
**IMPACT OF THE IMPLEMENTATION OF HOUSING BENEFIT ON STAFF PUNCTUALITY AT
THE CODE OF CONDUCT BUREAU, ABUJA**

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Abstract

This study investigates the impact of the implementation of housing benefits on staff punctuality at the Code of Conduct Bureau (CCB) in Abuja. The research explores employees' perceptions of the housing benefits program and its influence on their overall commuting experiences, motivation, job satisfaction, and commitment to fulfilling duties in a timely manner. Survey research design was adopted, with a total strength of 301 staff and 172 sample size. Implementation theory was proposed by Eugene Bardach,, was adopted as the framework. Data collected through a structured survey reveals a mixed response, with a significant portion of employees expressing positive views, while notable dissenting opinions and undecided responses are observed. The findings revealed that majority of respondents attested housing benefit have significantly improved employee housing need and punctuality in the Code of Conduct Bureau, Abuja. The study recommends enhancing communication strategies, implementing targeted surveys, and conducting focus groups to address concerns and optimize the program's effectiveness. These recommendations aim to foster a positive and supportive work environment, ultimately improving staff punctuality and overall employee satisfaction at the Code of Conduct Bureau.

Keywords: Implementation, housing benefit, staff punctuality, Abuja

Introduction:

In the context of the Code of Conduct Bureau in Abuja, the significance of fringe benefits takes centre stage, particularly in the form of housing benefits. As Mathis and Jackson (2003) aptly describe, fringe benefits represent a crucial component of indirect compensation integral to an employee's organisational membership. The implementation of housing benefits, as a specific

category within the broader spectrum of fringe benefits, aligns with the organisational goal of not only attracting and retaining qualified employees but also fostering a conducive work environment.

In accordance with the definition provided by Bratton and Gold (2009), housing benefits serve as a vital facet of the total reward package offered to employees beyond their base pay. Within the unique landscape of the Code of Conduct Bureau, these benefits extend beyond mere financial considerations, targeting the improvement and maintenance of employees' quality of life. By addressing the housing needs of the workforce, the Code of Conduct Bureau aims to provide a level of protection and financial security not only for its employees but also for their family members, recognising the interconnectedness of employee well-being and overall job satisfaction.

The rationale underlying the introduction of housing benefits at the Code of Conduct Bureau closely mirrors the objectives highlighted by Bernardin (2007) for most fringe compensation programs. The primary focus remains on attracting, retaining, and motivating a qualified and competent workforce. In the specific context of this study, the research will delve into the impact of housing benefits on staff punctuality, recognising that such programmes may go beyond traditional motivations by directly influencing the daily lives and routines of employees.

As the study explored the correlation between housing benefits and staff punctuality, it became evident that the Code of Conduct Bureau acknowledged the potential for such fringe benefits to enhance organisational performance.

The effective functioning of any organisation hinges on the dedication and punctuality of its workforce. In recent times, the Code of Conduct Bureau in Abuja has taken a noteworthy step towards enhancing employee welfare through the implementation of a housing benefit program. This initiative aims not only to address the housing needs of its staff but also to potentially impact their punctuality and overall work performance (Ekere and Onuoha, 2021).

According to Atan and Akinsanya (2019), housing benefit programmes have gained global recognition as a strategic tool for attracting and retaining a motivated workforce. By providing employees with affordable housing solutions, organisations seek to alleviate financial burdens and contribute to a better work-life balance. The Code of Conduct Bureau's decision to introduce such a programme reflects its commitment to employee well-being, recognising the potential influence it may have on various aspects of workplace dynamics.

The implementation of housing benefits is a policy that provides financial assistance to employees to help them pay for their housing expenses. The Code of Conduct Bureau (CCB) is a government agency in Abuja, Nigeria, responsible for ensuring that public officials adhere to ethical standards of conduct. The punctuality of staff is an important aspect of organisational effectiveness, as it can impact productivity and overall performance.

