

Fringe Benefits and Task Delivery of Office Staff in Tertiary Education Institutions in Rivers State

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Abstract

The fringe benefits and task delivery of office staff in tertiary education institutions in Rivers State. The study adopted correlational research design. The study adopted 100 population including unit secretaries, admin officers, technical staff, offices officers of principal officers, HODs in Captain Elechi Amadi Polytechnic Rumuola, Rivers State University, Ken Saro Wiwa Polytechnic, Bori, Ignatius Ajuru University of Education, Rivers State School of Management Technology, Rumueme. The sample size adopted the census sampling technique in which the entire population of 100 was studied. Out of the 100 copies of questionnaires distributed, 90 representing 90% were duly returned and completed and the study used the returned copies for its study. The study used modified 4-likert scale of Strongly agreed (4), Agreed (3), Disagree (2), Strongly Disagreed (1). The three research questions were answered using mean and standard deviation at mean criterion of 2.5, while the null hypotheses were tested using Pearson Product Correlation Coefficient at .05 significance level. The findings of the study showed that the variables of provision of medical healthcare, car loans, leave allowance significantly relate to office staff task delivery in tertiary institutions in Rivers State. The study concluded that provision of medical healthcare to staff is essential to enhancing staff task delivery. The dimensions of payment of leave allowance or management involvement in staff sabbatical, provision of car loans were identified as necessary to raise staff ability to delivery on tasks in tertiary institutions in Rivers State. It recommended among others that management of tertiary education institutions should not just provide medical centres but that it should run for 24 hours with befitting facilities and personnel.

Keywords: Fringe benefits, Office staff, Task delivery, Tertiary education institutions, Rivers State.

Introduction

Staff or employees in any organization carry out task more efficiently when they receive work related benefits other than money. Task delivery refers to objectives of the organization broken down into achievable bits or quantum. At any given point, members of any organization, in this case tertiary institutions in Rivers State are meant to undertake milestone attainment in order to cover the overall objective of the organization. Office staff are the back-end staff or administrative staff who work with the central management or administrative to achieve school set goals. Such category of staff includes the administrative officers, accounts officers, secretaries, registry staff, technical staff, others.

The task delivery of staff could be in the measures of weekly, monthly, or annual deliveries to meet management deadline. Staff could be asked to compute students' result, harmonize admission procedures, lecture hall allocation, sports schedules, facilities management, among others.

Fringe benefits energize staff to carry out tasks. Fringe benefits institutions exists in the form of car loans, health care provisions, leave allowance among others. Car loans may be advanced staff when management intervenes in the logistics needs of staff. For example, in the present transport and energy crisis in Nigeria, management may decide to support subsidized interest car loan to staff. Instead of the repayment interest benchmark, they (staff) may pay 50% less in the interest. There have been cases where management paid off such loans.

Provisions of functional and robust health facility in the campus could serve as a fringe benefits to staff. When sick staff visit health facility and pay less than obtainable outside campus, they are in some way motivated or given a sense of belonging. Provision of Health Management Organization (HMOs) are also possible through legislation. This involves a system in which a health insurance plan that provides health services through a network of doctors for a monthly or annual fee paid for or sponsored by management or employer.

Payment of staff leave bonus softens the economic horizon of employees. A situation where staff proceed on annual leave without leave bonuses or leave allowance leaves a lot to be desired. Some many other employers pay staff when they are on leave. The reason could be the estimation that such staff may spend more while at home or likelihood to attend to domestic needs. Nweke and Alasomuka (2022) carried out a related study on Pay Related Performance and staff performance in tertiary institutions in Rivers State, Nigeria. Ademola (2020) equally did a study on staff motivation techniques and performance of staff of private organizations in Ogun State, Nigeria. However, there has not been any mentioned study on the impact of fringe benefits on task delivery of staff in tertiary institutions in Rivers State. Thus, one of the motivations for this study.

