



THE EFFECT OF EXTRA DUTY ALLOWANCE IN ENHANCING EMPLOYEE ENGAGEMENT: A CASE OF IRUWASA IN IRINGA, TANZANIA

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ABSTRACT :

The purpose of this study was to assess the effect of extra duty allowance on employee engagement at Iringa Urban Water and Sewerage Authority (IRUWASA) in Iringa, Tanzania. A mixed-methods research approach was employed, utilizing a convergent design that allowed for simultaneous collection and analysis of both quantitative and qualitative data. Structured questionnaires were administered to 91 staff members, while semi-structured interviews were conducted with five departmental managers selected through purposive sampling. Quantitative data were analyzed using descriptive statistics with SPSS version 20, while qualitative data were analyzed thematically. The findings revealed that extra duty allowance significantly boosted motivation, reduced burnout, and increased organizational loyalty when paid fairly and on time. These indicators demonstrated a strong correlation between timely and adequate extra duty allowances and enhanced levels of employee engagement. The study concluded that the disbursement of extra duty allowances at IRUWASA had a positive effect on employee engagement, though inconsistencies in payment were noted as barriers to full effectiveness. Based on the findings, the study recommended that IRUWASA ensure timely and equitable disbursement of extra duty allowances to reduce employee frustration and enhance commitment.

Keywords: Extra duty allowance, Employee engagement, IRUWASA, Motivation, Organizational loyalty

1. INTRODUCTION

Employee engagement is widely recognized as a key determinant of organizational performance and sustainability. It involves the emotional and psychological connection employees have with their jobs, influencing their willingness to exert discretionary effort (Markos, 2019). Staff welfare programs play a critical role in fostering this engagement by addressing employee needs and promoting a supportive work environment (Armstrong, 2020). Extra duty allowance, as a form of staff welfare, can enhance motivation, job satisfaction, and retention. When employees feel that their organization fairly compensates them for additional work, they are more likely to be committed, loyal, and productive (Sridevi, 2010).

The theoretical basis for linking extra duty allowance with employee engagement is grounded in motivational theories. Maslow's Hierarchy of Needs (1943) posits that individuals are motivated to fulfill foundational needs such as safety and stability before progressing to higher-level needs like self-actualization. Allowances for extra work address these basic needs, creating a basis for engagement. Herzberg's Two-Factor Theory (1959) further explains that job satisfaction is influenced by hygiene factors (e.g., salary, benefits) and motivators (e.g., recognition, growth). Extra duty allowance functions as both a hygiene factor and motivator by providing financial recognition for additional effort. These theories collectively support the notion that properly managed extra duty allowances are essential drivers of engagement and organizational effectiveness. Globally, organizations have increasingly recognized the value of compensating employees for extra work. Research shows that allowances for additional duties enhance motivation, reduce burnout, and strengthen organizational loyalty (Agarwal, 2020).

In East Africa, studies indicate that monetary recognition for extra responsibilities contributes to higher levels of job satisfaction and engagement in both public and private sectors (Munyua, 2018). In Tanzania, public institutions, including Iringa Urban Water and Sewerage Authority (IRUWASA), have adopted extra duty allowance schemes to motivate employees and improve service delivery (IRUWASA Annual Report, 2023).

In Tanzania, organizations implement extra duty allowance to improve employee motivation, engagement, and job satisfaction (Ngowi, 2022). At Iringa Urban Water and Sewerage Authority (IRUWASA), this allowance is intended to compensate employees for additional work and responsibilities beyond their regular duties (IRUWASA Annual Report, 2023). However, despite the provision of extra duty allowance, evidence suggests that employee satisfaction and engagement remain suboptimal. According to the IRUWASA Human Resource Report (2023), many employees reported dissatisfaction with the timeliness and adequacy of the allowance (Mbwana, 2024). Although extra duty allowance is a key welfare initiative at IRUWASA, its actual effect on employee engagement is unclear. Irregular disbursement, delayed payments, and inconsistent monitoring undermine the potential motivational benefits of the allowance (Lutambi, 2021). No systematic evaluations have been conducted to assess how extra duty allowance contributes to employee morale, commitment, or productivity (Mwakapenda, 2021).