Punctuality is a critical aspect of organisational culture, influencing productivity, teamwork, and overall operational efficiency (Fiiwe, 2020). By examining the correlation between housing benefits and staff punctuality, we aim to uncover insights that can contribute to a

deeper understanding of the broader effects of such employee welfare initiatives.

This study aims to investigate the impact of the implementation of housing benefits on staff punctuality at the Code of Conduct Bureau in Abuja. Specifically, the study will examine whether the provision of housing benefits has a positive effect on staff punctuality and attendance and whether this effect is sustained over time.

The Code of Conduct Bureau in Abuja plays a pivotal role in ensuring public officials adhere to ethical standards and guidelines. As an organisation committed to upholding integrity and professionalism, the Bureau has recently implemented a housing benefit programme aimed at providing staff with improved living conditions. While the initiative is designed to enhance employee welfare, concerns have arisen regarding its potential impact on staff punctuality and overall work ethic.

This study seeks to assess whether the implementation of the housing benefit has inadvertently influenced staff punctuality at the Code of Conduct Bureau. This issue is crucial as punctuality is a fundamental aspect of organisational effectiveness, directly affecting workflow, productivity, and the overall success of the bureau's mission. To address this gap in knowledge, this study explored the following research questions:

Research Questions

- i. To what extent has the implementation of the housing benefit affected the commuting patterns and travel times of staff members at the Code of Conduct Bureau?
- ii. How do employees perceive the housing benefit in relation to its impact on their motivation, job satisfaction, and commitment to fulfilling their duties in a timely manner?

Objectives of the Study

- i. Assess the Impact of housing benefit implementation on commuting patterns and travel times;
- ii. Examine employee perceptions of the housing benefit and its influence on motivation, job satisfaction, and commitment.

Literature Review

Concept of Implementation

The concept of implementation refers to the process of executing a plan, decision, or agreement, typically through the use of resources and the efforts of individuals or groups. In the context of housing, implementation can involve the actual construction or provision of housing units, as well as the management and maintenance of these units. In the case of the study mentioned in the previous answer, the implementation of housing benefit is aimed at providing financial assistance to employees, which can help them pay for their housing expenses. This support can potentially improve staff punctuality and attendance at the Code

of Conduct Bureau in Abuja.

Some key aspects of implementation in the context of housing include:

Public-Private Partnerships (PPPs): These partnerships involve collaboration between public and private sectors to provide affordable housing to low-income earners. However, the outcomes of these partnerships may vary, and the housing provided may still be skewed towards medium and high-income groups (*Jimoh, Emmanuel and Paul, 2018*).

Urban Development: The growth and physical expansion of cities can lead to unplanned urban sprawl, environmental pollution, and deterioration. Effective environmental consciousness is essential for sustainable urbanization (*Medugu, Majid and Sofodu, 2014*).

Urban Regime Theory: This theory helps to understand the roots causes of indiscriminate urban development and the activities of stakeholders, such as developers, associations, and government agencies, in the process (*Igwe, 2019*).

The concept of implementation in housing refers to the actual execution of plans and decisions, such as the provision of housing benefits to employees. This can have an impact on various aspects of urban life, including staff punctuality and attendance, as well as environmental sustainability.

Housing Benefits

Housing benefit is a policy that provides financial assistance to individuals or families to help them pay for their housing expenses. The aim of housing benefit is to make housing more affordable and accessible to low-income earners. Housing benefit can take different forms, such as rent subsidies, mortgage assistance, or housing vouchers. The implementation of housing benefit can have a positive impact on the welfare of individuals and families, as it can help them secure decent and affordable housing (*Jimoh, Emmanuel and Paul, 2018*). The implementation of housing benefit is aimed at improving staff welfare and performance at the Code of Conduct Bureau in Abuja, Nigeria, by providing financial assistance to employees to help them pay for their housing expenses.