Statement of the Problem

Fringe benefits have shown over time to be a dimension of staff motivation. When staff receive extra benefits that is not immediately in their offer letter, they tend to do their allotted tasks better. However, it appears employers of staff of tertiary institutions in Rivers State pay little or no attention to fringe benefits of staff. Health care of staff does not seem to be part of the benefits staff enjoy while in service. Most staff seem to patronize health facilities outside the campus, properly because the one in the school does not have the required facilities or staff are not available with the hours of demand. Car loans appear a farther cry. Most staff trek distances to work or even live far away from the office venue. Staff do not seem to enjoy loan benefits from management to ease their logistics issues or private comfort as staff of reputable organizations. When staff proceed on annual leave, they appear not paid bonuses. In some cases, staff, due to work demands are recalled to work before their leave is over, without compensation. The study therefore intends to

investigate the relationship between fringe benefits and task delivery in the offices of tertiary institutions in Rivers State.

Aim and Objectives

The aim of the study was to investigate the fringe benefits and task delivery of office staff in tertiary education institutions in Rivers State; with the following specific objectives:

1. To determine the relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State.
2. To investigate the relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State.
3. To find out the relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State.

Research Questions

The following research questions guided the study:

1. What is the relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State?
2. What is the relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State?
3. What is the relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State?

Null Hypotheses

The following null hypotheses guided the study:

1. There is no significant relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State.
2. There is no significant relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State.
3. There is no significant relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State.

Conceptual Clarification

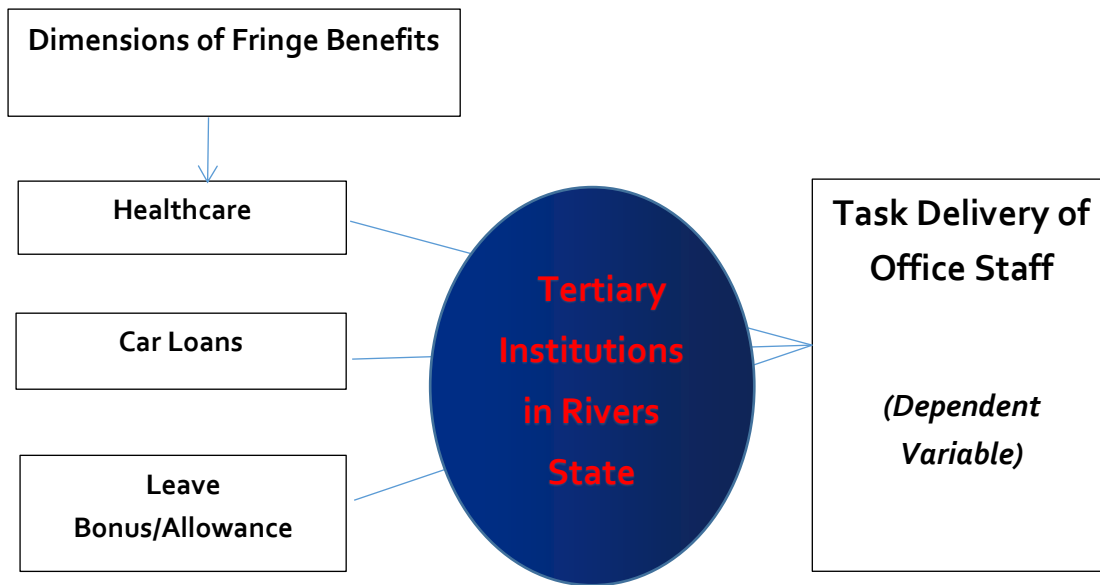


Fig. 1: Researchers' Guide, 2023

Theoretical Review

The study is anchored on Expectancy theory by Victory Vroom (1964) and cited by Nweke (2021) stating that the Expectancy Theory of Motivation provides an explanation of why individuals choose one behavioral option over others. The basic idea behind the theory is that people will be motivated because they believe that their decision will lead to their desired outcome (Redmond, 2010). Expectancy theory proposes that work motivation is dependent upon the perceived association between performance and outcomes and individuals modify their behavior based on their calculation of anticipated outcomes (Torrington, 2009). This has a practical and positive benefit of improving motivation because it can, and has, helped leaders create motivational programs in the workplace. This theory is built upon the idea that motivation comes from a person believing they will get what they want in the form of performance or rewards. Although the theory is not all inclusive of individual motivation factors, it provides leaders with a foundation on which to build a better understanding of ways to motivate subordinates (AETC, 2008). Expectancy theory is classified as a process theory of motivation because it emphasizes individual perceptions of the environment and subsequent interactions arising as a consequence of personal expectations.

