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BEYOND TRANSACTIONAL PAY: REMUNERATION AS A TOOL FOR PUBLIC INTEGRITY AND PERFORMANCE IN NIGERIA'S DEVELOPING ADMINISTRATION

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ABSTRACT

Remuneration systems are also often under investigation as economic levers of performance, besides being efficient symbolic carriers of institutional values concerning morality. This paper investigates remuneration within a moral economy frame, analysing its structure that links to employee commitment to ethics within the Nigerian public service sector that is replete with integrity issues. It analysed cross- sectional survey data from 114 Nigerian tax officers, and it was noted that the study found 76%, 73%, and 72% of the respondents relating basic salary, fringe benefits, and leave bonuses, respectively, to increased motivation, work ethic, and commitment. Crucially, analyses underpin theories of behaviour, equity, and agency; high remuneration per se is less important compared to procedural justice and transparency. Indeed, as findings suggest, equitable remuneration may be perceived as a moral signal in support of institutional authority and civic duty. What this research uncovers is that remuneration may be perceived to support integrity and trust in public service rather than merely being a transactional tool itself. By bridging organizational theory with public administration practice, this study offers evidence-based insights for policymakers and managers seeking to enhance integrity and performance in developing country public sectors.

KEYWORDS: workplace ethics, public sector reform, procedural justice, moral economy, emotional commitment.

JEL Classifications: J33, M52, O15

1. INTRODUCTION

Incentives and remuneration affect and influence the behaviours and attitudes of employees towards their jobs in public institutions. While incentives and remuneration are manifestations of value, equity, and institutional trust towards employees, unethical behaviours have continued to occur notwithstanding ostensibly adequate levels of remuneration. According to Transparency International's Corruption Perception Index in 2023, Nigeria is presumably experiencing integrity challenges. In relation to performance and accountability, there is very little indication that the remuneration framework supports these ideals.

A purely managerial or economic approach to remuneration is, however, insufficient. From the humanities and sociocultural approaches, remuneration practices are emblematic of more profound meanings of justice, dignity, and moral worth. In many African societies, including Nigeria, the wage relationship is not an economic transaction alone, but a moral and symbolic contract of social recognition and institutional respect. Where this compact is perceived to be unfair, the resultant unhappiness surpasses financial dissatisfaction into a crisis of ethical belonging and social legitimacy. This paper, therefore, discusses remuneration as a moral institution embedded in the culture of public service and a managerial tool.

International evidence demonstrates that remuneration reforms can reinforce performance and integrity, but only as part of comprehensive institutional change. Success stories from Singapore, Rwanda, and Chile show that remuneration increases alone cannot succeed; how remuneration is designed, viewed, and implemented is very important (World Bank, 2021). In contrast, organizational behaviour theories can suggest why these outcomes occurred.

The focus of this research paper is on the various components of remuneration: basic salary, fringe benefits and bonuses of annual leave, and influence on employee motivation and job satisfaction as well as discussing the possibility of unethical behaviours to generate revenue in a Nigerian organization. Employees from six distinct geopolitical regions provided survey data that generally supported the hypothesis that employing a structured remuneration package is associated with higher levels of reported employee commitment to the organization and deters employees from unethical performance. This study addresses a critical research gap in Nigerian public administration while bridging organizational behaviour theory with development management practice. Through its interdisciplinary analysis, spanning economics, psychology, and the humanities, it investigates how remuneration systems embody ethical priorities and shape institutional integrity, offering practical insights for public sector reform in developing contexts.

2. Literature review

Theories of remuneration effects suggest that, ultimately, the effects are best understood when placed within strong theoretical frameworks. Behavioural theory suggests that behaviour can be contended through predictable and rewarding reinforcement (Luthans & Kreitner, 1985). Equity theory maintains that perceived inequity, and not just the level of absolute remuneration, can create resentment and, in turn, behaviours associated with inequity (Adams, 1965). Agency theory suggests that when carefully designed remuneration packages are monitored, they have the ability to align the interests of employees with that of the organization (Jensen & Meckling, 1976). Older research has suggested that it is not just the level of remuneration, but also the levels of structure and perceptions of fairness, respectively, such that higher remuneration in the public sector leads to less corruption, but only with good supervision (Demirgüç-Kunt et al., 2021, 2023).

