality to work. Similarly, 14(25.45%) of the respondents were rated as excellent in terms of their ability to keep to the rules and regulation, 16(29.09%) were rated as very good, 8(14.55%) were rated as good, 7(12.73%) were rated as fair whereas 10(18.18%) were rated as poor in this aspect.

Also, 18 (32.73%) of the respondents were rated as excellent in terms of their relationship with fellow tax officials, 12(21.82%) were rated as very good, 9(16.36%) were rated as good, 6(10.91%) were rated as fair while 10(18.18%) were rated as poor in terms of the relationship with other employees. Equally, 15(27.27%) of the respondents were rated excellent in terms of their willingness to accept responsibilities, 16(29.09%) were rated as very good, 10(18.18%) were rated as good, 10(18.18%) were rated as fair while 4(7.27%) were rated as poor in this aspect.

Additionally, 8(14.55%) of the respondents were rated as excellent in terms of their effectiveness in working under pressure, 14(25.45%) were rated as very good, 10(18.18%) were rated as good, 11(20.00%) were rated as fair while 12(21.82%) were rated as poor in this aspect. Furthermore, 14(25.45%) of the respondents were rated excellent in terms of their accessibility to clients, 20(36.36%) were rated very good, 3(5.45%) were rated as good, 8(14.55%) were rated as fair while 10(18.18%) is rated as poor in terms of their accessibility to clients.

The result also revealed that 10(18.18%) of the respondents were rated excellent regarding their ability to manage taxpayers. 28(50.91%) were rated as very good. 4(7.27%) were rated as good. 6(10.91%) were rated as fair while 7(12.73%) were rated as poor in this regard. Furthermore, 20(36.36%) of the respondents were rated excellent regarding their efficiency in collection routine of tax officials. 23(41.82%) were rated as very good. 5(9.09%) were rated as good. 3(5.45%) were rated as fair while 4(7.27%) were rated as poor in this regard.

Moreover, 16(29.09%) of the respondents were rated excellent regarding commitment to duties. 18(32.73%) were rated as very good 8(14.55%) were rated as good. 8(14.55%) were rated as fair while 5(9.09%) were rated as poor in this aspect. In fact, 23 (41.82%) of the respondents were rated as excellent in terms of respect to constituted authority. 17 (30.91%) were rated as very good, 3(5.45%) were rated as good 6(10.91%) were rated as fair while 6(10.91%) were rated as poor in this aspect.

Additionally, 17(30.91%) of the respondents were rated as excellent in their ability to keep datelines. 14(25.45%) were rated as very good, 10(18.18%) were rated as good, 10(18.18%) were rated as fair while 4(7.27%) were rated poor concerning this item. Lastly, 14 (25.45%) of the respondents were rated excellent regarding their capacity to produce results beyond targets. 19(34.55%) were rated as very good, 13(23.64%) were rated as good, 5(9.09%) were rated as fair while 4(7.27%) were rated as poor regarding their capacity to produce results beyond targets.

4.2. Results from Research Objectives

4.2.1 The Relationship between Remuneration and Employees Performance in the Kumba and Buea Taxation Departments

The findings on the relationship between remuneration and employees performance in the Kumba and Buea taxation departments is presented on table 4.3.

Table 4.3 the relationship between remuneration and employees performance in the Kumba and Buea taxation departments

Statement	SA	%	A	%	N	%	D	%	SD	%
Assurance of the timely provision of employee salaries	17	30.91	21	38.18	6	10.91	8	14.55	3	5.45
Provision for health facilities and life insurance policy	21	38.18	14	25.45	8	14.55	7	12.73	5	9.09
Regularity of salary payment	15	27.27	23	41.82	4	7.27	3	5.45	10	18.18
Simple Scheme for Bonuses and Allowances payment	8	14.55	17	30.91	10	18.18	15	27.27	5	9.09

Source: Field Studies 2017

The result in Table 4.3. Revealed that 17(30.91%) of the respondents strongly agreed that there is assurance of the timely provision of employee salaries. 21(38.18%) agreed. 6(10.91%) were neutral. 8(14.55%) disagreed while 3(5.45%) strongly disagreed with the statement. Also, 21 (38.18%) of the respondents strongly agreed that there is provision for health facilities and life insurance policy, 14(25.45%) agreed, 8(14.55%) were neutral, 7(12.73%) disagreed while 5(9.09%) strongly disagreed with the statement.

Equally, 15 (27.27%) of the respondents strongly agreed that there is regularity of salary payment, 23(41.82%) agreed, 4(7.27%) were neutral, 3(5.45%) disagreed whereas 10(18.18%) strongly disagreed with the statement. Lastly, 8(14.55%) of the respondents strongly agreed that there is a simple scheme for bonuses and allowances payment, 17(30.91%) agreed, 10(18.18%) were neutral, 15(27.27%) disagreed while 5(9.09%) strongly disagreed with the statement.

4.2.2 The Relationship between Promotion Prospects and Employees Performance in the Kumba and Buea Taxation Departments.

The findings on the relationship between promotion prospects and employees performance in the Kumba and Buea taxation departments is presented on table 4.4.

Table 4.4 *The relationship between promotion prospects and employees performance in the Kumba and Buea taxation departments.*

Statement	SA	%	A	%	N	%	D	%	SD	%
Promotion is regular	6	10.91	12	21.82	10	18.18	14	25.45	13	23.64
promotion is rarely done	18	32.73	15	27.27	4	7.27	8	14.55	10	18.18
promotion is based on influence	10	18.18	17	30.91	6	10.91	16	29.09	6	10.91
promotion is based on performance	8	14.55	6	10.91	13	23.64	18	32.73	10	18.18
Promotion is based on the highest level one can rise up to	5	9.09	12	21.82	5	9.09	16	29.09	17	30.91

Source: Field Studies 2017

Table 4.4 revealed that 6(10.91%) of the respondents strongly agreed that promotion is regular, 12(21.82%) agreed, 10(18.18%) were neutral, 14(25.45%) disagreed while 13(23.64%) of the respondents strongly disagreed with the statement. Also, 18(32.73%) of the respondents strongly agreed that promotion is rarely done, 15(27.27%) agreed, 4(7.27%) were neutral, 8 (14.55%) disagreed while 10(18.18%) strongly disagreed with the statement.

Equally, 10(18.18%) of the respondents strongly agreed that promotion is based on influence, 17(30.91%) agreed, 6(10.91%) were neutral 16(29.09%) disagreed while 6(10.91%) of the respondents strongly disagreed with the statement. Additionally, 8(14.55%) of the respondents strongly agreed that promotion is based on performance, 6(10.91%) agreed, 13(23.64%) were neutral, 18(32.73%) disagreed while 10(18.18%) strongly disagreed with the statement. Lastly, 5(9.09%) of the respondents strongly agreed that promotion is based on the highest level one can rise to, 12(21.82%) agreed, 5(9.09%) were neutral, 16(29.09%) disagreed while 17(30.91%) strongly disagreed with the statement.

4.2.3. The Relationship between training and development and Employees Performance in the Kumba and Buea Taxation Departments.

The findings on the relationship between promotion prospects and employees performance in the Kumba and Buea taxation departments is presented on table 4.5.