The Concept of Fringe Benefits

Bratton and Gold (2009) defined fringe benefit as that part of the total reward package provided to employees in addition to statutory pay or performance pay. Fringe benefits focus on maintaining (or improving) the quality of life for employees and providing a level of protection and financial security for workers and for their family members or staff comfort. Like base pay plans, the major objective for most organizational fringe

compensation programs is to attract, retain and motivate qualified, competent employees (Bernardin, 2017). Mathis and Jackson (2013) continue to state that an employer that provides a more attractive benefits package often enjoys an advantage over other employers in hiring and retaining qualified employees when the competing firms offered similar base pay. In fact, such benefits may create "golden handcuffs," making employees more reticent to move to other employers. Some common examples are; retirement or pension plans, medical and dental insurance, education reimbursement, time off, paid vacation and use of company car. Employee performance is usually measured in terms of productivity. Productivity is a relationship between outputs and inputs. It rises when an increase in output occurs with a less than proportionate increase in inputs, or when the same output is produced with fewer inputs (ILO, 2015). Productivity can also be considered in monetary terms. If the price received for an output rises with no increase in the cost of inputs, this is also seen as an increase in productivity. Productivity improvements can also be understood at different levels. The productivity of individuals may be reflected in employment rates, wage rates, stability of employment, job satisfaction or employability across jobs or industries. Productivity of enterprises, in addition to output per worker, may be measured in terms of market share and export performance. The benefits to societies from higher individual and enterprise productivity may be evident in increased competitiveness and employment or in a shift of employment from low to higher task delivery.

Concept of Task Delivery

Donnek (2004) linked the theory of goal setting to task performance where people are more likely to achieve difficult yet attainable goals than they are to achieve less difficult goals. In addition, the theory proposed by Prof. Edwin Locke of the University of Maryland and Prof. Gary Latham of the University of Toronto in 1990 establishes an intimate link between goal setting and positive workplace performance. Small-business owners wanting to increase efficiency and productivity can benefit from fully understanding the theory and its underlying principles.

The ability to set and achieve goals is crucial to small-business success. After developing a full understanding of both its concepts and practices, a small-business owner can become a role model and provide instruction to employees through transference and individual or group coaching. To begin with, the theory of goal setting advocates creating S.M.A.R.T. goals, an acronym for specific, measurable, achievable, relevant and time-bound. According to the theory, deciding what you will accomplish by setting and committing to clear, challenging goals and setting a time frame for achieving these goals significantly increases chances for meeting expectations and improving on-the-job performance (Donnek, 2004).

Goal setting and task performance is based on five underlying principles, which are the precursors to S.M.A.R.T (Ezra, 2008). Goals. The first two principles say that goals must have clarity and challenge. Clarity focuses on creating clear and specific goals with a definite

timeline for completion. For example, with a goal such as "Respond to customer questions within 15 minutes" or "Produce and distribute the security policy manual, error free, to all employees by November 1, 2013," you know exactly what's expected and what the intended outcome is. You can use the intended outcome as a basis of motivation. Challenge increases the significance of achieving a chosen goal. Relevancy also plays a role in this principle, as relevant goals not only move the business forward but often are those with the highest reward (Ebong, 2006).

Bush (2000) identifies commitment as signifying the degree of motivation you have for achieving a goal. While it might not always be possible, be mindful that when it comes to employees, a higher level of commitment often comes when employees are part of the goal-setting process. Because it's important to encourage employees to set goals for themselves as well as the business, relevancy also plays a role in this principle. Making sure employees fully understand business goals can help them create personal goals in line with your vision for the business. Regular, constructive feedback is crucial to measuring progress, clarifying expectations and for recognizing to-date accomplishments. The longer the timeline for achieving a specific goal, the more important it is to provide regular feedback.