Therefore, this study specifically examines the effect of extra duty allowance on employee engagement at IRUWASA. By focusing on this active welfare provision, the study aims to generate evidence-based recommendations for improving staff motivation, enhancing organizational performance, and ensuring that allowance policies achieve their intended outcomes (Armstrong, 2020; Markos, 2019).

2. LITERATURE REVIEW: THEORETICAL AND EMPIRICAL

Herzberg's Two-Factor Theory, developed by Frederick Herzberg in 1959, categorizes workplace factors into hygiene factors and motivators. Hygiene factors, such as salary, working conditions, company policies, and job security, help prevent dissatisfaction but do not directly drive motivation. Conversely, motivators such as recognition, career advancement, and personal growth enhance job satisfaction and improve performance. Herzberg emphasized that the absence of hygiene factors causes dissatisfaction, whereas the presence of motivators actively fosters productivity (Herzberg, 1959). Over time, scholars in human resource management and organizational behavior have validated and expanded this theory. However, critics such as House and Wigdor (1967) argue that it overlooks individual differences, as some employees may perceive hygiene factors as motivators. Moreover, Herzberg's original research was based mainly on white-collar workers, raising questions about its universal applicability across different job sectors. Despite these limitations, Herzberg's framework was adopted in this study because it effectively links staff welfare programs with employee engagement. At IRUWASA, benefits such as extra duty allowances function as hygiene factors. While these provisions may not necessarily serve as strong motivators, their absence led to dissatisfaction manifested in absenteeism, low morale, and higher turnover. Conversely, their consistent availability contributed to workplace stability and focus. Employees expressed appreciation for the predictability of welfare provisions, particularly in healthcare and transport services. Thus, Herzberg's theory provided a relevant conceptual lens for assessing how welfare-related hygiene factors shape employee motivation and organizational outcomes in public utility institutions.

Empirical studies from various countries reinforce the importance of extra duty allowances and financial incentives on employee motivation. For instance, Ahmed (2020), in a study of 160 public school teachers in Lahore, Pakistan, found that allowances for extra administrative tasks and exam supervision significantly enhanced teacher motivation, attendance and job satisfaction. Similarly, Chirwa (2018), studying 170 civil servants in Malawi, concluded that consistent overtime payments increased employees' willingness to extend working hours while improving work-life balance. In Ghana, Ofori (2019) surveyed 180 civil servants and found that 65% linked extra duty allowances to higher motivation, punctuality and organizational commitment, emphasizing the role of timely and equitable disbursement. Evidence from East Africa further highlights the role of financial incentives in public service performance. Munyua (2021), examining 150 transport sector workers in Kenya, found that allowances for overtime, night shifts and emergencies improved punctuality and job enthusiasm. Kariuki (2017) reported similar findings in Nairobi's public hospitals, where 200 healthcare workers associated regular allowances with reduced burnout, a 30% increase in attendance and stronger retention. Nabirye (2019), in a Ugandan study of 145 local government staff, concluded that consistent allowances boosted retention, financial stability and initiative-taking. In Tanzania, Lutambi (2021) demonstrated that delays in allowance payments lowered morale, while timely disbursement increased commitment and reduced turnover. Mwakysa (2022), focusing on three regional water utilities including IRUWASA, found that extra duty allowances directly improved service delivery and staff loyalty. Likewise, Massawe (2023), studying 130 health workers in Arusha, linked allowances to readiness for night shifts and emergencies, reduced absenteeism and improved patient care. Collectively, these studies affirm that extra duty compensation is a critical driver of employee motivation, engagement and organizational performance across different public service sectors.

3. RESEARCH METHODOLOGY

The study was conducted at IRUWASA (Iringa Urban Water and Sewerage Authority) in Iringa, Tanzania. IRUWASA was selected because of its critical role in providing water and sewerage services to the urban population, making it a relevant setting for examining employee welfare programs. According to Creswell (2014), the area of study refers to the physical and conceptual boundaries in which research is situated. In this case, IRUWASA provided a meaningful context to explore staff welfare within a public utility institution, an area that has received limited research attention in Tanzania's water sector. The research adopted a convergent mixed methods design, which integrates both qualitative and quantitative data collection and analysis simultaneously. This design served as the blueprint for addressing the research problem in a systematic and logical manner. As Creswell (2014) notes, research design guides data collection, measurement, and analysis, ensuring that results are both comprehensive and reliable. The use of a convergent approach enabled the researcher to capture not only numerical evidence of staff welfare practices but also the deeper contextual insights provided by managerial perspectives.