Housing benefit can take different forms, such as rent subsidies, mortgage assistance, or housing vouchers. The implementation of housing benefit has a positive impact on the welfare of individuals and families, as it can help them secure decent and affordable housing. Housing benefit policies are often implemented by governments or other organizations as a means of addressing housing affordability issues and improving the living conditions of low-income earners.

Concept of Staff Punctuality

The concept of staff punctuality is crucial for organisational effectiveness. Punctuality impacts various aspects such as performance analysis, payroll preparation, and decision-making on staff. For instance, an Attendance Record System (ARS) is used to track staff's daily attendance and punctuality, aiding in staff evaluation and decision-making (*Olalere, Osho, Adebayo, and Ugwu, 2015*). In an educational context, punctuality is essential for students and staff to

optimise time and activities (Mujid and Bukhari, 2016). Strategies for improving staff punctuality may include coaching, supervision, fostering discipline, and providing motivation and awards (Juniarni, Sa'dullah, Luviadi, Pramitha, and Nikma, 2022). Overall, staff punctuality is a fundamental aspect of organisational and educational efficiency.

Gone are the days when organisations did not find reasons to question the attendance of their staff. Today, due to the increase in knowledge and learning, attendance records have become a means by which organisation leaders monitor their staff for the purpose of knowing which staff come to work regularly. The outcome of this monitoring by many organisation leaders might be decision-making in terms of selecting staff for awards, promotions, and so on. However, many mostly used attendance record systems do not give a true picture of the needed information for decision-making due to their weaknesses, thereby making it difficult for decision-makers to make the correct judgement of their staff. Some of the most commonly used attendance management systems are identified and discussed below:

Attendance Register: The Attendance Register is a booklet that organisations use for the sake of keeping records of individuals that attend work on a daily basis. Many organisations have the following attribute as the content of the attendance register:

Name, Date, Time of Arrival, Signature, Staff Number, Unit

Optionally, some organisations do include these: Time of Dismissal and Sign-Out

Code of Conduct Bureau (CCB)

The CCB was established in Nigeria in 1979 during the Second Republic after 13 years of military rule by the founding fathers of the first post-military constitution (CCB, 2020). However, the bureau was not functional until 1988, when General Ibrahim Badamosi Babangida's administration appointed a Ten (10)-member board headed by the late Canon H. Mohammed. It went further to promulgate Decree 1 of 1989 to give legal backing to the Code of Conduct Bureau and Code of Conduct Tribunal.

The 1979 Constitution provided a list of codes of conduct for public officers. The military administration of Murtala/Obasanjo inaugurated a board before handing over power to the civilian government in July 1983, which could not make an appreciable impact because of the inability of the National Assembly of the second republic to pass the enabling law (CCB, 2020). Several years later, in 1989, the Bureau got its legal mandate under the Babangida regime.

The Code of Conduct provision has since then maintained some permanence of some sort in the 5th schedule of all constitutions following thereafter: 1989, 1993, 1995, 1999, and the current 1999 constitution (as amended).

Functions of the Code of Conduct Bureau (CCB)

The Code of Conduct Bureau (CCB) in Nigeria is responsible for carrying out several important functions related to promoting transparency, accountability, and ethical conduct among public officers. Here are the main functions of the Code of Conduct Bureau:

1. Asset Declaration: The Code of Conduct Bureau requires public officers to declare their assets and liabilities upon assumption of office, during their tenure, and upon leaving office. The bureau collects, verifies, and maintains these asset declaration forms, ensuring compliance with the provisions of the Code of Conduct for Public Officers.
2. Verification and Investigation: The CCB has the authority to verify the accuracy and truthfulness of asset declarations made by public officers. The bureau conducts investigations into alleged breaches of the Code of Conduct and initiates appropriate actions based on the findings.
3. Education and Awareness: The CCB plays a role in promoting awareness and understanding of the provisions of the Code of Conduct for Public Officers. It educates public officers and the general public about their responsibilities, obligations, and the consequences of breaching the code.
4. Prosecution: The Code of Conduct Bureau has the power to initiate and prosecute cases of asset declaration breaches. It refers cases to the Code of Conduct Tribunal (CCT), a specialised court established under the same legislation, for adjudication and determination of guilt or innocence. The CCB presents evidence and pursues legal action against individuals found to have violated the code.
5. Collaboration with Anti-Corruption Agencies: The CCB collaborates with other anti-corruption agencies, such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC). This collaboration involves sharing information, conducting joint investigations, and coordinating efforts to combat corruption in the public sector.
6. Monitoring and Compliance: The CCB monitors public officers' compliance with the Code of Conduct and takes appropriate action when breaches are identified. It ensures that public officers adhere to the standards of conduct outlined in the code and promotes accountability in the public sector.
7. Policy Development and Review: The Code of Conduct Bureau is involved in the development and review of policies and guidelines related to ethical conduct and public officers' responsibilities. It may propose amendments to the Code of Conduct for Public Officers based on evolving needs and challenges in the fight against corruption.

Empirical Review

Ekwochi, Nwudugbo, and Okene (2018) examined the impact of fringe benefits on employee job performance in a study of United Bank of Africa (UBA) Plc. The objectives of the study include determining the relationship between medical insurance and the performance of workers at United Bank of Africa Plc, determining the extent to which overtime pay affects the performance of workers at United Bank of Africa Plc, and examining the effect of annual leave on the performance of workers at United Bank of Africa Plc. The research method

adopted was the survey research method. The sources of data used were primary and secondary sources of data. The population of the study was 59, and the sample size of 59 was determined by applying the rule governing population and sampling. The major instrument of data collection was the questionnaire. The collected data were presented in tables using frequencies and percentages and analysed using the five-point Likert system. The hypotheses were tested using the chi-square distribution formula. The findings included that medical insurance has a positive relationship with the performance of workers at United Bank of Africa Plc, overtime pay has a significant effect on the performance of workers at United Bank of Africa Plc, and annual leave has a significant effect on the performance of workers at United Bank of Africa Plc. The researcher concluded that fringe benefits have a positive effect on employee job performance, and it was recommended that management of the banking industry consider medical insurance as it has a positive relationship with performance. Management of the banking industry should always reward employees who have stayed beyond the closing time by giving them overtime pay, and annual leave should be made a priority for workers to make them rejuvenate and perform better.

Tiwari (2014) focused on employee welfare facilities and their impact on employees' efficiency at Vindhya Telelinks Limited, Rewa, India. The study established that the employee welfare facilities provided by the company to employees were satisfactory and commendable, but there was still scope for improvement so that efficiency, effectiveness, and productivity could be enhanced to accomplish the organisational goals. Health, safety, and welfare are measures to promote the efficiency of employees. The various welfare measures provided by the employer will have an immediate impact on the health, physical and mental efficiency, alertness, morale, and overall efficiency of the worker, thereby contributing to higher productivity. The basic purpose of employee welfare is to enrich the lives of employees and keep them happy and content.

Mugaa, Guyo, and Odhiambo (2018) sought to determine the effect of welfare benefits on employee performance. The Expectancy Theory on welfare benefits was used to inform the study. The study adopted a descriptive research design. Descriptive statistics was chosen since it utilised data collection and analysis techniques that yield reports concerning the measures of central tendency, variation, and correlation. The combination of its characteristic summary and correlation statistics, along with its focus on specific types of research questions, methods, and outcomes, necessitated the choice of this design. The study adopted a positivist philosophy. The target population was 22,856 employees working in the six selected Commercial Banks in Nairobi City County, composed of both clerical and Management staff. The Krejcie and Morgan sample size determination table was used to derive a sample of 377 respondents. Primary data was collected using structured questionnaires that had both closed-ended and open-ended questions. Quantitative data were analysed using SPSS. The study conducted various tests, including normality tests, multicollinearity tests, stationarity tests, heteroscedasticity tests, and autocorrelation tests. Factor analysis was carried out among the corresponding questions to allow the formation of factors with the highest Eigen values. The test of the hypothesis was done at a 95% confidence interval. The study established a positive and significant relationship between fringe benefits and employee performance ($r = 0.522$, $p =$