Ebong (2006) revealed that complexity affects task performance and can affect motivation. Task performance can be optimized by first considering task complexity when setting a timeline. A person must be allowed enough time to meet a goal expectation. In addition, the goal timeline should include a learning curve allowance when necessary. The objective of the goal setting and task performance theory is to facilitate success. Ensuring the tasks and conditions surrounding the goals don't frustrate or prevent people from accomplishing their objectives reinforces goal achievability and attainability.

Car Loans and Task Delivery of Office Staff

A common fringe benefit provided to employees is a company car either sponsored through loan or officially provided (Nweke, 2021). Car loans or purchases by management is necessary to enable staff carry out given task as expected. Cars serve as logistics and comfort to staff. It is morale booster to deliver task within timeline. However, for fringe benefits tax purposes there is an important distinction between the employer providing a car to the employee and the employer making payments on a car loan taken out by the employee to buy the car; the rules for determining the taxable value of the fringe benefit in both instances are different. Car fringe benefits are a distinct category of fringe benefit. However, in order to be a car fringe benefit as defined, the car must be provided by either:

- the employer;
- an associate of the employer; or
- pursuant to an agreement between the employer or an associate of the employer and another person.

Where the employer makes payments on a car loan taken out by the employee, this would not be a car fringe benefit as defined. Accordingly, the application of the FBT (Fringe Benefit Tax) law to such payments is different to the FBT law applying to car fringe benefits. For car fringe benefits, there are two methods on which the taxable value of the car fringe benefit can be calculated: the statutory formula or the cost basis.

Under the statutory formula method, the taxable value of the car fringe benefit is 0.2 times the "base value" of the car multiplied by the number of days in the year of tax that the car fringe benefits were provided divided by the number of days in the year of tax, with the result reduced by the amount (if any) of the recipient's contribution. For these purposes, the "base value" of the car is equal to the cost price of the car where the first day of the FBT year (1 April) of tax is on or earlier than the fourth anniversary of the provision of the car fringe benefit. If the car was provided after that fourth anniversary, the "base value" is equal to two thirds of the cost price of the car.

Under the cost basis, the taxable value of the car fringe benefit is equal to the operating costs of the car reduced by the business use percentage, with that result reduced by the amount (if any) of the recipient's contribution. For these purposes, the operating cost of the car includes depreciation, finance charges and operating costs.

The cost basis cannot be used unless the logbook and odometer rules have been complied with. The logbook and odometer rules require that logbooks must be maintained for a 12 week period during the first year and every fifth year that the car is provided as a fringe benefit, and that odometer records be maintained throughout the period that the car is provided as a fringe benefit. Such records must be in the possession of the employer by the date that the employer lodges its fringe benefits tax return, or by such later time as the Commissioner allows. However, section 123B states:

The substantiation rules do not apply in relation to a benefit if the nature and quality of evidence that a person has satisfies the Commissioner that the taxable value of the benefit is not greater than the amount specified in the taxpayer's return for the FBT year as the taxable value of that benefit (Bernadin, 2015).

Where the employer makes payments on a car loan taken out by the employee this would be categorised under the most law as an expense payment fringe benefit rather than a car fringe benefit. Therefore, the statutory formula or cost basis method is not available to calculate the taxable value of the fringe benefit.

Christoph and Mayor (2016) revealed that where there is business use of the car, the employer must rely on the otherwise deductible rule to reduce the taxable value of the car expense payment benefit. This will of course reduce the burden of direct purchase by a staff when payment method is undertaken by the employer. The otherwise deductible rule for car expense payment benefit allows for two alternative ways to substantiate the business use percentage. More complicated rules apply to determine the car expense payment fringe benefit where the employer pays the car loan payments only in part. In light of the above analysis, any presumption that calculating the value of car fringe benefits is simple, is dispelled. Moreover, consideration should always be given to:

- Determining whether an employer should purchase or lease the car.
- The extent that the car is used for private or business purposes.
- The cost of the car – the application of the statutory formula method for a luxury car essentially used for private purposes may result in a prohibitive FBT liability.
- Ensuring that correct and accurate logbooks are maintained and updated every five years.
- If the car is leased by the employer, whether a novated lease should be executed

Medical Care and Task Delivery of Office Staff

Fringe benefit is contained in the Patient Protection and Affordable Care Act of International Labour Law. It requires businesses that employ more than 50 people to provide healthcare plans, and employees are required to have health insurance coverage. The health care plans cover visits to primary care physicians, specialist doctors, and emergency care (Bryman, 2015).