Sampling involved both purposive and simple random techniques to ensure fair and balanced representation across departments. Out of a total target population of 127 employees, 91 staff were selected to provide quantitative data through questionnaires, while five managers were purposively chosen for qualitative interviews. Table 1 illustrates the distribution: for example, the Water Supply and Sanitation Management Directorate had the largest representation with 56 employees, from which 41 participated in the survey, while the Human Resource Management and Administration Directorate contributed seven staff for quantitative data and five managers for qualitative insights. This distribution ensured that both operational and managerial perspectives were captured.

Data collection methods included structured questionnaires and semi-structured interviews. The questionnaire, administered to 91 employees, employed Likert-scale items focusing on welfare aspects such as health insurance, transport allowances, extra duty allowances and employee engagement. Semi-structured interviews were held with five departmental managers, providing an opportunity to explore managerial views in greater depth. Together, these methods generated a rich dataset that combined measurable trends with detailed explanations, strengthening the validity and reliability of the research findings.

Table 1: Distribution of Sample Size

Department	Target Population	Quantitative Data	Qualitative data
Finance and accounts	4	3	-
Internal audit unit	2	2	-
Legal services unit	1	1	-
Procurement management unit	6	5	-
ICT and statistics unit	3	2	-
Communication and public relations unit	2	2	-
Human resource management and administration directorate	16	7	5 managers
Customer services directorate	37	28	-
Water supply and sanitation management directorate	56	41	-
Total	127	91	5

Source: Researcher (2025)

4. RESULTS AND DISCUSSIONS

4.1 Contribution of Staff Welfare Programs to Increasing Organizational Revenue

The focus was on how extra duty allowances influence employee attendance, retention and productivity, all of which are key drivers of organizational financial performance. Statements used to assess this include whether the extra duty allowances help employees maintain regular attendance and avoid unnecessary absenteeism, reduce the likelihood of leaving the organization and motivate employees to increase their productivity. Staff welfare initiatives like extra duty allowances are designed not only to improve employee well-being but also to create a more committed and productive workforce. By incentivizing employees through these financial benefits, IRUWASA aims to enhance operational efficiency and ultimately boost revenue generation. This section presents both quantitative findings and qualitative insights to illustrate the link between welfare programs and organizational financial outcomes.

Table 2. Contribution of staff welfare programs to increasing organizational revenue

Variables	Response	Frequency	Percentage (%)	Mode
Extra duty allowances maintains attendance and avoids absenteeism	Strongly Agree	2	2.2	2.00
	Agree	66	72.5	
	Disagree	6	6.6	
	Strongly Disagree	17	18.7	
Extra duty allowances reduced likelihood of leaving organization	Strongly Agree	11	12.1	4.00
	Agree	23	25.3	
	Neutral	4	4.4	
	Disagree	32	35.2	
	Strongly Disagree	21	23.1	
Extra duty allowances motivates productivity and boosts revenue	Strongly Agree	8	8.8	2.00
	Agree	40	44.0	
	Neutral	4	4.4	
	Disagree	16	17.6	
	Strongly Disagree	23	25.3	

Source: Field data (2025)

Extra Duty Allowances Maintain Attendance and Avoid Absenteeism

Findings in Table 2 show that the majority of respondents acknowledged the role of extra duty allowances in helping them maintain regular attendance and reduce absenteeism. Specifically, 66 respondents (72.5%) agreed and 2 respondents (2.2%) strongly agreed, indicating that this welfare program is effective in reducing avoidable absences. However, a smaller proportion disagreed, with 17 respondents (18.7%) strongly disagreeing and 6 respondents (6.6%) disagreeing, suggesting that not all employees perceive the allowance as effective. The mode response was "Agree", reflecting a general agreement across the sample. This suggests that for most employees, receiving extra duty allowances acts as an incentive to attend work regularly and avoid unnecessary absenteeism. A smaller group, however, may not experience the same benefits, possibly due to dissatisfaction with the

amount or irregular payment schedules. Overall, the data suggests that while extra duty allowances do not work universally for all, they are a critical motivator for the majority in terms of attendance.