Table 4.5 *The relationship between training and development and employees performance in the Kumba and Buea taxation departments*

Criteria Measurement	F	%	F	%	F	%	F	%	F	%
	Strong Agreed		Agreed		Neutral		Dis Agreed		Strong Dis-Agreed	
Employee Training and Development		0.00		0.00	6	10.91	8	14.55	41	74.55
The organization Pays Sponsorship for higher studies on behalf of employees	2	3.64	6	10.91	10	18.18	14	25.45	23	41.82
Opportunity for conference, seminar and workshop attendance	10	18.18	8	14.55	13	23.64	9	16.36	15	27.27
Fairness in selecting people for training programme	7	12.73	10	18.18	8	14.55	12	21.82	18	32.73
The organization Pays Sponsorship for conferences on behalf of employees	6	10.91	8	14.55	10	18.18	15	27.27	16	29.09
Financial benefit while in training for employees	5	9.09	4	7.27	12	21.82	17	30.91	17	30.91
Existence of an employee mentorship/coaching program	4	7.27	10	18.18	5	9.09	16	29.09	20	36.36

Source: Field Studies 2017

The result is Table 4.5 revealed that 2 (3.64%) of the respondents strongly agreed that the organization pays sponsorship for higher studies on behalf of employees. 6(10.91%) agreed. 10(18.18%) were neutral, 14(25.45%) disagreed while 23(41.82%) strongly disagreed with the statement. Also, 10(18.18%) of the respondents strongly agreed that there are opportunities for conference, seminar and workshop attendance, 8(14.55%) agreed, 13(23.64%) were neutral, 9(16.36%) disagreed while 15(27.27%) strongly disagreed with the students.

Also, 7(12.73%) of the respondents strongly agreed that there is fairness in selecting people for the training programme, 10(18.18%) agreed 8(14.55%) were undecided, 12(21.82%) disagreed while 18(32.73%) strongly disagreed with the statement. Equally, 6(10.91%) of the respondents strongly agreed that the organization Pays Sponsorship for conferences on behalf of employees, 8(14.55%) agreed, 10(18.18%) were neutral, 15(27.27%) disagreed while 16(29.09%) strongly disagreed with the statement.

Additionally, 5(9.09%) of the respondents strongly agreed that financial benefit while in training for employees, 4(7.27%) agreed, 12(21.82%) were undecided, 17(30.91%) disagreed while 17(30.91%) strongly disagreed with the statement. Lastly, 4 (7.27%) of the respondents strongly agreed that there is the existence of an employee mentorship/coaching programme, 10(18.18%) agreed, 5(9.09%) were neutral, 16(29.09%) disagreed while 20(36.36%) strongly disagreed with the statement.

4.2.4. The Relationship between working environment and Employees Performance in the Kumba and Buea Taxation Departments

The findings on the relationship between working environment and employees' performance in the Kumba and Buea taxation departments is presented on table 4.6.

Table 4.6 the relationship between working environment and employees' performance in the Kumba and Buea taxation departments

Criteria Measurement	F	%	F	%	F	%	F	%	F	%
	Strong Agreed	Agreed	Neutral	Dis Agreed	Strong Dis-Agreed					
Work Environment		0.00		0.00	6	10.91	8	14.55	41	74.55
Availability of sufficient modern facilities such PCs for professional practices	10	18.18	13	23.64	6	10.91	12	21.82	14	25.45
Protection against hazard	8	14.55	15	27.27	8	14.55	10	18.18	14	25.45
Conducive office condition/space for work	6	10.91	10	18.18	7	12.73	13	23.64	19	34.55
Calm and quite atmosphere for work	16	29.09	14	25.45	4	7.27	8	14.55	13	23.64
Team spirit in the taxation department	12	21.82	8	14.55	9	16.36	14	25.45	12	21.82

Source: Field Studies 2017

The result in Table 4.6 revealed that. 10(18.18%) of the respondents strongly agreed that there is an availability of sufficient modern facilities such PCs for professional practices. 13 (23.64%) agreed. 6(10.91%) were neutral, 12 (21.82%) disagreed, while 14(25.45%) strongly disagreed with the statement. Also, 8 (14.55%) of the respondents strongly agreed that there is protection against the hazard, 15(27.27%) agreed, 8(14.55%) were undecided, 10(18.18%) disagreed while 14(25.45%) strongly disagreed with the statement.

Equally, 6(10.91%) of the respondents strongly agreed that there is a conducive office condition/space for work, 10(18.18%) agreed, 7(12.73%) were undecided, 13(23.64%) disagreed while 19(34.55%) of the respondents strongly disagreed with the statement. Furthermore, 16 (29.09%) of the respondents strongly agreed that there is calm and quite an atmosphere for work, 14(25.45%) agreed, 4(7.27%) were undecided, 8(14.55%) disagreed, while 13(23.64%) strongly disagreed with the statement.

Finally, 12(21.82%) of the respondents strongly agreed that there is team spirit in the taxation department, 8(14.55%) agreed, 9(16.36%) were neutral, 14(25.45%) disagreed while 12(21.82%) strongly disagreed with the statement.

4.3. Test of Hypotheses

4.3.1. Hypothesis One

There is a relationship between remuneration and employee performance. The dependent variable here is employee performance while compensation is the independent variable. The statistical technique used to test this hypothesis is Pearson product moment correlation coefficient. The result is as presented in Table 4.7.

Table 4.7 Pearson product moment correlation coefficient analysis of the relationship between remuneration and employee performance N=55

Variables	ΣX ΣY	ΣX^2 ΣY^2	ΣXY	r-cal
Remuneration	809	12773		
			17051	0.83
	1091	23323		
Employee performance				

* $p < 0.05$, d.f=53, critical $r = 0.218$

The result in Table 4.7 revealed that the calculated r-value of 0.83 was found to be higher than the critical r-value of 0.218 needed for significance at 0.05 alpha level of importance with 53 degrees of freedom. With this result, the alternative hypothesis is accepted. It, therefore, means that there exists a significant positive relationship between remuneration and employee performance.

4.3.2. Hypothesis Two

There is a relationship between promotion prospect and employee performance. The dependent variable here is employee performance while promotion prospect is the independent variable. The statistical technique used to test this hypothesis is Pearson product moment correlation coefficient. The result is as presented in Table 4.8.

Table 4.8 Pearson product moment correlation coefficient analysis of the relationship between promotion prospect and employee performance N=55

Variables	ΣX ΣY	ΣX^2 ΣY^2	ΣXY	r-cal
Remuneration	669	8569		
			13724	0.53
	1091	23323		

Employee performance

*p<0.05, d.f=53, critical r=0.218

The result in Table 4.8 revealed that the calculated r-value of 0.53 was found to be higher than the critical r-value of 0.218 needed for significance at 0.05 alpha level of importance with 53 degrees of freedom. With this result, the alternative hypothesis is accepted. It, therefore, means that there exists a significant positive relationship between promotion prospect and employee performance.