The Federal Unemployment Tax Act (FUTA) requires employers to pay a federal and state unemployment tax to the Department of Labor, which provides wages, training, and career guidance to employees who become unemployed due to no fault of their own. Such benefits are meant to provide brief monetary assistance to unemployed citizens who meet the requirements of the act. Businesses that employ over 50 employees are required by law to provide family and medical leave to an employee who has worked for over one year in the company. The medical leave is unpaid, protected, and can last up to 12 weeks.

Agwu (2013) agreed that the worker's compensation benefit is administered by the Department of Labor to federal workers who are injured at their workstation or acquire an occupational disease. Employees are provided with medical treatment, wage replacement benefits, rehabilitation, and other benefits. The compensation requirements vary by state, and injured employees should contact their state worker's compensation board (Abdullah, 2013).

Leave Bonus and Task Delivery of Office Staff

Leave bonus refers to payments made to staff during leave. It could be an annual one-off payment. However, there are other dimensions of leave which may include making arrangement for staff sabbatical. Leave bonus renews staff vigor to work better or deliver on tasks (Nweke, 2021). When a staff is fringed by leave bonus, considering task accomplishment or delivery upon return becomes psychologically enabled. Bonus leave may be used for any purpose for which regular vacation leave is used. Bonus leave shall be charged in units of time consistent with regular vacation leave guidelines. The employee shall determine whether to charge approved leave to regular vacation leave or bonus leave. A growing number of companies offer sabbaticals as a fringe benefit on leave. These work to reward hard-working employees, entice new employees, and reduce attrition.

A sabbatical or a career break lasting around four to 10 weeks is usually given to employees who have achieved a certain number of years of service. For example, a company might

allow employees to take a one-month sabbatical after working for at least three years. Sabbaticals can be paid, partially paid, or unpaid, but they have one aim: to give employees time out to focus on their own interests, no strings attached. Many individuals use their time off to travel, do volunteer work, take a training course, immerse themselves in a hobby, care for a family member, or simply recharge.

In most tertiary institutions across the globe, and under the universities' collective agreement, everyone is entitled to holiday bonus. Employees receive it on the basis of their right to annual leave. Returning to work after annual leave is not a condition for the bonus, and if certain conditions are met, you can also be paid holiday bonus when ending employment.

The size of the holiday bonus is 4–6% of monthly salary multiplied by the number of full holiday credit months. For employees who are not on a monthly salary, the holiday bonus is 50% of pay during annual leave. An employee can agree with his or her employer to swap holiday bonus for time off. Holiday bonus is paid at the same time as pay for July. It is set in accordance with the role the employee performs in June (Abdulahi, 2016).

When you finish working for an employer, you are paid holiday bonus for all the annual leave days you accrued by the end of employment and for which you were not paid holiday pay. As of 1 August 2022, holiday bonus paid upon termination of employment is reduced by half if the employment ends (Braton, and John, 2015).

Methodology

The study adopted correlational research design. The study adopted 100 population including unit secretaries, admin officers, technical staff, offices officers of principal officers, HODs in Captain Elechi Amadi Polytechnic Rumuola, Rivers State University, Ken Saro Wiwa Polytechnic, Bori, Ignatius Ajuru University of Education, Rivers State School of Management Technology, Rumueme (source: Registry unit of Institutions under study). The sample size adopted the census sampling technique in which the entire population of 100 was studied. Out of the 100 copies of questionnaires distributed, 90 representing 90% were duly returned and completed and the study used the returned copies for its study. The study used modified 4-likert scale of Strongly agreed (4), Agreed (3), Disagree (2), Strongly Disagreed (1). The three research questions were answered using mean and standard deviation at mean criterion of 2.5, while the null hypotheses were tested using Pearson Product Correlation Coefficient at .05 significance level.