From a humanities standpoint, these behavioural regularities are themselves shaped by broader cultural narratives about work, justice, and reciprocity. Remuneration is a cultural expression of appreciation in societies in which moral value and social status are strongly linked to occupational functions. Remuneration and commitment can only be understood by interpreting how fairness and value are socially constructed and perceived, rather than by quantitative modelling alone.

One can find a serious grounding for bringing these perspectives together in the concept of "moral economy." The term originally described pre-modern economies (Thompson, 1971), but it is used here to refer to a practice ordered not solely by market logic but by standards of justice, fairness, and reciprocity. It suggests that in a modern organizational setting, ethical presumptions and cultural connotations imbue economic practices, such as those of remuneration (Sayer, 2007; Fassin, 2009).

Remuneration, if seen from a moral economy perspective on the public sector, is a communicative practice that either confirms or denies the dignity and social value of public servants, rather than a cost or an incentive. It enables the triangulation of behavioural, equity, and agency theories in the context of a broader comprehension of how economic structures either maintain or undermine the moral fabric of an institution. This theoretical triangulation directly addresses PAD's interest in linking management research with public administration practice. By examining how abstract principles of fairness and motivation manifest in the concrete context of a Nigerian revenue agency, we seek to generate knowledge that is both theoretically robust and practically relevant for development management.

From the vantage point of moral economies on the public sector, it is perhaps possible to regard remuneration as a form of communicative practice that confirms or contests the sense of dignity or value of the individuals who work there, rather than merely being a form of costs or incentives. This is because this approach will make it possible for there to be a triangulation of behavioural, equity, or agency theories on the impact of economic systems on the moral underpinnings of institutions.

International evidence confirms such complex interrelations. A survey conducted in Latin America estimated that transparent remuneration frameworks and open appraisal systems are related to reduced integrity violations, with most deterrent effect on misconduct (OECD, 2021). Furthermore, macro-level studies indicate corruption non-linearly affects growth, eventually compromising institutional capacity and long- term development (Mohamed, 2024). Similarly, informality and corruption lower productivity in Latin American and OECD economies, though impact diminishes with strong institutions and well-organized remuneration systems (Effects of Corruption and Informality, 2024). Behavioural theory affirms that remuneration works best when combined with integrity; emphasizing organizational cultures.

Moreover, foundational research confirms money attracts, retains, and motivates. Remuneration correlates empirically with improved task engagement and organizational commitment in enabling individuals to reach goals and get security, prestige, and achievement feelings. In support of this, observational studies note positive remuneration-productivity relationships.

Taken together, the literature reveals two consistent tensions. First, remuneration can motivate employees and reduce malpractice when well-structured and perceived as fair. Second, accountability-enforcing institutions are required, and isolated remuneration reform efforts can be futile. Importantly, beyond the structure of remuneration itself, individual characteristics may moderate its effects. While the literature is not conclusive, some studies suggest that gender can influence workplace motivations and perceptions of equity. Therefore, while the primary focus of this study is on the main effects of remuneration components, will also exploratively examine whether these relationships are moderated by gender.

Extending existing debates about how structured remuneration systems correlate with motivation, job satisfaction, and perceptions of moral conduct, this paper contributes to global evidence on how improvements in public sector integrity can be achieved through remuneration, via an investigation into a Nigerian revenue-generating organization.