4.3.3. Hypothesis Three

There is a relationship between training and development and employee performance. The dependent variable here is employee performance while training and development is the independent variable. The statistical technique used to test this hypothesis is Pearson product moment correlation coefficient. The result is as presented in Table 4.9

Table 4.9 Pearson product moment correlation coefficient analysis of the relationship between training and development and employee performance N=55

Variables	ΣX ΣY	ΣX^2 ΣY^2	ΣXY	r-cal
Training and development	716	9810		
			14542	0.37
	1091	23323		

Employee performance

*p<0.05, d.f=53, critical r=0.218

The result in Table 4.9 revealed that the calculated r-value of 0.37 was found to be greater than the critical r-value of 0.218 needed for significance at 0.05 alpha level of significance with 53 degrees of freedom. With this result, the alternative hypothesis is accepted. It

therefore means that there exist a positive significant relationship between training and development and employee performance.

4.3.4. Hypothesis Four

There is a relationship between working environment and employee performance. The dependent variable here is employee performance while working environment is the independent variable. The statistical technique used to test this hypothesis is Pearson product moment correlation coefficient. The result is as presented in Table 4.10.

Table 4.10 Pearson product moment correlation coefficient analysis of the relationship between working environment and employee performance N=55

Variables	ΣX ΣY	ΣX^2 ΣY^2	ΣXY	r-cal
Working environment	785	11624	13724	0.55
Employee performance	1091	23323		

* $p < 0.05$, d.f=53, critical $r = 0.218$

The result in Table 4.10 revealed that the calculated r-value of 0.55 was found to be higher than the critical r-value of 0.218 needed for significance at 0.05 alpha level of importance with 53 degrees of freedom. With this result, the alternative hypothesis is accepted. It, therefore, means that there exists a significant positive relationship between working environment and employee performance.

4.3.5. Independent t-test analysis

The result is presented in Table 4.11

Table 4.11: independent t-test analysis of the differences in motivational variables and employee performance between Kumba and Buea Taxation Departments.

Group Statistics					
	Location	N	Mean	Std. Deviation	t-cal
Remuneration	Kumba	28	15.4286	1.66508	1.828
	Buea	27	16.1111	1.01274	
Promotion	Kumba	28	18.0357	2.09907	0.558
	Buea	27	18.3333	1.83973	
Training Development	Kumba	28	14.9643	3.28275	1.184
	Buea	27	15.7778	1.42325	
Work Environment	Kumba	28	16.7143	.46004	0.085
	Buea	27	16.7037	.46532	
Performance	Kumba	28	16.1786	2.68126	0.751
	Buea	27	15.5185	3.76594	

$P > 0.05$, d.f=53, critical $t=2.34$

The result in table 4.11.1. Revealed that the calculated t-value of 1.828 was found greater than the t-value of 2.34 needed for significant at 0.05 level of significance with 53 degree of freedom. With this result, the alternative hypothesis is accepted because there is no significant difference in remuneration and employee performance in Kumba and Buea taxation departments. Consequently, the motivational aspect of remuneration were almost the same in Kumba and Buea taxation departments.

The result in Table 4.11.2. Revealed that the calculated t-value of 0.558 was found greater than the critical t-value of 2.34 needed for significance with 53 degree of freedom. With this result the alternative hypothesis states there is a significance difference in promotion and employee performance in Kumba and Buea taxation departments. Therefore, the motivational aspect of promotion were not the same in Kumba and Buea taxation departments.

The result in table 4.11.3. Revealed that the calculated t-value of 1.184 was found greater than the critical t-value of 2.34 needed for significance with 53 degree of freedom. With this result the alternative hypothesis was accepted because there is a significance difference in training and development and employee performance in Kumba and Buea taxation

departments. Hence the motivational aspect of training and development were different in Kumba and Buea taxation departments.

The result in table 4.11.4. Revealed that the calculated t-value of 0.085 was found greater than the critical t-value of 2.34 needed for significance with 53 degree of freedom. With this result the alternative hypothesis is accepted because there is a significance difference in working environment and employee performance in Kumba and Buea taxation departments. It therefore means that the motivational aspect of work environment were different in Kumba and Buea taxation departments.

4.4. Discussion of Findings of Objectives

The conversation of findings is presented in agreement to the specific objectives. These deliberations are very significant because they admit the contribution of other writers who wrote pupillages on the same subject matter but with different case studies.

4.4.1 Discussion of Findings According to Objective One

In this work, Objective One Had the Focus to Assess the Relationship between Remuneration and Employee Performance in the Taxation Departments in Kumba and Buea. It should be evoked that analysis was done on one measurement with specific variables statements as regard the first objective. The researcher first analysed data for objective one which is remuneration.

As concern the assurance of the timely provision of employee salaries in both departments, 30.91% strongly agreed that their performance was based on remuneration while 38.18% of the employees agreed. This high level of agreement can be related to their understanding of timely provision of their salaries as discuss above. Also, for the provision for health and life insurance policy in both departments 30.18% of the respondents strongly agreed that there is provision for health facilities and life insurance while 25.45% of the respondent agreed. This high level of agreement can be the employee awareness of the provision of their health facilities and life insurance policy.

Equally, with the regularity of salary payment it was also surprising that only 27.27% of the respondents strongly agreed that there is regularity of salary payment, 41.82% agreed with the statement. This high level of agreement can be related to their knowledge of the regularity of salary payment as discuss above. Lastly, 30.91% of the respondents' agreed that there is a

simple scheme for bonuses and allowances payment while 27.27% disagreed with the statement. This high level of agreement and disagreement shows employees knowledge of the simple scheme for bonuses and allowance payment.

Nevertheless, Yinka (2017) in her study also found out that remuneration was the method of motivation highly practiced by all the banks in her case study in Nigeria. This explains the universality and significance of motivation as an appropriate tool for enhancing employees' performance.

4.4.2. Discussion of Findings According to Objective Two

More so, objective two had the focus to examine the relationship between promotion and employee performance in the taxation departments in Kumba and Buea.

In respects to promotion the majority of the variables were positive than negative, this shows the high level of the participants awareness to promotion in both departments. Although few of the respondents are highly disagree to certain variables which shows their low level of ignorance on promotion. In respect to regular promotion it was not surprising that only 25.45% of the respondents disagreed that promotion is regular while 23.64% of the respondents strongly disagreed with the statement. This proves that the high level of their disagreement can be related to their ignorance of regular promotion. Also, it was not surprising only 32.73% of the respondents strongly agreed that promotion is rarely done, 27.27% of the respondents agreed with the statement. This high level of agreement is related to their knowledge of promotion been rarely done. 30.91% of respondents agreed that promotion is based on influence, while 29.09% disagreed with the statement. Thus, the high level of agreement and disagreement proves their knowledge of promotion based on influence. Additionally, it was not surprising that just 32.73% of the respondent disagreed with the statement that promotion is based on performance. Hence, this indicates the high level of disagreement is in line with their ignorance of promotion based on performance. Consequently, 29.09% of the respondents disagreed that promotion is based on the highest level one can rise to, while 30.91% strongly disagreed with the statement. Therefore, this high level of disagreement is their ignorance of promotion base on the highest level one can rise up too. However, (Che, 2013) also found out that promotion was the method of motivation highly practiced by lecturers in universities in her case study in Malaysia. This explains the universality and significance of motivation as an appropriate tool for enhancing employees 'performance.