0.000), and the alternate hypotheses were not rejected. Based on the findings, the study concluded that fringe benefits have a positive and significant effect on employee performance. The researcher recommends that management at commercial banks should enhance fringe benefits to attract, retain, and motivate qualified, competent employees. Employers who provide a more attractive benefits package have an advantage over other employers in hiring and retaining qualified employees.

Godwin (2020) Examined employee welfare packages and ways in which they can promote the performance of public organisations in Rivers State, Nigeria. A descriptive survey research design was adopted. The study was guided by two research questions and two hypotheses. The population of the study consisted of the 15,600 civil servants in Rivers State. A sample size of 780 civil servants, comprising 400 males and 380 females, was drawn through stratified random sampling techniques. A questionnaire titled "Employee Welfare Packages and Organisational Performance Questionnaire (EWPOPQ)" was designed by the researcher and used for data collection. The instrument, which contained 23 items, was properly validated, and a reliability of 0.81 was obtained through the Cronbach's Alpha approach. Percentages, mean, and standard deviation were used to answer the research questions, while the z-test was used to test the hypotheses at the 0.05 level of significance. The results of the study showed that the employee welfare packages enjoyed by civil servants in Rivers State included rent subsidies and transport allowances, but they were less than expected. The study revealed that adequate employee welfare packages could enhance staff performance by promoting job commitment and satisfaction, as well as productivity and efficiency in the utilisation of resources. Based on the findings, the study recommended that the Rivers State Government implement adequate welfare packages, such as the new minimum wage, and ensure that it upholds the agreements reached with labour unions in the state to avoid adverse industrial actions.

Theoretical Framework: Implementation theory

The Implementation theory was proposed by Eugene Bardach, a professor of public policy at the University of California, Berkeley, in 1977. The implementation theory is a conceptual framework that seeks to explain how public policies are translated into action and how different actors interact to achieve the desired outcomes. According to this theory, effective policy implementation is influenced by a range of factors, including the clarity of policy goals, the availability of resources, the capacity of implementing agencies, and the cooperation of stakeholders. The implementation theory is particularly relevant to the assessment of the Impact of the Implementation of housing benefit on staff punctuality at the Code of Conduct Bureau, Abuja

One of the key assumptions of the implementation theory is that policy goals must be clear and well-defined to facilitate effective implementation. In the context of housing benefit in the CCB, this means that the goals of the programs must be clearly articulated and communicated to all stakeholders, including implementing department, beneficiaries, and the public. For example, the goal of the CCB's housing policy programs may be to provide financial support to vulnerable groups or promote transparency and accountability in governance. Clear policy

goals can help to guide the allocation of resources, the design of program interventions, and the monitoring of program outcomes.

Another key factor that influences effective policy implementation is the availability of resources. This includes financial, human, and material resources, as well as infrastructure and technology. In the context of welfare policy programs in the CCB, adequate resources are needed to ensure that the programs are implemented efficiently and effectively. For example, resources may be needed to identify and register beneficiaries, disburse funds, monitor program outcomes, and evaluate program impact.

The capacity of implementing agencies is also critical to the effective implementation of welfare policy programs. This includes the skills, knowledge, and expertise of personnel involved in program implementation, as well as the organizational capacity of implementing agencies. In the context of the CCB's welfare policy programs, implementing agencies may include the CCB itself, as well as other government agencies and civil society organizations involved in program implementation.

Finally, the cooperation of stakeholders is essential to the effective implementation of housing policy programs. This includes the collaboration of beneficiaries, implementing dept, government officials, and other stakeholders in the design, implementation, and evaluation of programs. In the context of the CCB's housing policy programs, stakeholders also include Board management, Staff, the government, and retired officers among others.