Results

Demographics of Respondents

Table 1: Staff Category

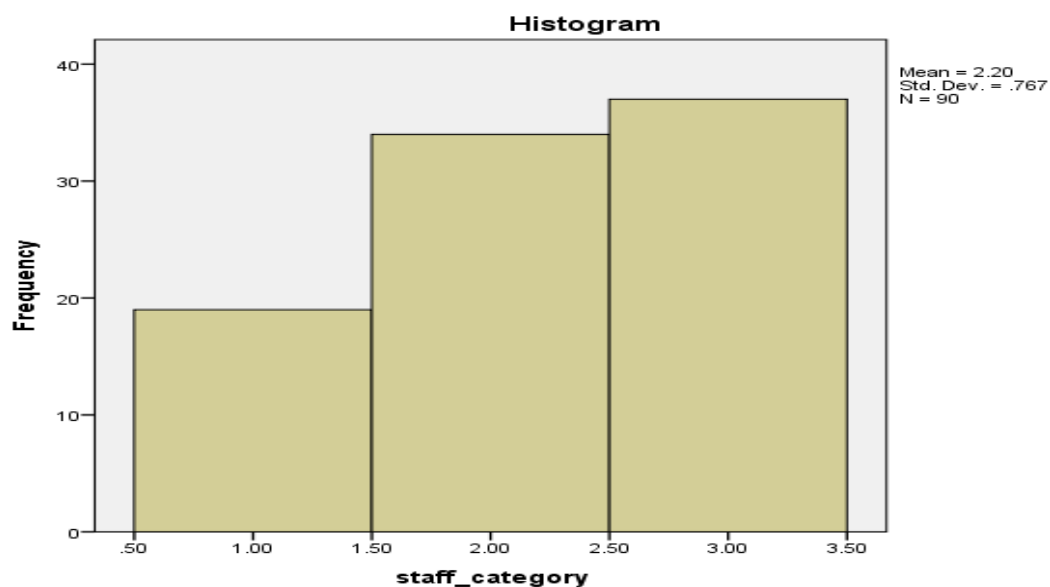
Staff Category	Frequency	Percent
secretaries	19	21.1
admin officers	34	37.8
technical officers	37	41.1

Total

90

100.0

Table 1 above showed that there were 19 secretaries representing 21.1%, administrative staff were 34 or 37.8%, technical staff were 37 or 41.1%.



Research Question 1: What is the relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State?

Table 2: Mean and standard deviation of the relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State.

S/N Items	N=90	Mean	Std. Deviation	Remark
1. There is medical facility within the campus		3.40	.49	Agreed
2. The medical centre may be accessed any time of the day or night		2.36	1.33	Disagreed
3. Management provides Health Insurance for staff		1.85	1.12	Disagreed
4. Staff who get injured during official tasks are compensated		2.17	1.15	Disagreed
5. Staff undergo medical check-ups before certain tasks		1.36	.48	Disagreed
Grand Mean		2.23	.91	Disagreed

Table 2 above showed mean score of 3.40 and SD .49 which showed that respondents agreed that there is medical facility within the campus. Item 2 with mean score of 2.36 and SD 1.33 showed that respondents disagreed that medical centre may be accessed any time of the day or night. In item 3 mean score of 1.85 and SD 1.12 showed that respondents disagreed that management provides Health Insurance for staff. Item 4 showed mean score of 2.17 and SD 1.15 implied that respondents disagreed that staff who get injured during official tasks are compensated. In item 5 mean score of 1.36 and SD .48 implied that respondents disagreed that staff undergo medical check-ups before certain tasks.

Thus, grand mean score of 2.23 > 2.5 implied that respondents disagreed that there is a relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State.

Research Question 2: What is the relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State?

Table 3: Mean and standard deviation of the relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State.