4.4.3. Discussion of Findings According to Objective Three

Also, objective three examine the relationship between training and development and employee performance in the Kumba and Buea taxation departments.

Furthermore, 41.82% of the respondent in both organization strongly disagreed that the organization pays sponsorship for higher studies on behalf of employees while 25.45% disagreed with the statement. Thus, this high level of disagreement shows their level of ignorance of the organization paying sponsorship for higher studies on behalf of the employees. It was also not surprising that in both departments 21.82% of the respondents disagreed that there is fairness in selecting people for the training programme while 32.73% strongly disagreed with the statement. Hence, the high level of disagreement explains the employees' inadequate idea of fairness in selecting people for the training programme in the departments. Additionally, 30.91% of the respondents disagreed that financial benefit while in training for employee, while 30.91% strongly disagreed with the statement. Consequently, the high level of disagreement shows their ignorance of financial benefits while in training of the workers. Lastly, 29.09% of respondents disagreed while 36.36% strongly disagreed with the statement that there is the existence of an employee mentorship/coaching programme. Subsequently, this high level of disagreement can be related to their ignorance of employee mentorship/coaching programme. Equally, (Enga, 2017) also found out that training and development was the method of motivation highly practiced in National Financial Bank with case study in Cameroon. This explains the universality and significance of motivation as an appropriate tool for enhancing employees 'performance.

4.4.4. Discussion of Findings According to Objective Four

More so, objective four Examine the Relationship between Working Environment and Employee Performance in the Taxation Departments in Kumba and Buea.

The availability of sufficient modern facilities such as PC for professional practices. 25.45% of the respondents strongly disagree that there is availability of sufficient modern facilities while 23.64% agreed. This high level of disagreement in both department is their ignorance of the availability of modern facilities like PC for professional practice. More so, it was notice in both departments that only 27.27% of the respondents agreed that there is protection against hazard while 25.45% of the respondents strongly disagreed with the statement. Thus, the high level of agreement shows their knowledge of protection against hazard and the high level of disagreement in both departments also show the employee ignorance of protection

against hazard. Also, with regards to conducive office space for work it was not surprising that 34.55% of the respondents in both departments strongly disagreed with the statement while 23.64% disagreed with the statement. This high level of disagreement shows their ignorance of conducive office space for work. Furthermore, no doubts 29.09% of the respondents in the two departments strongly agreed that there is calm and quite atmosphere for work while 25.45% of the respondent agreed with the statement. Hence, this high level of agreement in both departments shows their knowledge of calm and quite atmosphere for work. Finally, team spirit in the departments, it was not surprising that just 25.45% of the respondents disagreed while 21.82% strongly disagreed with the statement. This high level of disagreement in both departments proves their ignorance of team spirit in the organization. In addition, (Elton, 1927-1932) also found out that working environment was the method of motivation highly practiced in his series of studies with case study in UK. This explains the universality and significance of motivation as an appropriate tool for enhancing employees 'performance.

4.4.5. Discussion of Findings According to the Relationship between Motivation and Employee Performance

The Relationship between Motivation and Employee Performance in the Taxation Departments in Kumba and Buea. This relationship has been express with the use of indicators measure of employee performance.

With regards to punctuality, it was not surprising that only 30.91% of the respondents in both departments were rated excellent regarding punctuality to work. 23.64% of the respondents were rated as very good. 10.91% were rated as good. 18.18% were rated as fair while 16.36% were rated as poor regarding punctuality to work. Thus, the low level of poor in both departments proves their ignorance of punctuality to work. Similarly, in both departments it was surprising only 25.45% of the respondents were rated as excellent in terms of their ability to keep to the rules and regulation, 29.09% of the participants were rated as very good, 14.55% were rated as good, and 12.73% were rated as fair whereas 18.18% were rated as poor in this aspect. This low level of poor indicates their ignorance of their ability to keep to the rules and regulation.

Also, 32.73% of the respondents in the departments were rated as excellent in terms of their relationship with fellow tax officials, 21.82% were rated as very good, 16.36% were rated as good, and 10.91% were rated as fair while 18.18% were rated as poor in terms of the relationship with other employees. This high level of poorness shows the employees

ignorance of their relationship with their fellow tax officials in both departments. Equally, 27.27% of the respondents were rated excellent in terms of their willingness to accept responsibilities, 29.09% were rated as very good, 18.18% were rated as good, and 18.18% were rated as fair while 7.27% were rated as poor in this aspect. This low level of poorness proves their ignorance of willingness to accept responsibility.

Additionally, it was not strange that in both departments only 14.55% of the respondents were rated as excellent in terms of their effectiveness in working under pressure, 25.45% of the participants were rated as very good, 18.18% were rated as good, and 20.00% were rated as fair while 21.82% were rated as poor in this aspect. This high level of poorness shows their ignorance of their effectiveness in working under pressure. Furthermore, 25.45% of the respondents were rated excellent in terms of their accessibility to clients, 36.36% of the respondents were rated very good, 5.45% were rated as good, 14.55% were rated as fair while 18.18% is rated as poor in terms of their accessibility to clients. Therefore, the high level of poorness shows their ignorance of accessibility to clients in both departments.

More so, ability to manage tax payers. It was very surprising that only 18.18% of the respondents in both departments were rated excellent regarding their ability to manage taxpayers. 50.91% of the participants in both departments were rated as very good. 7.27% were rated as good. 10.91% were rated as fair while 12.73% were rated as poor in this regard. Hence, this low level of poorness shows their unawareness of ability to manage tax payers in both organization. Furthermore, only 36.36% of the respondents in the various departments were rated excellent regarding their efficiency in collection routine of tax officials. 41.82% of the respondents were rated as very good. 9.09% were rated as good. 5.45% were rated as fair while 7.27% were rated as poor in this regard. Therefore, this low level of poorness explains their unawareness of efficiency in collection routine of tax officials in the two departments.

Moreover, only 29.09% of the respondents in the two departments were rated excellent regarding commitment to duties. 32.73% of the participants were rated as very good 14.55% were rated as good. 14.55% were rated as fair while 9.09% were rated as poor in this aspect. Thus, this low level of poorness proves their ignorance of commitment to duty in the two departments. In fact, it was not surprising just 41.82% of the respondents in both departments were rated as excellent in terms of respect to constituted authority. 30.91% of the participants were rated as very good, 5.45% were rated as good, and 10.91% were rated as fair while 10.91% were rated as poor in this aspect. Consequently, the low level of poorness identifies

employees' inadequate knowledge of respect to constituted authority in the two taxation departments.

Additionally, 30.91% of the respondents were rated as excellent in their ability to keep datelines. 25.45% were rated as very good, 18.18% were rated as good, and 18.18% were rated as fair while 7.27% were rated poor concerning this item. This low level of poorness shows the employees unawareness of ability to keep to datelines. Lastly, 25.45% of the respondents in the two departments were rated excellent regarding their capacity to produce results beyond targets. 34.55% of the respondents were rated as very good, 23.64% were rated as good, and 9.09% were rated as fair while 7.27% were rated as poor regarding their capacity to produce results beyond targets. Finally, this low level of poorness indicates their ignorance of capacity to produce results beyond targets.

