



RESEARCH ARTICLE ↓

Effect of Staff Welfare Packages on Performance of Enugu Electricity Distribution Company (EEDC), in Enugu State, Nigeria

Authors

Nnamani, Jane Udewo¹, Ugwu, Felix Ikechukwu PhD² and Oluka, Kingsley Ugochukwu³

Authors	Affiliation
1 st , 2 nd & 3 rd	Department of Business Administration, Enugu State University of Science and Technology (ESUT), Enugu

Abstract

The study evaluated effect of staff welfare packages on performance of Enugu Electricity Distribution Company (EEDC) in Enugu state. The specific objectives were to: examine the effect of housing allowance on the average cost of operation and evaluate the effect of educational facilities on the output in Enugu Electricity Distribution Company (EEDC). The study used the descriptive survey design approach. The primary source of data was the administration of questionnaire. The population of the study consisted of seven hundred and eighty (780) management and senior staff. The adequate sample size of two hundred and sixty-four (264) using Freund and William's statistic formula at 5 percent margin of error. Two hundred and fifty (250) staff returned the questionnaire and accurately filled. That gave 95 percent response rate. Data was presented and analyzed by mean score and standard deviation using Sprint Likert Scale. The hypotheses were analyzed using Z - test statistic tool. The findings include that Housing allowance had positive effect on the average cost of operation, $Z (95, n = 250), = 4.965 < 6.799, P < .05$ and Educational facilities had positive effect on the output in Enugu Electricity Distribution Company (EEDC), $Z (95, n = 250), = 6.103 < 7.684, P < .05$. The study concluded that Housing allowance and educational facilities had positive effect on the average cost of operation and output in Enugu Electricity Distribution Company (EEDC). The study recommended amongst others that the management should endeavor to provide housing allowance to staff for better productivity of the organization as housing assistance can clearly make a difference in moving families from welfare to work.

Keywords: Staff Welfare Packages; Electricity Distribution Company (EEDC); Performance; Educational Facilities;

Introduction

Lack of inadequate welfare packages and other incentives lead to *poor worker's motivation* which greatly affects their outcomes hence; there is need for employers to give staff welfare package and other incentives for the benefits of the employees and the organization as well. The ability of workers to give their all in providing great service and making sure that resources are used efficiently determines the effectiveness of the business (Poi, 2020). Finding ways to meet employees' demands and inspire them to be highly productive is one of management's key responsibilities. This presumption is that each employee has an internal drive that drives him in a certain way toward the accomplishment of his overall life goal. (Akintoye & Ofobruku, 2022) asserts that organizations may differ, but one common objective of every organization is growth and development, which is only possible when the organization is performing well in its environment. As managers work hard to satisfy the needs of stakeholders, the push to overcome poor productivity and enhance organizational performance has been at the forefront of organizational objectives.

Most organizations achieve notable success in their activities not only because they work in good environments, or because they are competent of competing favorably with other firms but most because the management (or those at the apex of affairs) of such firms provide them with the incentives that make their worth enjoying. They appreciate the fact that no organisation performs efficiently and effectively if the human elements are not adequately motivated. The provision of those things (welfare package) motivates workers to perform task in firms to create the enabling environment for good performance among the workforce. Therefore, it is the responsibility of the employer to educate every employee about the benefits they are entitled to avail of and how to decide what package choices provide the best options for them and their families. To avoid confusion among employees about the benefits, simplifying the explanation is the best way to ensure clarity about the information they are being provided with effectively. Ultimately, they can decide which package works the best for them.

Statement of the Problem

Employee welfare is the entire term that explains the physical and mental health and wellbeing of employees. This includes their physical work environment as well as other factors in and outside the organization that affect their health, quality of life, mental wellbeing and, in turn, their performance at work. Employee welfare initiatives are designed to look at reducing absences from work as a result of illness or injury as well as encouraging and promoting healthier attitudes and lifestyles which will have a positive influence on every aspect of the employee's life. Today, organizations neglect employee welfare, (housing allowance, poor educational facilities, poor health care) not only these issues go unaddressed, but the employer become partly responsible for any welfare issues faced by the employees, which include high cost of absenteeism, stress, poor output, Poor communication, reduced working long hours, Lack of direction, Poor relationships with manager and Unsafe working condition etc.

This means that you will not only have to deal with the costs of having gaps to fill in terms of the team when people take time off for health and wellbeing issues, but the company may also have additional costs in terms of workers compensation claims. Based on this, the need to study the effect of staff welfare packages on performance of Enugu Electricity Distribution Company (EEDC) in Enugu state.