S/N Items	N=90	Mean	Std. Deviation	Remark
6. Management has car loan policy for staff		1.18	.39	Disagreed
7. Car loan is provided staff on rotational basis		2.46	1.26	Disagreed
8. Senior staff have official cars assigned to them		2.90	1.14	Agreed
9. Car loans enjoy Fringe Benefit Tax born by management		2.07	1.21	Disagreed
Grand Mean		2.15	1.00	Disagreed

Table 3 above showed mean score of 1.18 and SD .39 which showed that respondents disagreed that Management has car loan policy for staff in item 6. In item 7 mean score of 2.46 and SD 1.26 showed that respondents equally disagreed that car loan is provided staff on rotational basis. In item 8 mean score of 2.90 and SD 1.14 implied that respondents agreed that senior staff have official cars assigned to them. In item 9 mean score of 2.07 and SD 1.21 implied that respondents disagreed that car loans enjoy Fringe Benefit Tax born by management.

Thus, aggregate mean score of 2.15 < 2.5 implied that respondents disagreed that there is a relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State.

Research Question 3: What is the relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State?

Table 4: Mean and standard deviation of the relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State?

S/N Items	N=90	Mean	Std. Deviation	Remark
10. Staff have leave schedule annually		3.36	.48	Agreed
11. Staff take their leave bonus or allowance before proceeding on leave or within leave timeline		1.92	1.21	Disagreed
12. There is bonus shared to staff annually		1.23	.42	Disagreed
13. Management negotiate and plan for sabbaticals for staff		2.46	1.26	Disagreed
Grand Mean		2.24	.84	Disagreed

Table 4 above showed in item 10 mean score of 3.36 and SD .48 which showed that respondents agreed that staff have leave schedule annually. In item 11 mean score of 1.92 and SD 1.21 which showed that respondents disagreed that staff take their leave bonus or allowance before proceeding on leave or within leave timeline. In item 12 mean score of 1.23 and SD .42 showing that respondents disagreed that there is bonus shared to staff annually. Similarly, in item 13 respondents disagreed that management negotiate and plan for sabbaticals for staff with mean score of 2.46 and SD 1.26.

Thus, grand mean score of $2.24 < 2.5$ implied that respondents disagreed that there is a relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State

Test of Null Hypotheses

H₀₁: There is no significant relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State.

Table 5: PPMC test of significant relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State.

Variables		Provision of healthcare			
Task	Pearson Correlation	1	.083**	-.151**	.544**
Delivery of	Sig. (2-tailed)		.002	.000	.000
Office staff	N	90	90	90	90
	Pearson Correlation	.083**	1	.600**	.475**

Sig. (2-tailed)	.002		.000	.000
N	90	90	90	90
Pearson Correlation	-.151**	.600**	1	.039
Sig. (2-tailed)	.000	.000		.150
N	90	90	90	90
Pearson Correlation	.544**	.475**	.039	1
Sig. (2-tailed)	.000	.000	.000	
N	90	90	90	90

** . Correlation is significant at the 0.01 level (2-tailed).

Table 5 above showed N-value of 90, correlation coefficient (Spearman rho) value of .039, p-value of .002<.05 which showed that there is significant relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State. The null hypothesis is therefore rejected.

H02: There is no significant relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State.

Table 6: PPMC test of significant relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State

Variables		Car Loans			
		Item5	Item6	Item7	Item8
Task Delivery of Office Staff	Correlation Coefficient	1.000	.048	.613**	.805**
	Sig. (2-tailed)	.	.001	.000	.000
	N	90	90	90	90
	Correlation Coefficient	.048	1.000	.576**	.113**
	Sig. (2-tailed)	.001	.	.000	.000
	N	90	90	90	90
	Correlation Coefficient	.613**	.576**	1.000	.540**
	Sig. (2-tailed)	.000	.000	.	.000
	N	90	90	90	90
	Correlation Coefficient	.805**	.113**	.540**	1.000
	Sig. (2-tailed)	.000	.000	.000	.
	N	90	90	90	90

** . Correlation is significant at the 0.01 level (2-tailed).

Table 6 above showed N-value of 90, coefficient value of .805, p-value of .001<.05 which showed that there is a significant relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State. The null hypothesis is therefore rejected.

H03: There is no significant relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State

Table 7: PPMC test of significant relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State.