4.5. Discussion of Findings of Hypothesis

The discussion of findings is presented in agreement to the alternative hypothesis. These deliberations are very significant because they confess the contribution of other writers who wrote pupillages on the same subject matter but with different case studies.

4.5.1. Discussion of Findings of Hypothesis one

Notwithstanding, the result of hypothesis one of this study revealed that there exists a 0.83 significant relationship between remuneration and employee performance. These findings in line with the discovery of Yinka (2017) in Nigeria who found out that there is a high and positive relationship between remuneration and employee performance. This study recommended Prompt payment of salaries, wages and all entitlements and encouragement of employees' participation in pay determination.

4.5.2. Discussion of Findings of Hypothesis Two

Also, the result of hypothesis two of this study revealed that there exists a 0.53 significant positive relationship between promotion and employee performance. This finding is in line with the findings of (Che, 2013) whose findings indicated that there is a definite significance relationship between promotion opportunities and employee performance.

4.5.3. Discussion of Findings of Hypothesis Three

Equally, the result of hypothesis three of this study revealed that there exists a 0.37 significant positive correlation between training and development and employee performance. These findings is in line with the findings of Enga (2017) whose results also reveal that training and development has a positive effect on employee performance. This study also recommended

the prompt practice, be it on-the-job training or off-the-job training and encouragement of employee participation in the training program.

4.5.4. Discussion of Findings of Hypothesis Four

More so, the result of hypothesis four of this study revealed that there exists a 0.55 significant positive relationship between working environment and employee performance. This finding is line with the findings of Elton (2014) whose results reveals that working environment has a significant positive relationship with employee performance.

4.6. Implications of Findings for Objective

The implications of the findings for this study unveiled the inadequate provision of motivation packages on the part of the employees and the management. These and more are explained on the paragraphs that follow:

4.6.1. Implications of Findings for Objective One

A significant portion of the employees were aware of the assurances of the timely provision of employee salary used to evaluate motivation and employee performance, then it becomes easy to judge their optimistic input to the achievement of the organizational performance. This is because personally they understand the criteria for measuring their performance. Therefore, it becomes exiting because everyone is conscious. Thus putting much effort to their work.

Also, the provision for health and life insurance policy shows 38.18% of the respondents strongly agreed that there is provision for health facilities and life insurance policy. However when a significant percentage of the employee is likely aware of the provision for health and life insurance policy used to evaluate motivation and performance, therefore it becomes easy to judge their positive contribution input to the achievement of both departments performance. Because each individual employee understands the criteria for measuring performance. Consequently, individual employees turn to develop love for their work by adding much effort to the organization.

Equally, with the regularity of salary payment 27.27% of the respondents strongly agreed that there is regularity of salary payment. With this portion of participants who know of the regularity of salary payment used to evaluate motivation on employee performance, implies that when regular salary payment increases employee performance will certainly increase. Hence it's easy to deliberate on their substantial contribution input to the accomplishment of

the organizational performance. Thus there is awareness of actions use for measuring performance. Never the less they enjoy their work by putting enough energy to the work.

Lastly, 27.27% of the respondents disagreed that there is a simple scheme for bonuses and allowances payment. When a significant portion of the employees do not know the simple scheme for bonuses and allowance payment is use to evaluate their performance, then it becomes problematic to judge their positive contribution to the attainment of the employee performance. This is because individually they don't understand the criteria for measuring their performance. Likewise, it becomes unsafe because everyone will be doing whatsoever in the organization all in the name of work.

4.6.2. Implications of Findings for Objective Two

More so, the result of objective two of this study revealed that 25.45% of the respondents disagreed that promotion is regular. Once a major quota of the employees do not know promotion is used to evaluate their performance, it calls for concern because it becomes difficult to magistrate their positive contribution to the attainment of the organizational performance. Therefore, individual employees personally do don't understand the criteria for measuring their performance. Thus it's very risky because employees can just be doing anything in the departments all in the name of work.

Also, 32.73% of the respondents strongly agreed that promotion is rarely done. This implies that when promotion decreases employee performance also decreases. Therefore, the organization should make sure the promotion of employees is often done. However when a significant percentage of the employee is likely aware promotion is used to evaluate motivation and performance, therefore it becomes easy to judge their positive contribution input to the achievement of both departments performance. Because each individual employee understands the standards for measuring performance. Consequently, individual employees turn to develop love for their work by adding much effort to the organization. Additionally, 30.91% of the respondents agreed that promotion is based on performance. This implies that when promotion based on performance increases employees performance will also increase. However when this significant percentage of the employee is likely aware promotion based on performance is used to evaluate motivation and employee performance, therefore it becomes easy to judge their positive contribution input to the achievement of both departments performance. Because each individual employee understands the standards for measuring performance. Consequently, individual employees turn to develop love for their work by adding much effort to the organization. Furthermore, 29.09% of the respondent in

both departments disagree. When a significant portion of the employees do not know promotion based on performance can be used to evaluate their performance, then it becomes difficult to judge their positive contribution to the attainment of the organizational performance. This is because personally they don't understand the criteria for measuring their performance. Consequently, it becomes very hazardous because anybody can just be doing anything in the organization all in the name of work.

4.6.3. Implications of Findings for Objective Three

The result of objective three of this study revealed 41.82% of the respondents strongly disagreed that the organization pays sponsorship for higher studies on behalf of employees. This therefore means that when a significant portion of the employees do not know the organization pays sponsorship for higher studies on behalf of employees is used to evaluate their performance, then it becomes difficult to judge their positive contribution to the attainment of the organizational performance. Because personally they don't comprehend the standards for measuring their performance. Thus it becomes dangerous as everyone can just be doing anything in the organization all in the name of work.

Also, 27.27% of the respondents in both departments strongly disagreed with the researcher that there are opportunities for conference, seminar and workshop attendance, 23.64% were neutral once a significant ration of the employees do not know there are opportunities for conference, seminar and workshop attendance is used to evaluate their performance, then it becomes difficult to judge their optimistic influence to the attainment of their performance. This is because individually they don't understand the standards for measuring their performance. Thus it becomes precarious as everyone can just be doing anything in the departments all in the name of work. In the null shell, 32.73% of the respondents strongly disagreed that there is fairness in selecting people for the training programme, 21.82% of the participants disagreed. Once a significant ration of the employees do not know fairness in selecting people for the training programme is used to evaluate their performance, then it becomes difficult to magistrate their optimistic influence to the attainment of their performance. This is due to the fact that individually they don't comprehend the standards for measuring their performance. So it becomes precarious as everyone can just be doing anything in the departments all in the name of work.

Equally, 29.09% of the respondents strongly disagreed that the organization Pays Sponsorship for conferences on behalf of employees, 27.27% of the respondent in both departments disagreed with the statement. As soon as a significant ration of the employees do

not know that the organization Pays Sponsorship for conferences on behalf of employees is used to evaluate their performance, then it becomes difficult to magistrate their optimistic influence to the attainment of their performance. Individually they don't understand the standards for measuring their performance. So it becomes precarious as everyone can just be doing anything in the departments all in the name of work.