Objectives of the Study

The main objective of the study was to evaluate the effect of staff welfare packages on performance of Enugu Electricity Distribution Company (EEDC) in Enugu state. The specific objectives were to:

- i. Examine the effect of housing allowance on the average cost of operation in Enugu Electricity Distribution Company (EEDC).
- ii. Evaluate the effect of educational facilities on the output in Enugu Electricity Distribution Company (EEDC)

Research Questions

The following Research Questions guided the study

- I. What is the effect of housing allowance on the average cost of operation in Enugu Electricity Distribution Company (EEDC)?
- II. What is the effect of educational facilities on the output in Enugu Electricity Distribution Company (EEDC)?

Statement of Hypotheses

The following null hypotheses guided the study

- i. Housing allowance has no positive effect on the average cost of operation in Enugu Electricity Distribution Company (EEDC).
- ii. Educational facilities have no positive effect on the output in Enugu Electricity Distribution Company (EEDC).

Significance of the Study

This study will be of great benefit to the management of the electricity distribution companies, the general public, government and as future reference material on related topics.

Management of the Electricity Distribution Company:

The management of the electricity distribution company will benefit from this study because through the findings of this study they will be able to understand the importance of staff welfare packages in their organization.

General Public:

The general public will benefit from this study because it will lead to improvement in power generation.

Government:

Government will benefit from this study because better performance of the distribution company will lead to economic development.

Review of the related literature

Conceptual Review

Staff

Staff is a group of people who work for an organization, often for a special purpose, or who work for a manager within an organization. Staff in an organization is the employees who help to ensure that the activities of the organization are in accordance with the objectives of the organization. It involves the process of selecting employees depending on the particular duties they will perform for the company (Wanda, 2023). The goals of the organization are used to determine the personnel priorities. The organizational staffing method has benefits and disadvantages. In certain cases, it is desirable to staff in this fashion. When staffing a company, attention is paid to both the amount and quality of the employees. An organization's staff, usually referred to as its employees, is its foundation. No matter what level, employees are in charge of the company. This means their strength, commitment and dedication, and their emotional connection with the organization can't be judged as assets in monetary value. Successful companies know and value their staff. They put forth a lot of effort to offer competitive wages, gratifying benefits, and supportive work environments because they recognize that people are crucial to the success of any firm (Hobson, 2019). A staff function is a secondary role performed by individuals in a company who assist the line functions in achieving their goals although they do not immediately participate in an activity.

Welfare

Welfare is a sort of aid used to make sure that society's citizens can satisfy necessities like food and shelter. The word "welfare" describes a number of government initiatives that offer financial or other assistance to people or organizations who are unable to maintain themselves. The pursuit of labor, education, or, in certain cases, a higher standard of life, are some of welfare's many purposes. (Hayes, Estevez & Schmitt, 2023). The Labor Standards Act; revealed that the term "labor welfare "means all the policies and businesses with the purpose of promoting the quality of life of workers and their families, except those policies and business relating to the basic conditions of employment such as wages or working hours. The purpose of this Act is to contribute to improving the welfare of workers and to develop a balanced national economy, by regulating matters necessary for performing the systematic welfare activities of workers. The stated concern for employees at all levels that supports their job and the environment in which it is carried out is known as the corporate attitude or commitment known as welfare (Itodo & Abang, 2018).

Staff Welfare Packages

Staff welfare packages are a comprehensive term including various services, benefits and facilities offered to employees by their employers. The welfare packages need not only be monetary. The word "staff welfare" refers to a broad variety of amenities that are necessary for workers' wellbeing. Organizations provide welfare facilities to their employees to keep their motivation levels high. There are two types of employee welfare programs: statutory and non-statutory welfare programs (Itodo & Abang, 2018). The staff welfare packages include benefits which are not necessarily monetary, which results as a relationship between employer and employees, to complement wages/salaries occasionally which are most times geared towards the improvement of employee's performance and increase in productivity of an organization." The structure is significant to both the organization and employees. It is expected that good staff welfare structure will encourage the employees to improve their general attitude towards jobs specified and the organization at large. But for the employees, benefits symbolize bonus such as added income, job security, and desirable working environments (Itodo & Abang, 2018). Staff welfare exists in all culture and organization and that existed at all times. They take different shapes and practices that attract different individuals, in respect of their employees need, they are called "welfare services" "welfare benefits employees" "income" or "simply "supplementary, compensation or "pay and non-wage remuneration.