Methodology

Survey research was adopted in CCB, Abuja, the population of this research comprises the staff of CCB selected from the CCB Headquarters and FCT Offices in Maitama and Gwagwalada, Abuja, with a total strength of 301 staff. The required sample was drawn using the non-probability sampling technique for efficacy. Using a judgmental or purposeful sampling technique, the a sample of one hundred and seventy-two (172) respondents was drawn from a cross section of the Human Resource Department, Research Coordination and Service, Education and advocacy service, Legal Service Department, General Service, Intelligence and Investigation, Finance and Account, Federal Political Office, Federal Public Service Department, and State and Local Government Service Department.

Tables presenting the data were subsequently used. Results were reached after doing a comparative analysis with simple percentage approach, percentage is defined $x/N \times 100/1$ (Adefila, 2008) where

X = frequency of responses, and N = total number of responses.

Data Presentation

Table 1: The implementation of the housing benefit has impacted employee overall commuting experience to the Code of Conduct Bureau.

Variables	Frequency	Percentage (%)
Strongly Agree	33	19.2
Agree	57	33.1
Strongly Disagree	23	13.4
Disagree	40	23.3
Undecided	19	11.1
Total	172	100

Source: Field Survey, 2023

Over 52% of respondents either "Strongly Agree" or "Agree" that the implementation of housing benefit has impacted on employee overall commuting experience to CCB. This indicates that a significant portion of the respondents find housing benefit beneficial. Approximately 36.7% of respondents either Strongly Disagree or Disagree, this suggests that a notable portion of the respondents do not believe that housing benefit have been effective in helping employee overall commuting experience to the Code of Conduct Bureau. About 11.1% of respondents are undecided, indicating that they neither strongly agree nor disagree. It's essential to consider their responses as they might require further investigation or clarification.

Implications:

The positive responses revealed that a substantial number of employees at the Code of Conduct Bureau in Abuja have found housing benefit beneficial in employee overall commuting experience to the Code of Conduct Bureau. This could be seen as a positive aspect of the programme.

The negative responses indicate that there is a portion of employees who do not feel that the housing benefit have been effective. It would be important for CCB to investigate further and understand the reasons behind this sentiment. The undecided group may need more information or clarification regarding the Housing benefit. They could also provide valuable insights if their concerns or questions are addressed.

The data revealed that while a majority of respondents have found housing benefit to be beneficial, there is a notable minority who do not share this sentiment. Further investigation and communication may help improve the effectiveness of the housing benefit or address the concerns of those who disagree.

Table 2: The implementation of the housing benefit, has change employee primary mode of transportation for commuting

Variables	Frequency	Percentage (%)
Strongly Agree	31	18
Agree	53	30.8
Strongly Disagree	25	14.5
Disagree	47	27.3
Undecided	16	9.3
Total	172	100

Source: Field Survey, 2023

The data obtained revealed that combined percentage of respondents who strongly agree and agree is 30.8% (18% + 12.8%). This indicates that approximately 31% of respondents have a positive view of that the implementation of the housing benefit, has change employee primary mode of transportation for commuting

The combined percentage of respondents who strongly disagree and disagree is 41.8% (14.5% + 27.3%). This revealed that about 42% of respondents have a negative view of that the implementation of the housing benefit, has change employee primary mode of transportation for commuting. The percentage of undecided respondents is 9.3%, indicating that a relatively small portion of respondents did not express a clear opinion.

Based on this data, here are some observations:

A significant portion (approximately 42%) of the respondents either strongly disagree or disagree with the idea that housing benefit have change employee primary mode of transportation for commuting. This indicates a level of dissatisfaction or skepticism among a substantial portion of the workforce.