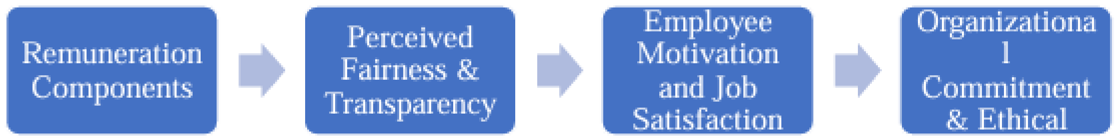

Figure 1. Conceptual Framework of the Study.

Note: Gender moderates the relationship between Remuneration Components and Employee Motivation.

Conceptual Model

This research conceptualizes the pathway through which remuneration systems affect employee outcomes in public institutions. It draws on theories of behaviour, equity, and agency that are framed within a moral economy lens as a means to capture the ethical and cultural dimensions of remuneration (Figure 1). According to this model, employees' perceptions of the fairness and transparency of remuneration are determined by the structure and process elements of remuneration, including basic salary, fringe benefits, and leave bonuses. As suggested by behavioural theories, these perceptions form motivational beliefs that serve to reinforce desired behaviours.

Equity theory maintains that employees are more motivated and satisfied with jobs when there is perceived remuneration fairness and transparency. Agency theory supplements this line of reasoning by suggesting that greater motivation consequently aligns employees' interests with the institutional goals through ethical behaviour and strengthened organizational commitment.

The framework also proposes that gender may moderate these relationships because prior research suggests that men and women may value procedural fairness cues differently than monetary ones. Consequently, the model provides an integrative perspective which links remuneration design to ethical and attitudinal outcomes in the public sector.

3. Techniques

This study adopted a non-experimental, cross-sectional survey design. The respondents were selected from six geopolitical zones within the country and were officers of a revenue agency. To meet the minimum sample size requirement set under Cochran's formula for infinite populations at 95% confidence and 0.1 precision, 118 officers were selected through a simple random sampling technique. The final 114 participants provided complete ordinal data, representing a 96.6% response rate and approximately 19 respondents per zone, thus ensuring a good zonal representation of the respondents.

Data collection instrument

Data was collected primarily through the application of a structured questionnaire that was conducted through the use of emails to the personnel in the agency. The questionnaire used a scale that ranged from 1 (Strongly Disagree) to 5 (Strongly Agree) to gauge the level of perception of the participants on the level to which the elements of the payment package promoted motivation, commitment, and ethics.

The neutral midpoint on the scale was 3. This scale was designed to evaluate the theories of Behavioural, Equity, and Agency, couched within the framework of moral economy to understand the ethical aspects of compensation. Ethical approval for the study was obtained prior to any data collection. The research instrument was refined through a pre-test for clarity and comprehension with a small group of colleagues from a similar professional background. This pre-test was conducted during the instrument development phase and did not involve the collection of research data; its sole purpose was to improve question wording and scale understanding. As a result, the final questionnaire was well-organized with simple words that were easily comprehensible to participants and the questions were easy and quick to answer due to the use of Likert-scale.

The survey was evaluated by three specialists in terms of its clarity, its relevance, and whether it met the research objectives; only very small changes were suggested, such as rewording of the questions that were not clear and specifications to the scales of the responses. The Content Validity Index (CVI) was used to determine the degree of agreement among the experts. In order to ensure the scale had internal consistency, Cronbach’s Alpha statistical method is used to ensure a measure of internal scale reliability. This had a total scale of 0.82 as divided among the subgroups of 0.78 and 0.85, thereby reflecting high internal consistency (Nunnally & Bernstein 1994).

Ethical Considerations

This study was conducted in accordance with the principles of the Declaration of Helsinki. Full ethical approval for the study protocol, including the survey instrument and consent procedures, was obtained from the Landmark University Institutional Research Ethics Committee (LMUIREC) on 28 May 2023 (Reference: LMUIREC/HSU/021/2023). All participants provided written informed consent prior to their involvement in the main data collection phase. Participant autonomy, confidentiality, and the right to withdraw without penalty were maintained throughout the research process.