Components of Staff Welfare Packages

Housing Allowances

Housing benefit (or housing allowance) is a group of social benefits aimed at reducing households' housing expenditure. It is a mean-tested benefit, also based on household composition, housing type and location of residence. Housing allowance is generally a form of payment designed to cover the costs of housing for employees. This can include rent or mortgage payments, as well as related costs such as cleaning and childcare. Housing allowances are often provided in situations where an employee has to live somewhere other than their usual area for work purposes, such as in a remote location or a different state or country (QuickBooks, 2022). They can be part of an employment contract or offered as an incentive for existing employees to relocate. Generally speaking, housing allowances are paid to employees as part of their wages so they can pay for housing expenses themselves. House allowances are predetermined sums provided by an employer on a regular basis in addition to wages in order to cover the employee's housing expenses. Employers can use a benefit allowance to give employees flexibility in creating a benefits package that best meets their needs. Rather than imposing a particular healthcare plan on all employees (kagan, Estevez and Kvilhaug, 2021).

Educational facilities

Educational facilities mean the equipment, premises or other school property while "educational services" includes services provided by teachers. Educational facilities are any buildings, pieces of technology, or designated areas for special educational uses that were constructed, installed, or established with the primary goal of serving the community's educational needs and secondary goals of social and recreational needs. They may be used legally if

approved by the boards. School facilities are crucial components in educational institutions that can ensure a positive learning environment and improve the accomplishment of educational goals (Momoh & Obiweluzor, 2022). Educational facilities also refer to non-human and non-financial resources which include all movable and immovable materials which are used for teaching, learning and other school activities. A good school environment fosters desirable behavior, creativity, harmonious relationships, and problem-solving skills among students. The provision of school facilities creates a conducive teaching and learning environment for teachers, students, and other staff members to perform their duties effectively. In the same vein, the degree to which school facilities are given and administered determines the quality and grade of educational output.

Performance

Comparison of an organization's aims and objectives with its actual performance in three separate areas financial performance, market performance, and shareholder value is known as organizational performance. Items like piloting, evaluation, efficiency, effectiveness, and quality should be used to accomplish performance. However, performance is not a definite concept, and requires some forms of measurement. However, there are many aspects to performance, and in the modern business with the chief focus on profit, financial performance tops it all, (Ali and Qun (2019) & (Mbah, Nwatu E.C., & Okwor, E.O.,2021)

Components of Performance that Formed Part of the Objectives of the Study

Average Cost of Operation

Operating (Operational) costs are the expenses which are related to the operation of a business, or to the operation of a device, component, and piece of equipment or facility (Anderson, 2009). They are the cost of resources used by an organization just to maintain its existence. The formula for average cost of operation is

$$\text{Average Cost} = \frac{\text{TotalCost}}{\text{Quantity}} = \frac{Tc}{Q}$$

Operation Cost = Cost of goods sold + operating expenses

Output

Outputs from an organization will vary enormously, but are likely to include waste materials, including atmospheric emissions, sewage and solid waste, and – in the case of many organizations the end product itself. Organizational performance comprises the actual output or results of an organization as measured against its intended outputs (or goals and objectives) and involves the recurring activities to establish organizational goals, monitor progress toward the goals, and make adjustments to achieve those goals more effectively and efficiently (Edeh, Nnamani & Mbah, 2023). A country's gross domestic product, often known as its output, is the sum of all the commodities and services the nation produced within a specific time period. The phrase can be used to describe all the labour, effort, commodities, or services that a person, business, factory, or machine produces. Although the manufacturing sector often makes just a tiny portion of the overall production or employment in African countries, its expansion has long been regarded as essential to the continent's economic success. The amount of real gross domestic product (GDP) per person, the export-import ratio, and political stability all had a long-term impact on the manufacturing sector's production. Also, that in the short run period, the level of manufacturing was driven by export-import ratio and political stability (Olawumi & Ogungbenle, 2018).

Theoretical Review

Expectancy Theory

This theory was proposed by Redmond in 2009. The fundamental tenet of the theory is that individuals will be motivated if they feel that their actions will result in the desired result. (Redmond, 2010). Expectancy theory proposes that work motivation is performance and outcomes and individuals modify their behaviour based on their calculation of anticipated outcomes (Torrington 2009). Because it can and has assisted leaders in developing workplace motivational programs, this has the practical and advantageous effect of increasing motivation. This theory is built upon the idea that motivation comes from a person believing that he/she will get what he/she wants in the form of performance or rewards. The theory emphasizes individual perceptions of the environment and subsequent interactions that result from personal expectations, even though it does not fully encompass individual motivation factors. This gives leaders a foundation on which to build a better theory of motivation.

Herzberg's Two-Factor Theory

The theory which is also referred to as the motivator – hygiene theory was propounded by Fredrick Herzberg as cited in Okorie (2012). Motivational factors are intrinsic to work itself. They make the work more challenging, enjoyable and rewarding. These factors include achievement, recognition, responsibility, advancement, growth possibility and the work itself. On the other hand, the hygiene or dissatisfiers have a preventive quality because workers may not be happy working when the environment, they operate in is not hygienic. However, the good hygiene in their work environment does not necessarily guarantee happiness. Rather, it helps to reduce the feeling of dissatisfaction. The office setting is explained by the hygiene considerations, which were created to cut down on pointless small talk. Organizational policy and administration, supervision, pay, working conditions, relationships with superiors and subordinates, status and security are among the hygiene-related aspects.