On the other hand, about 31% of respondents strongly agree or agree that the implementation of the housing benefit has change employee primary mode of transportation for commuting. This revealed that a significant portion of employees do find these housing benefit beneficial. Approximately 9.3% of respondents are undecided, which may indicate a lack of clarity or mixed feelings about the impact of housing benefit.

The study revealed that, while there is a substantial portion of respondents who view housing benefit positively, there is also a significant group that holds a negative opinion. The undecided category indicates that there may be room for further exploration or improvement in the provision of housing benefit. The CCB may benefit from conducting follow-up surveys or focus groups to understand the specific concerns and factors influencing these differing opinions.

Table 3: The provision of housing benefits has positively influenced employee motivation to perform well in CCB

Variables	Frequency	Percentage (%)
Strongly Agree	28	16.3
Agree	66	38.4
Strongly Disagree	18	10.5
Disagree	47	27.3
Undecided	13	7.6
Total	172	100

Source: Field survey, 2023

The responses regarding whether the provision of housing benefits has positively influenced employee motivation to perform well in CCB, can be break down into several categories based on the provided data. The data represents 172 responses, and the responses are categorized as follows:

Strongly Agree: 28 responses (16.3%)
 Agree: 66 responses (38.4%)
 Strongly Disagree: 18 responses (10.5%)
 Disagree: 47 responses (27.3%)
 Undecided: 13 responses (7.6%)
 Here are some key points to consider:

The majority of respondents, a combined 54.7%, either "Strongly Agree" or "Agree" that the provision of housing benefits has positively influenced employee motivation to perform well in CCB. This revealed that a significant portion of the participants view housing benefit positively in terms of employee performance.

On the contrary, a total of 37.8% either "Strongly Disagree" or "Disagree" with the statement, indicating that there is a significant portion of respondents who do not view housing benefit as positively influencing employee motivation in the Code of Conduct Bureau.

A smaller group, 7.6%, responded as "Undecided," which indicates that they neither strongly agree nor disagree with the statement. This group may need further clarification or information to form an opinion.

Overall, the data revealed a somewhat mixed response, with a substantial number of individuals seeing the availability of housing benefit as a positive influence for employee motivation to perform as CCB, while a significant portion remains skeptical or indifferent.

Table 4: The housing benefit provided by the CCB enhanced employee in terms of meeting housing needs

Variables	Frequency	Percentage (%)
Strongly Agree	19	11.1
Agree	68	39.5
Strongly Disagree	21	12.2
Disagree	51	29.6
Undecided	13	7.6
Total	172	100

Source: Field survey, 2023

To analyze the responses regarding the housing benefit provided by the CCB enhanced employee in terms of meeting housing needs, and its impact on staff punctuality, the analysis provided that:

19 respondents (11.1%) strongly agree that the utilization of housing benefit positively impacted their meeting of housing needs and punctuality. This group is highly convinced of the positive impact of housing benefit. 68 respondents (39.5%) agree that the housing benefit has a positive impact on their housing needs and punctuality. This group is generally positive about the benefits of housing. 21 respondents (12.2%) strongly disagree with the idea that housing benefit has a positive impact on their housing needs and punctuality. This group strongly believes that housing benefit do not help in these aspects. 51 respondents (29.6%) disagree with the statement, indicating that they are somewhat skeptical about the positive impact of housing benefit on their housing need and punctuality and 13 respondents (7.6%) are undecided about the impact of housing benefit on their housing needs and punctuality. They neither agree nor disagree, suggesting uncertainty or a need for more information.

The majority of respondents (51.1%) either strongly agrees or agrees that housing benefit have positively impacted their needs and punctuality. However, there is also a significant portion of respondents (41.8%) who either disagree or strongly disagree with this statement, suggesting some level of skepticism or dissatisfaction.

The undecided group represents those who may need further information or have not formed a clear opinion on the matter. It's important for the Code of Conduct Bureau to further investigate the reasons behind the disagreement and strong disagreement responses and possibly address concerns or misconceptions to ensure the effective impact of housing benefits for employee housing needs and punctuality.