Limitations and ethical considerations

The changes in behaviour and the presence of corruption were indicated through self- reports rather than being observed directly; hence, very cautious statements about the occurrence of real misconduct or shifts in behaviour cannot be made. The online survey itself may have excluded less computer-literate staff and therefore may have created a biased sample. All subjects were requested to give informed consent, which meant that the participants had full control and information was kept confidential and had the right to leave at any time during the research.

4. RESULTS

The analysis of data was started with the evaluation of normal distribution of all variables by means of the Kolmogorov-Smirnov test, in which all variables were found to be significantly deviated from the normal distribution at $p < 0.05$, thus the non-parametric methods were justified.

The use of non-parametric tests in this study is theoretically and empirically justified. Non-parametric approaches are appropriate for ordinal Likert-type data and provide robust inference without assuming normality or homoscedasticity (Conover, 1999).
Moreover, in behavioural and social ethics research, where perceptions are central, the interpretive weight lies in patterned agreement and directional differences rather than mean-based estimates. Accordingly, Wilcoxon and Mann–Whitney procedures offer reliable insight into the strength and consistency of respondents' perceptions across remuneration dimensions.

The differences for all components are statistically significant: basic salary, $Z = -11.832$, $p = .001$; allowances, $Z = -11.726$, $p = .001$; and leave bonus, $Z = -11.725$, $p = .001$. That means, since the p-values are less than 0.05, the perceptions of the employees are above the neutrality midpoint and associated with higher self-reported motivation and performance.

Complementing these main hypothesis tests, an exploratory analysis was performed by using the Mann-Whitney U test-the between-groups equivalent of the Wilcoxon test-to determine whether there is a significant difference in self-reported performance scores for male and female respondents. Therefore, the Mann-Whitney U test is adopted to establish whether the differences in employee performance are statistically significant across gender. Z: 2.05, p-value is 0.041, with small effect size of 0.19.

This p-value = 0.041, being less than the significance threshold α = 0.05, therefore indicates that the difference in performance scores between male and female respondents is statistically significant. The effect size (r = 0.19) indicates a small effect, suggesting that gender contributes only moderately to variations in employee performance.

The magnitude and direction of the effects in the Wilcoxon and Mann-Whitney analyses go well beyond the information provided by significance testing. Given that the data are ordinal in nature and stem from perceptual ratings, these non-parametric results indicate not only that the outcomes are statistically different from neutrality but also that there is structured consensus among the test respondents about the fairness and motivational value of structured remuneration. Moreover, it is emphasized by the small but significant gender effect (r = 0.19), that denotes subtle variations in both societies rather than random data and thus asserts the robustness of results on non-normal data distribution.

As seen from Table 1, the outcomes within the three elements of remuneration were statistically significant with very large effect sizes, indicating the perceptions were positive and well above the midpoint of neutrality.

Table 1: Wilcoxon Signed-Rank Test Results against Neutral Point. (3)

Analysis / Hypothesis Tested	Statistical Test	Test Statistic (Z)	P-value	Reported Effect Size	Effect Size Measure	Interpretation
Basic Salary vs. Performance	Wilcoxon Signed- Rank Test	-11.832	0	r = 0.18	Rank- Biserial Correlation	Small Effect
Allowances vs. Performance	Wilcoxon Signed- Rank Test	-11.726	0	r ≈ 0.18	Rank- Biserial Correlation (Calculated)	Small Effect
Leave Bonus vs. Performance	Wilcoxon Signed- Rank	-11.725	0	r ≈ 0.18	Rank- Biserial Correlation	Small Effect

	Test				(Calculated)	
Gender Difference in Performance	Wilcoxon Signed- Rank Test	2.05	0.041	r = 0.19	Rank- Biserial Correlation	Small Effect

Note: The effect size r was calculated as $|Z|/\sqrt{N}$ *(N=114).*

On the impact of remuneration in relation to certain performance indicators, as shown in Table 2, 76% of the respondents replied that basic remuneration enhances motivation and work output: 40% strongly agreed and 36% agreed. Similarly, 73% (38% strongly agreed, 35% agreed) agreed that allowances contribute positively, while 72% (37% strongly agree, 35% agree) agreed that leave bonuses also played their role. Interestingly, across the components less than 10% expressed disagreement, indicating a strong agreement on motivational value of remuneration.