Empirical Review

The Effect of Housing Allowance on The Average Cost of Operation

Ede and Mbah (2020) conducted a study on evaluation of the relationship between organizational justice and job satisfaction among employees of five selected manufacturing firms in south east, Nigeria. Five thousand and eleven study participants (5 011) were employed. Eight hundred and ninety-five (895) respondents made up the study sample. Questionnaire which was validated by experts was the instrument used for data collection. Some of the major findings was that there was a positive relationship between promotion and employee commitment in the five selected manufacturing firms in South-East, Nigeria ($r = .875$; $p = .000 > 0.05$, $n=895$); there was a positive relationship between regular payment of salary and employees Productivity in the five selected manufacturing firms in South-East, Nigeria ($r = .745$; $p = .000 > 0.05$, $n=895$).

Gannon (2022) carried out a study in New Jersey on the effect of housing allowance on the average cost of operation in the manufacturing industry, in the study a population of 276 workers was studied using the survey method of research and questionnaire as the instrument of data collection. The Chi-Square statistical tool was used in the analysis and it was found that housing allowance has significant positive effect on the average cost of operation of the manufacturing industry.

Finally, Nzelibe (2022) conducted a study in Anambra state on the relationship between housing allowance and the average cost of operation of the brewery industry, in the study a population of 325 workers was studied using the survey method of research and questionnaire as the instrument of data collection, the regression method of analysis was used in analyzing the data and it was found that housing allowance has significant positive effect on the average cost of operation in the brewery industry.

The Effect of Educational Facilities on the Output

Adigeb, Anake, and Undie, (2017) conducted a study on the Impact of Educational Facilities on Student's Teaching/Learning Process in Abeokuta Ogun State, Nigeria. The primary goal of this study was to determine how educational facilities in the Nigerian state of Ogun's Abeokuta North Local Government Area affected pupils' academic performance. Two null hypotheses were developed to guide the investigation in order to fulfill the goal. Accordingly, a literature study was conducted. For the study, an ex-post facto research design was used. Through the use of simple random selection procedures, 550 secondary school pupils were randomly chosen as the sample size. The major tool utilized to gather data was the questionnaire. The test-retest procedure was used to determine the instrument's reliability estimate. The statistical approach used to assess the hypotheses was an independent t-test analysis. At a significance level of 0.05, each hypothesis was tested. The analysis's findings showed that using ICT in the classroom and having decent facilities have distinct effects on students' academic performance.

Wabara, Chijindu and OKwudili (2017), conducted a study on Effects of Manpower Development on Organizational Efficiency: A Study of Enugu Electricity Distribution Company (Eedc) In Abia State, Nigeria. The study focused on the effects of manpower development on organizational efficiency, with reference to Enugu Electricity Distribution Company (EEDC) in Umuahia Abia State, Nigeria; covering the period of 2014 to 2016. The specific goals were to identify the manpower training and development programs used by EEDC to develop its employees, to determine the effect of such programs on employees' performance, and to pinpoint obstacles that impede EEDC's effectiveness in Abia State. Primary and secondary data were utilized in the survey study strategy that the researcher used. The analysis was conducted using descriptive statistics and logistic regression analysis. Findings showed that the primary training and development programs used by EEDC to develop their workforce were orientation, internship training, case study method, seminar/workshop, and classroom method, with internship training method, case study method, and seminar/workshop having an impact on the performance of the employees. Additionally, research showed that the major issues behind the subpar performance and inefficiency of EEDC in Abia State included a lack of modern equipment, insufficient megawatts of power, overload networks, vandalism/militancy, government policies, and peculiarities of the transmission and distribution network.

Marwa, Mona, and Bolbol, (2021), conducted a study on the experiences, difficulties, and acceptability of e-learning as a teaching tool among university medical personnel during the COVID-19 epidemic. In the past, e-learning was underused, particularly in underdeveloped nations. However, the COVID-19 pandemic's present dilemma caused everyone throughout the planet to rely on it for education. Objectives; To determine the university medical staff's opinions, assess their experiences, identify their obstacles to and issues with e-learning during the COVID-19 pandemic, and look into the variables influencing the adoption and use of e-learning as a teaching instrument in higher education. To investigate the factors influencing the adoption and usage of e-learning as a teaching tool among medical staff members at Zagazig University in Egypt, data were gathered using an electronic questionnaire using a validated Technology adoption Model (TAM). The majority of staff members (88%) believed that the technological prowess required to deliver online courses increases the educational value of the college staff's collective expertise. Participants agreed at rates of 77.1%, 76.5%, and 80.9% for the perceived usefulness, usability, and acceptability of e-learning, respectively. The biggest obstacles to e-learning were a shortage of computers and laptops (32%), poor computer lab conditions (36%), insufficient internet access (40%), and technical difficulties (32%). The most significant factors influencing acceptability of e-learning include younger age, having fewer than ten years of teaching experience, and being male.