Discussion of Findings

The findings from Table 1 indicate that a significant portion of respondents (52.3%) perceive a positive impact of the implementation of housing benefits on their overall commuting experience with the Code of Conduct Bureau (CCB). This demonstrated that most employees have a favorable opinion of the housing benefit. However, it's crucial to acknowledge that 36.7% of respondents either "strongly disagree" or "disagree," indicating a notable proportion of dissenting opinions. The 11.1% who are undecided may require further exploration to fully understand their perspectives.

The data from Table 2 shows a divided perception regarding the impact of housing benefits on changing the primary mode of transportation for commuting. Approximately 31% of respondents have a positive view, while 42% hold a negative opinion. The undecided group comprises 9.3%, indicating mixed feelings or a lack of clarity.

A significant portion (42%) expresses dissatisfaction or scepticism about the impact of housing benefits on transportation. About 31% view housing benefits positively, indicating that a notable portion of employees find them beneficial. The undecided category suggests potential areas for further exploration or improvement in communication regarding transportation-related benefits.

The findings from Table 3 reveal a somewhat mixed response regarding the impact of housing benefits on employee motivation. A combined 54.7% of respondents see a positive influence, while 37.8% have a negative perception. The undecided group comprises 7.6%. The majority of respondents (54.7%) perceive a positive influence of housing benefits on employee motivation. A substantial portion (37.8%) holds a negative view, suggesting varying opinions within the workforce. The undecided group may require further information or clarification to form a clear opinion on the motivation-related impact.

Table 4 indicates that 51.1% of respondents either "strongly agree" or "agree" that housing benefits enhance their ability to meet housing needs and punctuality. However, 41.8% either "strongly disagree" or "disagree," suggesting a significant portion of skepticism. The undecided group is 7.6%, indicating a need for more information or clarity. A majority of respondents (51.1%) perceive positive impacts on meeting housing needs and punctuality. A notable portion (41.8%) expresses disagreement or strong disagreement, signalling areas for further investigation and potential improvement. The undecided group suggests an opportunity for the Code of Conduct Bureau to address concerns or provide additional information to employees.

The positive responses indicate that a substantial number of employees at the Code of Conduct Bureau find housing benefits beneficial. The negative responses highlight the need for further investigation and understanding of employee concerns. The undecided category in each table signals potential areas for improvement in communication, education, or clarification regarding the specific aspects of housing benefits.

In conclusion, while a majority of respondents perceive positive impacts, the presence of dissenting opinions and undecided responses underscores the importance of ongoing communication, employee engagement, and potential adjustments to the housing benefit programme to ensure its effectiveness and alignment with employee needs and expectations.

Conclusion and Recommendations

The analysis of the survey findings provides valuable insights into employees' perceptions of the implementation of housing benefits at the Code of Conduct Bureau (CCB) in Abuja. While a substantial portion of respondents express positive views, particularly regarding overall commuting experiences and meeting housing needs, there are noteworthy dissenting opinions and undecided responses that warrant attention.

In conclusion, the findings highlight both the positive impact and challenges associated with the implementation of housing benefits at the Code of Conduct Bureau. To optimise the programme's effectiveness and address employee concerns, continuous communication, feedback mechanisms, and potential adjustments should be considered to foster a positive and supportive work environment.

Based on the information provided, here are two recommendations:

- i. Implement a comprehensive communication strategy to ensure employees have a clear understanding of the housing benefits program. This should include regular updates, informational sessions, and accessible materials outlining the specific advantages and eligibility criteria.
- ii. Conduct targeted follow-up surveys and focus group sessions to delve deeper into the concerns raised by employees who expressed dissenting opinions or remained undecided. This will provide a platform for employees to elaborate on their perspectives and allow management to gain a more nuanced understanding of their specific needs and expectations.
- iii. Conduct workshops or training sessions to address misconceptions and provide additional information about how the programme aligns with the needs and expectations of employees.

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