Table 2: Perceived Impact of Remuneration on Employee Performance Indicators.

Component	Agree (%)	Indifferent (%)	Disagree (%)
Basic salary	76.0	10.2	12.0
Allowances	73.0	11.3	11.0
Leave bonus	72.0	13.0	11.5

Note: This table shows the distribution of responses on how each remuneration component influences motivation, job satisfaction, and work output.

Exploratory gender analysis

An exploratory Mann-Whitney U test was conducted to examine gender differences in overall performance scores. The results (Table 3) showed a significant difference between male (Mdn = 4.2) and female (Mdn = 4.0) respondents, U = 1256.0, Z = 2.05, p = .041. The effect size was small, r = .19. While this was significant, the small effect suggests only a small amount of variance in self-reported performance scores can be attributed to gender, and the main results relating to remuneration are the only substantively significant findings.

Table 3: Test Statistics for Gender Differences.

Test statistic	Z	p-value	Effect size (r)	Interpretation
Performance	2.05	0.041	0.19	Small effect

Note: Wilcoxon signed-rank test applied to determine gender differences in employee performance.

The distribution of reported performance scores is shown by gender in Figure 2. The figure depicts the distribution and measures of central tendency shown for male versus female respondents, creating a visual context for the significant observation obtained with Mann-Whitney U test. Panel B illustrates that both distributions are right-skewed, with the distribution of scores for male respondents shifted somewhat to the right, in line with the observed higher median (Mdn = 4.2) than female (Mdn = 4.0). The distributions overlap as a consequence of the negligible effect size in this study (r =. 19) This means that the actual difference in mean performance scores between sexes is statistically significant but practically negligible.

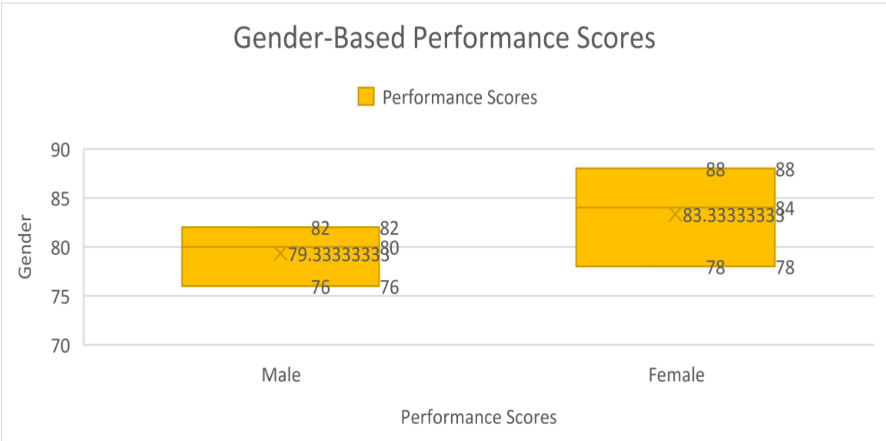

Figure 2. Distribution of Performance Scores by Gender.

Note: This figure displays the distribution of employee performance scores disaggregated by gender. Results are thus obtained by obtaining responses to performance-related items on a 5-point Likert scale. The distribution shows differences between perceived motivation, accuracy, and work commitment across gender. The data was subjected to statistical analysis to observe any emerging trends or differences between male and female respondents.

Hypothesis testing

The one-sample Kolmogorov-Smirnov Test presents a non-normal distribution for Lb, Bs and Al, therefore justifying Wilcoxon signed-rank tests (Table 4).