Balogun and Adebayo (2019) conducted a study on Effect of E-Learning Tools on Students Academic Performance in Secondary Schools in Ilorin Metropolis, Nigeria. The study sought to determine the effect of e-learning tools on the students' academic performance in secondary schools in Ilorin metropolis, Nigeria. Descriptive research design of survey type was adopted for this study, a total of three hundred and thirty (330) teachers made up the sample of the study drawn from 10 public and private schools each. The instrument for the study consisted of twenty (20) items questionnaire generated to answer the research questions and hypotheses. The data were presented and analyzed using descriptive statistics of frequency distribution analysis (FDA). The study found that there is positive and significant relationship between the use of e-learning tools and students' academic performance. Based on the findings of the study, it was concluded that students' use of e-learning tools has significant effect on their academic

performance. Thus, it is confirmed that e-learning tools will help students learn more easily, encourage them to do better academically, and dramatically increase their interest in the learning materials.

Methodology

The geographical location of the study is the various offices of EEDC in Enugu state. These offices are the regional headquarters at Okpara Avenue, the district office at Onwa plaza Awkunanaw Enugu and the service centers at Achara Layout, Agbani Road, Abakpa Nike and Emene all in Enugu state. The choice of these firms was due to high number of staff. The study used the descriptive survey design approach. The primary source of data was the administration of questionnaire. The population of the study consisted of seven hundred and eighty (780) management and senior staff. The adequate sample size of two hundred and sixty-four (264) using Freund and William's statistic formula at 5 percent margin of error. Two hundred and fifty (250) staff returned the questionnaire and accurately filled. Thus, the response rate was 95%. Using content analysis, the validity of the instrument was checked, and the outcome was favorable. Utilizing the Pearson correlation coefficient (r), the dependability was evaluated. It gave a reliability co-efficient of 0.740 which was also good. Data was presented and analyzed by mean score (3.0 and above agreed while below 3.0 disagreed) and standard deviation using Sprint Likert Scale. The hypotheses were analyzed using Z - test statistic tool.

Data Presentation and Analyses

The Effect of Housing Allowance on the Average Cost of Operation in Enugu Electricity Distribution Company (EEDC)

Table 1: Responses to research question one: The effect of housing allowance on the average cost of operation in Enugu Electricity Distribution Company (EEDC)

		5	4	3	2	1	ΣFX	-	SD	Decision	
		SA	A	N	DA	SD		X			
1	Housing assistance substantially reduces housing costs in the EEDC.	500 100 40.0	256 64 25.6	48 16 6.4	58 29 11.6	41 41 16.4	903 250 100%	3.61	1.50 4	Agree	
2	The problem of crowding is solved with housing allowance in the organization and saves costs.	385 77 30.8	256 64 25.6	75 25 10.0	36 18 7.2	66 66 26.4	818 250 100%	3.27	1.598	Agree	
3	The housing allowance allows low-income households to afford "adequate" housing.	430 86 34.4	312 78 31.2	78 26 10.4	40 20 8.0	40 40 16.0	900 250 100%	3.60	1.434	Agree	
4	Through housing allowance, a household is free to rent private as well as public housing.	500 100 40.0	280 70 28.0	21 7 2.8	84 42 16.8	31 31 12.4	916 250 100%	3.66	1.453	Agree	
5	The provision of housing allowance reduces stress for the workers and the organization.	470 94 37.6	280 70 28.0	54 18 7.2	40 20 8.0	48 48 19.2	892 250 100%	3.57	1.523	Agree	
Total grand mean and standard deviation								3.542	1.5024		

Source: Field Survey, 2023

From the table 1, 164 respondents out of 250 representing 65.6 percent agreed that Housing assistance substantially reduces housing costs in the EEDC with mean score 3.61 and standard deviation of 1.504. The problem of crowding is solved with housing allowance in the organization and saves costs. 141 respondents representing 56.4 percent agreed with mean score of 3.27 and standard deviation of 1.598. The housing allowance allows low-income households to afford “adequate” housing 164 respondents representing 65.6 percent agreed with mean score of 3.60 and standard deviation of 1.434. Through housing allowance, a household is free to rent private as well as public housing 170 respondents representing 68.0 percent agreed with mean score of 3.66 and standard deviation of 1.453. The provision of housing allowance reduces stress for the workers and the organization 164 respondents representing 65.6 percent agreed with a mean score of 3.57 and standard deviation of 1.523.