Additionally, 30.91% of the respondents strongly disagreed that there is financial benefit while in training for employees, As soon as a significant portion of the employees do not know that financial benefit while in training for employees is used to evaluate their performance, then it becomes difficult to judge their positive influence to the attainment of their performance. Because individually they don't comprehend the values for measuring their performance. So it becomes precarious as everyone can just be doing anything in the departments all in the name of work. Lastly, 36.36% of the respondents strongly disagreed, 29.09% disagreed that there is the existence of an employee mentorship/coaching programme. When a significant portion of the employees do not know that the existence of an employee mentorship/coaching programme is used to evaluate their performance, then it becomes problematic to magistrate their positive influence to the attainment of their performance. This is because independently they don't comprehend the values for measuring their performance. So it becomes precarious as everyone can just be doing anything in the departments all in the name of work.

4.6.4. Implications of Findings for Objective Four

Apart from that, the result of objective four of this study revealed that 25.45% of the respondents strongly disagreed that there is an availability of sufficient modern facilities such as PCs for professional practices. Once a significant portion of the employees do not know that the availability of sufficient modern facilities as such PCs for professional practices is used to evaluate their performance, then it becomes problematic to magistrate their positive influence to the attainment of their performance. Because independently they don't comprehend the values for measuring their performance. So it becomes precarious as everyone can just be doing anything in the departments all in the name of work. Also, 25.45% of the respondents strongly disagreed that there is protection against the hazard, Once a significant portion of the employees do not know protection against hazard is used to evaluate their performance, then it becomes problematic to magistrate their positive influence to the attainment of their performance. Because independently they don't comprehend the

values for measuring their performance. So it becomes precarious as everyone can just be doing anything in the departments all in the name of work.

Equally, 34.55% of the respondents strongly disagreed that there is a conducive office condition/space for work, 23.64% of the participant disagree, this simply means when a significant portion of the employees do not know conducive office condition/space for work is used to evaluate their performance, then it becomes difficult to judge their optimistic influence to the accomplishment of their performance. Because independently they don't comprehend the values for measuring their performance. So it becomes precarious as everyone can just be doing anything in the departments all in the name of work.

Furthermore, 29.09% of the respondents strongly agreed that there is calm and quite atmosphere for work, 25.45% of the participants agreed, However when a significant percentage of the employee is likely aware the calm and quite atmosphere for work is used to evaluate motivation and performance, therefore it becomes easy to judge their positive contribution input to the achievement of both departments performance. Because each individual employee comprehends the standards for measuring performance. Consequently, individual employees turn to develop love for their work by adding much effort to the Work.

Finally, 25.45% of the respondents disagreed that there is team spirit in the taxation departments, 21.82% strongly disagreed with the statement. When a significant portion of the employees in both department do not know team spirit in the taxation departments is used to evaluate their performance, then it becomes problematic to magistrate their positive influence to the attainment of their performance. Because independently they don't comprehend the values for measuring their performance. So it becomes precarious as everyone can just be doing anything in the departments all in the name of work

4.7. Implications of Findings for Hypothesis

4.7.1. Implications of Findings for Hypothesis One

The findings of hypothesis one of this study revealed that there is a definite significant relationship between remuneration and employee performance. This implied that when remuneration increases employee performance will also increase. Consequently, any organizations that wish to improve the performance of workers should have an excellent remuneration package and make sure that the employee is continuously remunerated.

4.7.2. Implications of Findings for Hypothesis Two

Secondly, the findings of hypothesis two of this study revealed that there is a definite significant relationship between promotion and employee performance. This implied that an increase in the promotion would automatically give rise to an improvement in employee performance. Thus, for the organization to have the high performance they should consider this variable in the promotion and make sure the employee is regularly promoted.

4.7.3. Implications of Findings for Hypothesis Three

Apart from that, the findings of hypothesis three of this study revealed that, there is a positive significant relationship between training and development and employee performance. This implied that when training and development increases employee performance will also increase. Consequently, for the organization to have high performance, certain areas be enhanced such as providing comment/feedback to employees and conducting of employee training on an unceasing basis.

4.7.4. Implications of Findings for Hypothesis Four

Finally, the findings of hypothesis four of this study revealed that there is a significant positive relationship between the working condition and employee performance. This implied that an increase in the working environment would undoubtedly lead to improvement in employee performance. Therefore, for the organization to have the high performance they should improve the working environment for employees to boost performance.

4.8. Limitations of the Study

Though this study has got its goals, there were some undesirable limitations. The distribution of the questionnaire was not secure because some employees were not welcoming. Just seeing the researcher with the questions complains started coming up from left to right such as you people should stop disturbing, hope you are not in a hast, I will feel it later, have you seen the manager, go and come tomorrow, which school is this and many more. It was a challenge, but as a researcher, I had to exercise some degree of patience and explain to them the purpose of the questionnaire. I did not force any to feel it. Instead, I gave those who had interest time to answer the questions. The researcher remains calm because the study has to achieve a goal.

Understanding of the questions, not every employee understood the question. The researcher took the pain to explain what the question is required of them that did not apprehend the questions. Also, the questionnaire that was rejected and those that were wrongly felt, the researcher had to print new copies of the questionnaires which were a considerable financial

burden. For the inquiries which were not returned, the investigator had to replace them to avoid the shortage.

However, the sample size was still the representatives of the sample population. The study visualized divergences resulting from current Anglo-phone crises especially in the South West Region that created a hostile environment to carry out research. The scholar and investigation crew use to pause for days to detect free ghost town days and days that Taxation department was functioning and exposed to receive questionnaires.

CHAPTER FIVE

SUMMARY OF THE FINDINGS, CONCLUSION, AND RECOMMENDATIONS

5.1. Summary of the Findings

5.1.1. Summary of Findings for Objective One:

To evaluate the relationship between remuneration and employee performance in the Kumba and Buea taxation departments.

From the above analysis, the remuneration which is the first variable for this study has demonstrated to have a significant positive relationship to employee performance in the taxation departments. As concerns assurance of the timely provision of employee salaries it was surprising that only 30.91% of the employees strongly agreed and 38.18% of the employees agreed that assurance of the timely provision of employee salary is a tool for motivation. Also, for the provision for health and life insurance policy in both departments it was not supervising that just 38.18% of the employees strongly agreed that provision for health facilities and life insurance is a tool for motivation in the organization while 25.45% of the respondent agreed, 14.55% were neutral, 12.73% disagreed and 9.09% strongly disagreed with the statement.

Equally, it was also surprising that only 27% of the employees strongly agreed and 41% agreed that regularity of salary payment is a tool for measuring motivation in both taxation departments. Moreover, 30% of the workers agreed that simple scheme for bonuses and allowances payment is a tool for motivation and 27% disagreed that simple scheme for bonuses and allowances payment is not a tool to measure performance in the Taxation department.

5.1.2. Summary of Findings for Objective Two:

To evaluate the relationship between promotion prospects and employees performance in the Kumba and Buea taxation departments

Furthermore, 41% of workers strongly disagreed and 25% disagreed that the organization pays sponsorship for higher studies on behalf of employees is not a tool for motivation. Also, only 27% of the employees in both departments strongly agreed that opportunities for conference, seminar and workshop attendance is a tool for motivation.