Variables		Leave Allowance			
		Item9	Item10	Item11	Item12
Delivery of Office Staff	Correlation Coefficient	1.000	-.056*	.127**	.652**
	Sig. (2-tailed)	.	.040	.000	.000
	N	90	90	90	90
	Correlation Coefficient	.056*	1.000	.780**	.026
	Sig. (2-tailed)	.000	.	.000	.000
	N	90	90	90	90
	Correlation Coefficient	.127**	.780**	1.000	.233**
	Sig. (2-tailed)	.000	.000	.	.000
	N	90	90	90	90
	Correlation Coefficient	.652**	.026	.233**	1.000
	Sig. (2-tailed)	.000	.003	.000	.
	N	90	90	90	90

Table 6 above showed n-value of 90, coefficient value of .652, p-value of .003<.05 which showed that there is a significant relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State. The null hypothesis is therefore rejected.

Summary of Findings

The findings of the study are hereunder itemized:

1. There is no relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State.

2. There is a significant relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State.
3. There is no relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State
4. There is a significant relationship between car loan and task delivery of office staff in tertiary education institutions in Rivers State.
5. There is no relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State
6. There is a significant relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State.

Discussion of Findings

The findings of the study are hereunder discussed:

Medical Healthcare and Office Staff Delivery

The findings of the study indicated that significant relationship between provision of healthcare and task delivery of office staff in tertiary education institutions in Rivers State. Aligning with the findings of the present study, Bryman, (2015) stated that fringe benefit is contained in the Patient Protection and Affordable Care Act of International Labour Law. It requires businesses that employ more than 50 people to provide healthcare plans, and employees are required to have health insurance coverage. The health care plans cover visits to primary care physicians, specialist doctors, and emergency care.

Car Loans and Task Delivery of Office Staff

The findings of the study revealed that there is a significant relationship between car loans and task delivery in tertiary institutions in Rivers State. Nweke, (2021) stated that a common fringe benefit provided to employees is a company car either sponsored through loan or officially provided. Car loans or purchases by management is necessary to enable staff carry out given task as expected. Cars serve as logistics and comfort to staff. It is morale booster to deliver task within timeline. However, for fringe benefits tax purposes there is an important distinction between the employer providing a car to the employee and the employer making payments on a car loan taken out by the employee to buy the car; the rules for determining the taxable value of the fringe benefit in both instances are different Car fringe benefits are a distinct category of fringe benefit.

Leave Allowance and Task Delivery of Office Staff

The findings of the findings study revealed that there is a significant relationship between leave allowance and delivery of office staff in tertiary education institutions in Rivers State. Nweke (2012) stated that leave bonus refers to payments made to staff during leave. It could be an annual one-off payment. However, there are other dimensions of leave which may include making arrangement for staff sabbatical. Leave bonus renews staff vigor to

work better or deliver on tasks. When a staff is fringed by leave bonus, considering task accomplishment or delivery upon return becomes psychologically enabled. Bonus leave may be used for any purpose for which regular vacation leave is used. Bonus leave shall be charged in units of time consistent with regular vacation leave guidelines. The employee shall determine whether to charge approved leave to regular vacation leave or bonus leave. A growing number of companies offer sabbaticals as a fringe benefit on leave. These work to reward hard-working employees, entice new employees, and reduce attrition.

Conclusion

The study investigated fringe benefits and task delivery of office staff in tertiary education institutions in Rivers State. It found that the variables of medical healthcare to staff is essential to enhancing staff task delivery. The variables of payment of leave allowance or management involvement in staff sabbatical, provision of car loans were identified as necessary to raise staff ability to delivery on tasks in tertiary institutions in Rivers State.

Recommendations

Based on the findings of the study, the following recommendations have been made:

1. Management of tertiary education institutions should not just provide medical centres but that it should run for 24 hours with befitting facilities and personnel.
2. Staff should be supported to acquire cars under management sponsored loans and/or provide official cars for deserving staff.
3. Management should incorporate leave allowances to staff pay by capturing it in the annual budget to enhance staff task delivery in tertiary institutions in Rivers State.

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