The Effect of Educational Facilities on the Output in Enugu Electricity Distribution Company (EEDC)

Table 2: Responses to Research Question One: The Effect of Educational Facilities on the Output in Enugu Electricity Distribution Company (EEDC)

		5	4	3	2	1	ΣFX	-	SD	Decision
		SA	A	N	DA	SD		X		
1	The EEDC environment is conducive for learning and it enhances productivity.	460 92 36.8	368 92 36.8	21 7 2.8	88 44 17.6	15 15 6.0	952 250 100%	3.81	1.26 9	Agree
2	The organisation is equipped with proper facilities for the staff to learn.	365 73 29.2	368 92 36.8	3 1 4	76 38 15.2	46 46 18.4	858 250 100%	3.43	1.499	Agree
3	The educational facility in the organisation makes learning engaging and motivates staff to work harder.	405 81 32.4	376 94 37.6	18 6 2.4	80 40 16.0	29 29 11.6	868 250 100%	3.63	1.380	Agree
4	The facilities in the organisation boosts staff attendance and enthusiasm to work.	425 85 34.0	296 74 29.6	69 23 9.2	12 6 2.4	62 62 24.8	864 250 100%	3.46	1.573	Agree
5	Cost effectiveness as a result of educational facilities enhance growth in the EEDC.	530 106 42.4	236 59 23.6	42 14 5.6	86 43 17.2	28 28 11.2	922 250 100%	3.69	1.445	Agree
Total grand mean and standard deviation								3.604	1.4332	

Source: Field Survey, 2023

From the table 2, 184 respondents out of 250 representing 73.6 percent agreed that the EEDC environment is conducive for learning and it enhances productivity with mean score 3.81 and standard deviation of 1.269. The organization is equipped with proper facilities for the staff to learn 165 respondents representing 66.0 percent agreed with mean score of 3.43 and standard deviation of 1.499. The educational facility in the organization makes learning engaging and motivates staff to work harder 175 respondents representing 70.0 percent agreed with mean score of 3.63 and standard deviation of 1.380. The facilities in the organization boosts staff attendance and enthusiasm to work 159 respondents representing 63.6 percent agreed with mean score of 3.46 and standard deviation of 1.573. Cost effectiveness as a result of educational facilities enhance growth in the EEDC 165 respondents representing 66.0 percent agreed with a mean score of 3.69 and standard deviation of 1.445.

Test of Hypotheses

Hypothesis One: Housing allowance has no positive effect on the average cost of operation in Enugu Electricity Distribution Company (EEDC)

		Housing assistance substantially reduces housing costs in the EEDC.	The problem of crowding is solved with housing allowance in the organization and saves costs.	The housing allowance allows low-income households to afford "adequate" housing.	Through housing allowance, a household is free to rent private as well as public housing.	The provision of housing allowance reduces stress for the workers and the organization.
N		250	250	250	250	250
Uniform Parameters ^{a,b}	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.406	.314	.406	.430	.406
	Positive	.164	.264	.160	.124	.192
	Negative	-.406	-.314	-.406	-.430	-.406
Kolmogorov-Smirnov Z		6.419	4.965	6.419	6.799	6.419
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
a. Test distribution is Uniform.						
b. Calculated from data.						

Decision Rule

If the calculated Z-value is greater than the critical Z-value (i.e $Z_{cal} > Z_{critical}$), reject the null hypothesis and accept the alternative hypothesis accordingly.

Result

With Kolmogorov-Smirnon Z – value ranges from $4.965 < 6.799$ and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms the assertion of the most of the respondents that housing allowance had positive effect on the average cost of operation in Enugu electricity distribution company (EEDC).

Decision

Furthermore, comparing the calculated Z- value ranges from $4.965 < 6.799$ against the critical Z- value of 0.000 (2-tailed test at 95 percent level of confidence) the null hypothesis was rejected. Thus, the alternative hypothesis was accepted which states that housing allowance had positive effect on the average cost of operation in Enugu electricity distribution company (EEDC).

Hypothesis Two: Educational Facilities have no Positive Effect on the Output in Enugu Electricity Distribution Company (EEDC)

		The EEDC environment is conducive for learning and it enhances productivity	The organization is equipped with proper facilities for the staff to learn.	The educational facility in the organization makes learning engaging and motivates staff to work harder.	The facilities in the organization boosts staff attendance and enthusiasm to work.	Cost effectiveness as a result of educational facilities enhance growth in the EEDC.
N		250	250	250	250	250
Uniform Parameters ^{a,b}	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.486	.410	.450	.386	.424
	Positive	.060	.184	.116	.248	.112
	Negative	-.486	-.410	-.450	-.386	-.424
Kolmogorov-Smirnov Z		7.684	6.483	7.115	6.103	6.704
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
a. Test distribution is Uniform.						
b. Calculated from data.						