Furthermore, it was not surprising that in both taxation departments only 32% strongly disagreed and 21% of the staff disagreed that fairness in selecting people for the training

programme is a tool for motivation. Equally, 27% of employees disagreed and 29% strongly disagreed that the organization Pays Sponsorship for conferences on behalf of employees is a tool for motivation. Additionally, 30% of the staff disagreed and strongly disagreed that financial benefit while in training for employees is a tool for motivation. Lastly, 29% of the respondents disagreed and 36% strongly disagreed strongly agreed that the existence of an employee mentorship/coaching programme is a tool for motivation.

5.1.3. Summary of Findings for Objective Three:

To evaluate the relationship between training and development and employees performance in the Kumba and Buea taxation departments.

Furthermore, 41%of the workers disagreed strongly disagreed that the organization pays sponsorship for higher studies on behalf of employees is a tool for motivation. This means that a majority of the employees exceeding 41%of the employees do not understand that the organization pays sponsorship for higher studies on behalf of employees is a tool for measuring their motivation. Also, only 27%of the respondents in both departments strongly disagreed that the opportunities for conference, seminar and workshop attendance is a tool to measure motivation.This means majority of the employees exceeding 27%do not understand thatopportunities for conference, seminar and workshop attendance is a tool for measuring their motivation.

Furthermore, it was not surprising that in both taxation departments only 32% strongly disagreed and21% of the workers disagreed that fairness in selecting people for the training programme is a tool to measure motivation, This means majority of the employees exceeding 32%of the employees do not understandthat fairness in selecting people for the training programme is a tool for measuring their motivation. Equally, 27% of the respondents disagreed 29% strongly disagreed that the organization Pays Sponsorship for conferences on behalf of employees is a tool to measure motivation.

Additionally, 30% of the employees disagreed and strongly disagreed that financial benefit while in training for employees is a tool for measuring motivation in Taxation departments.This means majority of the employees exceeding 30%of the employees do not understandthat financial benefit while in training for employees is a tool to measure motivation in both taxation departments. Lastly, 36% of the staff strongly disagreed that the existence of an employee mentorship/coaching programme is a tool to measure motivation.This means majority of the employees exceeding 36%of the employees do not

understand that financial benefit while in training for employees is a tool to measure motivation in both departments.

5.1.4. Summary of Findings for Objective Four:

To assess the relationship between working environment and employee performance in the Kumba and Buea taxation departments.

Regarding the relationship between working environment and employee performance, the availability of sufficient modern facilities such as PCs for professional practices it was surprising that only 25% of the workers strongly disagreed in both departments that the availability of sufficient modern facilities such as PCs for professional practices is a tool to measure motivation. This means majority of the employees exceeding 25% of the employees do not understand that the availability of sufficient modern facilities such as PCs for professional practices is a tool to measure motivation in both taxation departments. Also, it was noticed in both departments that only 27% of the employees agreed that protection against the hazard is a tool to measure motivation, while 25% of the workers in both departments strongly disagreed that protection against the hazard is a not a tool to measure performance. This means majority of the employees exceeding 27% understood that protection against the hazard is a tool to measure motivation and 25% do not understand that protection against the hazard is a tool to measure performance in both taxation departments. Equally, with regards to conducive office space for work it was not surprising that 34% of the staff disagreed and strongly disagreed that a conducive office condition/space for work is a tool to measure motivation. This means majority of the employees exceeding 34% do not understand that conducive office condition/space for work is a tool to measure performance in both taxation departments.

Furthermore, no doubts about 29% and 25% of the employees in the two departments strongly agreed and agreed respectively that calm and quiet atmosphere for work is a tool to measure motivation in the taxation departments'. This means majority of the employees above 29% understand that calm and quiet atmosphere for work is a tool to measure performance in both taxation departments. Finally, it was not surprising that just 25% of the workers in both departments disagreed and 21% strongly disagreed that team spirit in the taxation departments is a tool to measure motivation, this means majority of the employees above 25% of the employees did not understand that team spirit in the taxation departments is a tool to measure performance in both taxation departments.

5.2. Conclusion

All in all, the study draws its conclusion that, the motivation variables adopted by taxation Kumba and Buea is of great importance as it motivates the workers and helps to increase their performance they by generating revenue for the state which helps to finance state amenities. The research has proven that motivation has a strong positive significant relationship to employee performance. As such, the adequate provision of good remuneration packages, regular promotion to a high position, good training and development programs and good working environment in both departments should be encouraged.

5.3. Recommendation

5.3.1 Recommendation for Objective One

The general recommendation for this study is derived from the research findings, and the recommendations are intended at the level of the government to enable the provision of good motivation tools to the employee. Consequently, it is vital to discourse the needs of the employees to inspire effective performance. Also, the researcher strongly proposes that Taxation should establish an adequate motivation packages the employees. This will make the employees better understand what is expected of them and how they can respond to it.

5.3.2. Recommendation for Objective Two

The research objective two is the relationship between promotion and employees performance. Management should promote workers from middle level to higher level to see the performance of the employees when promoted to another position. Highly performing employees should be encouraged because it motivates the employee to work more. Promotion will help the organization to know if a worker is acting because he or she loves his job or because of the motivation which is given to him through promotion. Promotion can be done from top to bottom that is; the manager can be promoted from manager to director. The researcher recommends proper implementation of promotion in the organizations.

5.3.3. Recommendation for Objective Three

The objective three talks about the relationship between training and development and employees performance. This study recommends the organization to send workers on training on a regular basis both workers with high performance and those with low performance. With the coming of new technology, management should always send their employees for training so that they learn the new innovations that are coming up and this will help to perfect their skills or change them from their current position to another. Thus the employees will be full of new ideas for the organization.

5.3.4. Recommendation for Objective Four

Also, objective four is on the relationship between working environment and employees' performance. Since working environment affects employees' performance negatively. The researcher recommends that good working environment is provided to the employees. The better the working environment such as natural light, spacious space, open offices, beautiful surrounding, good design working materials and much more the better the employees' performance.

5.4. Recommendation to the Stake Holders

5.4.1. Recommendation to the Government

To the government, this study requires the state to improve the quality of motivation through the amendment of the Cameroon labor law no: 96/007 of 14th August 1992. Should be revise as concerns labor aspects between employer employee relationships. And the labor inspector need to carryout examination and control in to establishments to make sure there is adequate implementation of the workers right. Also the government should provide both departments with Human Resource Managers who can come up with Strategic reward policy files for the organization.

5.4.2. Recommendation to the scientific world

Further, this study recommends the scientific world that's all public and private institution in the south-west region of Cameroon and the world at large to provide the employees with the most sufficient and strategic motivation tools to increase the worker's performance and to enhance the organization performance.

5.4.3. Recommendation to the Managers

Also, this research recommends the managers of taxation departments during meetings to allow employees air up their mind. And the managers should even listen kindly to the employees when discussing because it's from the discussion that they will be able to understand the feelings of the employees thereby knowing what motivation tool can be used to motivate such an employee. From there, management will be able to communicate to the director on the motivation tools suitable for their staffs.

5.4.4. Recommendation to the Researcher

More so, the study recommends the researcher to prepare herself and mind for further studies at the masters level. Also, this work is part of the researcher, therefore, the study, however, recommends the researcher to always have this job in mind.