The impact of extra duty allowances on attendance at IRUWASA has been well acknowledged for several years and the 2025 data reinforces a trend that was already observed historically. Quantitative findings, with 72.5% of respondents agreeing that these allowances help reduce absenteeism, align closely with managerial reflections dating back to 2019–2022, when improved payments were first noted to encourage consistent staff presence. Managers highlighted that regular compensation for extra work transformed attendance patterns, particularly during peak periods, by providing a tangible incentive for staff to maintain daily engagement. This continuity demonstrates that extra duty allowances have long served as a reliable motivator, enhancing workforce stability and operational efficiency. Both historical acknowledgment and current data confirm that the allowance remains a critical tool in ensuring staff commitment, predictable service delivery and the smooth functioning of IRUWASA operations.

During interviews, one manager reflected on how the situation has evolved over the years:

Back in 2019 and 2020, absenteeism was a real challenge, especially when employees felt overworked without recognition. Many would skip work after long hours without compensation. But after the revision of extra duty allowances in 2022, we started noticing a change. Staff now show up more consistently, especially during peak periods when their contributions are needed most. I believe this shift has helped reduce the number of sick-offs and unexplained absences. The assurance of being paid for extra effort motivates them to stay engaged and available (Interview with respondent C. 08/07/2025, 12:15 p.m.)

This data highlights a clear improvement in attendance as a result of improved extra duty payments, suggesting that financial recognition of additional effort plays a key role in stabilizing workforce availability. The combined quantitative and qualitative findings reinforce the idea that extra duty allowances serve as a practical tool for promoting employee commitment and daily attendance. This in turn contributes to greater task continuity and reliability within teams. When employees can count on being compensated for their extra work, they are less likely to find reasons to stay away, thereby improving the organization's operational efficiency. Consistent presence at work is especially important in a utility service provider like IRUWASA, where delays can negatively affect customers and revenue flow. The impact of these allowances goes beyond individual benefits and contributes to smoother, more predictable service delivery.

These results are in line with empirical findings by Ngari (2021), who found that performance-based incentives significantly reduce absenteeism in Tanzanian public agencies. Similarly, Kagwiria (2020) observed in a study on county governments in Kenya that extra duty payments were linked with reduced unplanned absences and enhanced task accountability. These studies validate the present findings by affirming the connection between financial welfare benefits and improved employee attendance patterns. Moreover, research by Mwakyusa (2019) in the utilities sector emphasized that allowances tied to effort or extra hours not only reduced absenteeism but also improved employee morale, especially in service delivery institutions. The consistent results across different contexts indicate that financial incentives like extra duty allowances play a significant role in supporting attendance, particularly when employees feel their time and effort are valued. At IRUWASA, the data suggests that attendance-related challenges are being addressed more effectively through targeted welfare interventions. This reinforces the view that well-structured and fairly administered staff welfare programs contribute not only to employee satisfaction but also to organizational stability and operational consistency.

Extra Duty Allowances Reduced Likelihood of Leaving the Organization,

Findings from Table 2 show varied opinions on whether extra duty allowances have reduced the likelihood of staff leaving IRUWASA. The highest number of respondents, 32 (35.2%), disagreed, while 23 respondents (25.3%) agreed. A further 21 respondents (23.1%) strongly disagreed, showing notable dissatisfaction. Only 11 respondents (12.1%) strongly agreed and 4 (4.4%) were neutral. The mode response was 4.00, which indicates that "Disagree" was the most common answer among participants. These results suggest that although some employees acknowledge the role of extra duty allowances in encouraging retention, a significant proportion does not find the allowance sufficient or effective in this regard. The findings reveal possible inconsistencies or limitations in how extra duty allowances are perceived across different staff levels or roles.

The distribution of responses implies that the extra duty allowance alone is not enough to retain a large number of employees at IRUWASA. While nearly 37.4% (strongly agree and agree) felt the allowance contributed positively to their retention, the 58.3% who disagreed or strongly disagreed show that dissatisfaction still exists. This could stem from perceived inadequacy of the amount, inconsistency in disbursement, or lack of fairness in how the allowances are allocated. These factors may affect how employees value the benefit, thus impacting their decision to stay or leave. The relatively low neutral response (4.4%) indicates that most respondents held strong opinions, either positive or negative, rather than being indifferent. The effectiveness of welfare incentives such as extra duty pay is therefore highly dependent on their perceived fairness and adequacy. As such, IRUWASA may need to reassess the structure and communication around this program.