Decision Rule

If the calculated Z-value is greater than the critical Z-value (i.e $Z_{cal} > Z_{critical}$), reject the null hypothesis and accept the alternative hypothesis accordingly.

Result

With Kolmogorov-Smirnon Z – value ranges from $6.103 < 7.684$ and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms the assertion of the most of the respondents that educational facilities had positive effect on the output in Enugu electricity distribution company (EEDC).

Decision

Furthermore, comparing the calculated Z- value ranges from $6.103 < 7.684$ against the critical Z- value of 0.000 (2-tailed test at 95 percent level of confidence) the null hypothesis was rejected. Thus, the alternative hypothesis was accepted which states that educational facilities had positive effect on the output in Enugu electricity distribution company (EEDC).

Discussion of Findings

The Effect of Housing Allowance on the Average Cost of Operation in Enugu Electricity Distribution Company (EEDC)

From the result of hypothesis one, the calculated Z- value ranges from $4.965 < 6.799$ against the critical Z- value of 0.000 which implies that Housing allowance positive effect on the average cost of operation in Enugu Electricity Distribution Company (EEDC). In the support of the result in the literature review, Ede and Mbah (2020) conducted a study on evaluation of the relationship between organizational justice and job satisfaction among employees of five selected manufacturing firms in south east, Nigeria. Some of the major findings was that there was a positive relationship between promotion and employee commitment in the five selected manufacturing firms in South-East, Nigeria ($r = .875$; $p = .000 > 0.05$, $n=895$); there was a positive relationship between regular payment of salary and employees Productivity in the five selected manufacturing firms in South-East, Nigeria ($r = .745$; $p = .000 > 0.05$, $n=895$). Gannon (2022) carried out a study in New Jersey on the effect of housing allowance on the average cost of operation in the manufacturing industry. The Chi-Square statistical tool was used in the analysis and it was found that housing allowance has significant positive effect on the average cost of operation of the manufacturing industry. Finally, Nzelibe (2022) conducted a study in Anambra state on the relationship between housing allowance and the average cost of operation of the brewery industry. It was found that housing allowance has significant positive effect on the average cost of operation in the brewery industry.

The Effect of Educational Facilities on the Output in Enugu Electricity Distribution Company (EEDC)

From the result of hypothesis Two, the calculated Z- value ranges from $6.103 < 7.684$ against the critical Z- value of 0.000 which implies that educational facilities had positive effect on the output in Enugu Electricity Distribution Company (EEDC). In the support of the result in the literature review, Adigeb, Anake, and Undie, (2017), conducted a study on the Impact of Educational Facilities on Student's Teaching/Learning Process in Abeokuta Ogun State, Nigeira. The primary goal of this study was to determine how educational facilities in the Nigerian state of Ogun's Abeokuta North Local Government Area affected pupils' academic performance. The analysis's findings showed that using ICT in the classroom and having decent facilities have distinct effects on students' academic performance. Wabara, Chijindu and OKwudili, (2017), conducted a study on Effects of Manpower Development on Organizational Efficiency: A Study of Enugu Electricity Distribution Company (Eedc) In Abia State, Nigeria. Findings showed that the primary training and development programs used by EEDC to develop their workforce were orientation, internship training, case study method, seminar/workshop, and classroom method, with internship training method, case study method, and seminar/workshop having an impact on the performance of the employees. Marwa, Mona, and Bolbol, (2021), conducted a study on the COVID-19 pandemic's experiences, difficulties, and acceptance of e-learning as a teaching tool among university medical personnel. In the past, e-learning was underused, particularly in underdeveloped nations. The majority of staff members (88%) believed that the technological prowess required to deliver online courses increases the educational value of the college staff's collective expertise. Participants agreed at rates of 77.1%, 76.5%, and 80.9% for the perceived usefulness, usability, and acceptability of e-learning, respectively.

Summary of Findings

- I. Housing allowance had positive effect on the average cost of operation in Enugu Electricity Distribution Company (EEDC). $Z (95, n = 250), = 4.965 < 6.799, P < .05$
- II. Educational facilities had positive effect on the output in Enugu Electricity Distribution Company (EEDC), $Z (95, n = 250), = 6.103 < 7.684, P < .05$

Conclusion

The study concluded that Housing allowance and educational facilities had positive effect on the average cost of operation and output in Enugu Electricity Distribution Company (EEDC). Successful companies know and value their staff. They know that employees are essential factors in any organization's success and, thus, work diligently to provide good pay, satisfying benefits, and positive work environments.