5.4.5. Recommendation to the Employees

Furthermore, this work recommends the employees to enhance the high level of cooperation in their various groups. Lastly, it suggests future researchers go through this work. It will provide them with relevant information on the topic.

5.5. Suggested Areas for Further Research

From the general objectives of the study and the research findings, the researcher suggests further studies be done on the very same topic but to cover a broader scope such as the private sector to confirm if the research findings of this study will be the same.

Also, further researchers will be advised to do a more in-depth study of the topic as well as other related topics to educate and inform private and public enterprise on ways upon which employees' performance can be improved. Further topics for related research include;

- Assessing the Effects of Allowances and Deduction on Employees Performance.
- The Role of Intrinsic and Extrinsic Reward on Employees Performance
- Examining the Impact of Performance Appraisal on Employees performance.

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APPENDIX

QUESTIONNAIRE

Dear respondents,

I am Fendi Johana Bitaseme paidwa00241 a final year bachelor's degree student at the Pan African Institute for Development West Africa. I am conducting a research on "motivation and employee performance in the Cameroon's Public sector: the Case of the taxation departments in Kumba and Buea. The information you will provide here will enable me complete my research. This questionnaire has been design for a scientific and purely academic work. Answers will be treated confidential and only for the purpose of which the questionnaire has been established. There will be no negative consequences for not answering any question but you are highly encouraged to respond freely, as this will help in examining the impact of this "search opportunities" on motivation on employee performance in the Kumba and Buea taxation departments.

Instructions: please place a tick (✓) in the box to answer the options that best suit your opinion in the following statements.

SECTION A: SOCIO- DEMOGRAPHIC CHARACTERISTICS.

Gender of respondent: a) Male ☐ b) Female ☐

Age of respondent: a) 20-30 ☐ b) 31-40 ☐ c) 41-50 ☐ d) 51-60 ☐

Marital status: a) Single ☐ b) Married ☐ c) Divorce ☐

Education qualification: a) advance level ☐ b) First degree ☐ c) Master's degree ☐
d) PhD ☐

Departments: a) IFU 1 ☐ b) IFU 2 ☐ c) IFU 3 ☐ d) IFU 4 ☐ e) IFU 5 ☐

Branch: a) Kumba ☐ b) Buea ☐

Position: a) Junior level ☐ or level ☐ management level ☐

S/N	SECTION B: 1. TO EXAMINE THE RESPONSE OF EMPLOYEES TO THE MOTIVATIONAL TECHNIQUES	Measurement for Indicators			
		Strongly Agreed	Agreed	Disagreed	Strongly Disagreed
NB: Tick (✓) the measurement most suitable for each factor indicated below					
	*In your organization the following factors improve employee productivity				
	Remunerations				
	Assurance of the timely provision of employee salaries				
	Provision for health facilities and life insurance policy				
	Regularity of salary payment				
	Simple Scheme for Bonuses and Allowances payment				
	Promotion prospect				
	Promotion is regular				
	promotion is rarely done				
	promotion is based on influence				
	promotion is based on performance				
	Promotion is based on the highest level one can rise up to				
	Employee Training and Development				
	The organization Pays Sponsorship for				

	higher studies on behalf of employees				
	Opportunity for conference, seminar and workshop attendance				
	Fairness in selecting people for training programme				
	The organization Pays Sponsorship for conferences on behalf of employees				
	Financial benefit while in training for employees				
	Existence of an employee mentorship/coaching program				
	Section D: Work Environment				
	Availability of sufficient modern facilities such PCs for professional practices				
	Protection against hazard				
	Conducive office condition/space for work				
	Calm and quite atmosphere for work				
	Team spirit in the taxation department				

SECTION C: INDICATORS TO MEASURE EMPLOYEE PERFORMNACE

S/ N	Items	Excell ent	Very good	Go od	Fa ir	Po or
1	Punctuality to work					
2	Ability to keep to the rules and regulation in the taxation department					
3	Relationship with fellow tax officials					
4	Willingness to accept responsibility					

5	Effectiveness in working under pressure					
6	Accessibility to clients					
7	Ability to manage tax payers					
8	Efficiency in collection routine of tax officials					
9	Commitment to duties					
10	Respect to constituted authority					
11	Ability to keep date lines					
12	Capacity to produce results beyond targets					

T-Test

Notes		
Output Created		18-DEC-2017 14:56:52
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	55
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	Statistics for each analysis are based on the cases with no missing or out-of-range data for any variable in the analysis.
		T-TEST GROUPS=location(1 2) /MISSING=ANALYSIS /VARIABLES=Promotion
Syntax		Remuneration Training_DevelopmentWork_Environment Performance /CRITERIA=CI(.95).
Resources	Processor Time	00:00:00.06
	Elapsed Time	00:00:00.06

[DataSet0]

Group Statistics

	location	N	Mean	Std. Deviation	Std. Error Mean
Promotion	Kumba	28	18.0357	2.09907	.39669
	Buea	27	18.3333	1.83973	.35406
Remuneration	Kumba	28	15.4286	1.66508	.31467
	Buea	27	16.1111	1.01274	.19490
Training_Development	Kumba	28	14.9643	3.28275	.62038
	Buea	27	15.7778	1.42325	.27390
Work_Environment	Kumba	28	16.7143	.46004	.08694
	Buea	27	16.7037	.46532	.08955
Performance	Kumba	28	16.1786	2.68126	.50671
	Buea	27	15.5185	3.76594	.72476

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Promotion	Equal variances assumed	.104	.748	-.558	53	.579	-.29762	.53300	-1.36669	.77145
	Equal variances not assumed			-.560	52.532	.578	-.29762	.53171	-1.36432	.76908
Remuneration	Equal variances assumed	4.596	.037	-1.828	53	.073	-.68254	.37331	-1.43130	.06622
	Equal variances not assumed			-1.844	44.837	.072	-.68254	.37014	-1.42812	.06304
Training_Development	Equal variances assumed	5.045	.029	-1.184	53	.242	-.81349	.68680	-2.19103	.56405
	Equal variances not assumed			-1.200	37.089	.238	-.81349	.67816	-2.18746	.56047
Work_Environment	Equal variances assumed	.029	.866	.085	53	.933	.01058	.12479	-.23971	.26087
	Equal variances not assumed			.085	52.876	.933	.01058	.12481	-.23977	.26094
Performance	Equal variances assumed	.271	.605	.751	53	.456	.66005	.87898	-1.10295	2.42306
	Equal variances not assumed			.746	46.851	.459	.66005	.88432	-1.11913	2.43923

Authorization letter

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25th September 2017

**LETTER OF INTRODUCTION
TO WHOM IT MAY CONCERN**

I hereby introduce to you **FENDI JOHANNA BITASEME**, BSc degree student of Human Resourced Management with Matricule Number **PAIDWA00241/BSc/14**

Who is currently researching on the topic:

Motivation and Employee Performance in Cameroon's Public Service : The Case of the Taxation Departments of Kumba and Buea.

The Institute will appreciate your assistance to this student, while assuring you that the information given will be kept confidential and used strictly for academic purposes.

cc : The Regional Director

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