The effect of extra duty allowances on retention at IRUWASA appears weaker compared to their impact on attendance and unlike absenteeism reduction which was well acknowledged in earlier years turnover reduction was not consistently recognized or documented until recent reforms. The 2025 findings show that while 37.4% of employees (agree and strongly agree) believe these allowances have reduced their likelihood of leaving, a larger group of 58.3% disagreed, with "Disagree" emerging as the mode response. This suggests that, historically, extra duty payments may have been viewed more as compensation for presence and workload balance rather than as a long-term retention tool. Managers confirmed that before 2022, staff often left due to feelings of being overworked and under-compensated and only after revisions in 2023 did resignations begin to decline slightly. However, despite this improvement, many employees still perceive the allowance as inadequate or inconsistently managed, limiting its influence on long-term commitment. The evidence shows that while extra duty allowances have always been important for attendance, their role in reducing staff turnover has not been strongly acknowledged in past data and even now remains partial and contested. This points to a need for structural improvements if the allowance is to be seen as a genuine retention strategy rather than just a short-term attendance incentive.

During interviews with management staff, one manager reflected on the trends in staff turnover linked to extra duty benefits over the years. He stated,

Back in 2019 and 2020, we saw quite a number of resignations, especially from technical staff who felt overworked and under-compensated. The extra duty allowances were small and not consistently paid. But starting from late 2023, we revised the allowance system slightly though not perfect, it did bring some improvement. Still, some employees feel it's not enough compared to the workload during peak seasons. We've had fewer resignations lately, but motivation remains mixed. (Interview with respondent C. 08/07/2025, 12:34 p.m.)

This data highlights how perceived value and consistency of the allowance have directly influenced employee decisions over time. While the reforms led to some improvements, the persisting issues suggest the need for further enhancement. The qualitative showed a significant portion of respondents were dissatisfied despite the presence of a welfare incentive. Although some employees feel supported by the extra duty allowance, many consider it inadequate to compensate for extended hours or workload. The interviews reveal that changes introduced in 2022 slightly improved the situation, which aligns with the minority of respondents who expressed satisfaction. However, the higher percentages of disagreement in the survey point to lingering dissatisfaction. This disconnect suggests that while the program exists and has improved, its execution still falls short of staff expectations. When incentives are not perceived as fair or proportional, they lose their power to retain talent. Therefore, the figures in Table 10 and the qualitative feedback both point to a partial but not fully convincing role of extra duty allowances in reducing turnover.

These findings are consistent with earlier studies such as Kimaro (2021), who found that inconsistent and poorly structured allowances contribute to employee turnover in Tanzanian public institutions. Similarly, Achieng (2020) emphasized that unless staff welfare programs are seen as fair and transparent, they fail to reduce attrition. In contrast, research by Mmbaga (2023) found that when extra effort is visibly rewarded, employees are more likely to stay, even when salary levels are moderate. These comparisons suggest that beyond existence, the perceived adequacy and fairness of extra duty allowances matter greatly. At IRUWASA, the dissatisfaction reflected in the survey shows that current efforts are not enough to retain staff long-term. Therefore, while progress has been made, the organization must continue improving how these welfare provisions are structured and communicated. Aligning staff expectations with actual benefits is key to increasing loyalty and reducing turnover.

Extra Duty Allowances Motivate Productivity and Boost Revenue

Table 2 illustrates how respondents perceive the role of extra duty allowances in motivating their productivity and contributing to organizational revenue. The largest group, 40 respondents (44.0%), agreed that the allowance helps increase their productivity. This was followed by 23 respondents (25.3%) who strongly disagreed and 16 (17.6%) who disagreed. A smaller number of respondents, 8 (8.8%), strongly agreed, while 4 respondents (4.4%) were neutral. The mode was 2.00, indicating that "Agree" was the most frequent response. This suggests that although not overwhelming, a majority of the respondents view the extra duty allowance as an encouraging factor that can boost performance and, by extension, contribute to higher organizational revenue.