Recommendations

- I. The management should endeavor to provide housing allowance to staff for better productivity of the organization as housing assistance can clearly make a difference in moving families from welfare to work.
- II. The physical and emotional health of staff depends on the facilities they are getting in the organization as good organizational facilities help determine the success of the individuals and the effectiveness of the organization

References

- Adigeb, P. A., Anake, P. M., & Undie, A. A. (2017). The impact of educational facilities on student's teaching/learning process in Abeokuta Ogun State, Nigeria. *European Journal of Education Studies*, 1(9), 2501-1111.
- Akintoye, E. O., & Ofobruku, S. A. (2022). Staff welfare package and organizational performance: A theoretical discourse. *European Journal of Business and Management Research*, 7(2), 155-159.
- Balogun, O. R., & Adebayo, S. (2019). Effect of e-learning tools on students academic performance in secondary schools in Ilorin Metropolis, Nigeria. *Journal of Library, Science Education*, 1(1), 2705-3520.
- Ede, T. E., & Mbah, P. C. (2020). Evaluation of the relationship between organizational compensation and employee output in five selected manufacturing firms in South East, Nigeria. *Saudi Journal of Humanities and Social Sciences*, 8(5), 2347-9493.
- Edeh, I. L., Nnamani, E., & Mbah, P. C. (2023). Total quality management practices and performance of pharmaceutical firms in Enugu State. *European Journal of Marketing and Management Sciences*, 6(1), 20-24.
- Hayes, A., Estevez, E., & Schmitt, K. R. (2023). Welfare: What is different types, who qualifies. Retrieved from <https://www.investopedia.com/terms/w/welfare.asp>
- Hobson, K. (2019). Five reasons employees are your company's no 1 asset. Retrieved from <https://www.forbes.com/sites/forbesbusinessdevelopmentcouncil/2019/12/12/five-reasons-employees-are-your-companys-no-1-asset/?sh=72b1514d2563>
- Ibrahim, A., & Usman, B. (2019). Effect of welfare package on workers performance in federal inland revenue service, Abuja, 1(4), 11-16.
- Itodo, S. M., & Abang, S. E. (2018). Staff welfare and organizational performance: An impact analysis of the Nigeria Police Academy Wudil. Retrieved from <https://www.bsum.edu.ng/njms/pdf/v6n2/file8.pdf>
- Kagan, J., Estevez, E., & Kvilhaug, S. (2021). Benefit allowance: Definition, purposes and types. Retrieved from <https://www.investopedia.com/terms/b/benefit-allowance.asp>
- Marwa, M. Z., Mona, S. H., & Bolbol, S. A. (2021). The experiences, challenges, and acceptance of e-learning as a tool for teaching during the COVID-19 pandemic among university medical staff. 16(3). <https://doi.org/10.1371/journal.pone.0248758>
- Mbah, P. C., Nwatu, E. C., & Okwor, E. O. (2021). Compensation and employee performance of deposit money banks in South East, Nigeria. *International Journal of Research Management (IJRM)*, 11(3), 2249-5908.
- Momoh, U., & Obiweluzor, N. (2022). Educational facilities in Nigerian public schools docx 2. Retrieved from https://www.academia.edu/18995464/EDUCATIONAL_FACILITIES_IN_NIGERIAN_PUBLIC_SCHOOLS_docx_2
- Nwagbala, S. C., & Okafor, P. I. (2023). An assessment on job satisfaction and employee performance in selected Enugu Electricity Distribution Company (EEDC), Enugu State. *International Journal of Research and Innovation in Social Science*. <https://doi.org/10.47772/IJRISS.2023.7474>
- Olawumi, O. R., & Ogungbenle, S. (2018). A dynamic panel analysis of drivers of output growth in the Nigerian manufacturing firms. *European Scientific Journal*, 14(19), 222-236.
- Poi, G. (2020). Employee welfare packages and the performance of public organization in Rivers State, Nigeria. *European Journal of Research and Reflection in Management Sciences*, 8(2), 58-79.
- QuickBooks, B. (2022). What is a housing allowance in business? Meaning and case examples. Retrieved from <https://quickbooks.intuit.com/global/resources/accounting/what-is-housing-allowance/>
- Wabara, A. N., Chijindu, S. J., & Okwudili, B. (2017). Effects of manpower development on organizational efficiency: A study of Enugu Electricity Distribution Company (EEDC) in Abia State, Nigeria. *Global Journal of Arts, Humanities and Social Sciences*, 5(7), 2052-636.
- Wanda, T. (2023). What are the advantages & disadvantages of organizational staffing? Retrieved from <https://smallbusiness.chron.com/advantages-disadvantages-organizational-staffing-24492.html>