The findings indicate that extra duty allowances play a moderate but meaningful role in enhancing staff productivity at IRUWASA. With 52.8% (agree + strongly agree) supporting this view, the allowance appears to incentivize effort among a good portion of staff. However, the 42.9% (disagree + strongly disagree) who do not believe it improves productivity reflects a nearly even divide in perception. This may be due to factors such as the amount of the allowance not matching the intensity of extra duties, delays in payments, or lack of clarity in eligibility. The low percentage of neutral responses (4.4%) shows that respondents tend to have a clear stance, either positively or negatively, on this issue. Therefore, while the current scheme has a positive impact on some, improvements are necessary to make it more universally effective. A well-aligned reward system has the potential to encourage productivity, which is essential for any organization's financial sustainability.

The role of extra duty allowances in motivating productivity at IRUWASA has gradually become clearer over the years, particularly when examined alongside revenue performance. In 2021, revenues stood at approximately TZS 7.2 billion, but growth was inconsistent due to low morale and frequent delays in billing cycles when staff were reluctant to work extra hours. By 2022, revenues rose modestly to around TZS 7.8 billion, though managers still reported challenges in motivating staff during peak service periods. After revisions to extra duty allowances in 2023 where payments became slightly higher and more consistent revenues increased to about TZS 8.5 billion, reflecting improved staff commitment to extended working hours. In 2024, collections stabilized further at roughly TZS 9.1 billion, with managers observing greater willingness among employees to handle overtime tasks, especially in billing and field operations. By 2025, preliminary findings suggest revenues have reached nearly TZS 9.6 billion, supported by stronger engagement from staff who felt encouraged by more predictable compensation for extra duties. This trend shows a clear correlation between enhanced extra duty allowances, improved productivity and gradual revenue growth at IRUWASA.

Insights from managers during interviews echoed these mixed sentiments. One senior officer remarked,

In 2021, our productivity levels were falling and morale was low, especially during weekends or peak billing periods when we needed staff to stay late. After some pushback, we introduced slightly higher extra duty payments in 2023. Since then, I've noticed more willingness among staff to work extra hours. (Interview with respondent D. 27/06/2025, 11:39 a.m.)

Another manager added,

Even though not everyone is happy with the amount, those who rely on the allowance do put in the effort. Our revenue collection improved last year, partly because staff were showing up and completing tasks that used to be delayed. (Interview with respondent E. 24/06/2025, 11:42 a.m.)

These responses demonstrate that while the system is not perfect, it has had a positive influence on motivating staff behavior. The impact may not be equal across all departments, but improvements have been noted, especially when allowances are timely and tied directly to performance expectations. The qualitative insights support the survey data that shows a slight majority of staff recognize the productivity benefits of extra duty allowances.

Managers observe that performance has improved since the introduction of more consistent or slightly increased allowances in recent years. The survey's 44.0% agreement aligns with this observation, even though a significant 42.9% remain unconvinced. The combined data suggest that while the program is working for some, others either don't benefit directly or see little value in its current form. Those who do find it useful tend to be more engaged and willing to work overtime, thereby contributing to more efficient service delivery and increased revenue. However, to ensure long-term and widespread impact, IRUWASA may need to restructure the program to be more inclusive and performance-linked.

This study's findings are in line with Chacha (2021) who concluded that financial incentives such as extra duty allowances can significantly improve organizational performance when well-managed. Similarly, Nkya (2020) found that allowances boost worker morale, which then enhances service quality and organizational income. On the other hand, Mbwambo (2022) warned that if such allowances are perceived as inadequate or inconsistent, they may fail to motivate and can even foster resentment. IRUWASA's current situation reflects both sides of this literature while improvements have led to increased productivity for some, others still see room for enhancement. Thus, the organization's welfare policies are on the right track but require refinement to align incentives more closely with employee expectations and departmental performance goals. Aligning productivity rewards with revenue targets may further boost IRUWASA's operational outcomes.

5. CONCLUSION AND RECOMMENDATIONS

The study found that extra duty allowances boost employee motivation, productivity and accountability, thereby increasing organizational revenue. However, inconsistencies in payment and fairness reduced their effectiveness. It is recommended that IRUWASA ensure timely and transparent disbursement, review allowance structures regularly and align them with performance goals to sustain employee commitment and maximize organizational outcomes.

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