Table 4: One-Sample Kolmogorov-Smirnov test.

Variable	**Test statistic**	**p-value**	**Interpretation**
Basic salary	0.219	<0.05	Not normal
Allowances	0.233	<0.05	Not normal
Leave bonus	0.241	<0.05	Not normal

Note: The following results are from a normality test (Kolmogorov-Smirnov test) used to check if the distributions of data on remuneration factors are normally distributed.

In the case of Hypothesis 1: Basic salary has no significant performance impact on the performance of employees, the result from the one-sample Wilcoxon signed-rank test (Table 5) shows that the null hypothesis is rejected since P = 0.000, which indicates there is a significant relationship.

Table 5: Hypothesis test summary.

Correlation between basic salary and employees' performance.

Null hypothesis (H01)	Test used	p-value	Result
No correlation	Wilcoxon signed- rank test	<0.001	Rejected

Note that Table 5 reports the test statistics for Null Hypothesis 1 (H01); that is, basic salary has no correlation with the performance of workers within the agency or organization.

For Hypothesis 2 (H0: Allowances have no significant performance impact), a Wilcoxon signed-rank test (Table 6) also rejected the null hypothesis (P=0.000).

Table 6: Hypothesis test summary.

Null hypothesis (H02)	Test used	p-value	Result
No significant impact	Wilcoxon signed- rank test	<0.001	Rejected

Note: This Table 6 summarizes the test of Null Hypothesis 2 (H02): Employees' allowances have no significant impact on performance in the agency. It includes statistical test results assessing the impact of allowances.

The One-Sample Wilcoxon Signed-Rank Test (Table 7) rejected the null hypothesis for Hypothesis 3, H0: An annual leave bonus does not influence performance. P = 0.000

Table 7: Hypothesis test summary.

Null hypothesis (H03)	Test used	p-value	Result
No significant impact	Wilcoxon signed-rank test	<0.001	Rejected

Note: Table 7 summarizes the test of the null hypothesis for annual leave bonuses (ALB), stating that leave bonuses have no significant impact on performance. It includes results from a Wilcoxon Signed Rank Test.

Overall, the statistical results suggest strong associations among the different components of the agency's remuneration and employees' self-reported performance outcomes, although no indication of any causality can be drawn.

5. DISCUSSION

This case study of a Nigerian tax agency illustrates how theoretical insights from organizational behaviour can inform concrete public administration challenges in developing countries. The following interpretations are advanced with the recognition that they are based on cross-sectional and self-reported data, which limits causal inference and may be subject to social desirability bias. Be that as it may, findings suggest remuneration may be interpreted as a behavioural signal that has a correlate with the whole range of human reactions: it can be positive or negative even the case of the ethically wrong people. Large Z-scores and consistent directionality across remuneration components suggest that the obtained perceptual pattern reflects a real structure rather than statistical noise. This reinforces the view that the observed associations are not random but reflect a consistent employee perception of fairness and motivational value.

Behavioural science, as Luthans and Kreitner (1985) have put it, assumes that the practice of giving consistently to the people the proper amounts of the rewards will always result in the reinforcement of the desired behaviours. The clear-cut interaction between the various parts of the remuneration system and the employees' mood is indicative of the so-called reinforcement mechanisms operating in the system. Beyond this, the results of the study broaden the application of this theory saying that perceived compliance with the rules and transparency in the remunerations indirectly support the claimed behaviour of employees more so through the behavioural impact. In cases like that of the public service in Nigeria, where trust is not easy to come by, the psychological treatment of the remuneration may be interpreted as a stronger sign for behaviour than simple regularity would be in this case. This means that reinforcement of the required behaviour is not only a question of systematic delivery but also one of the interpretations attached to the rewards within the organization culture.

In aggregate, these findings demonstrate how the concepts of Behavioural Theory, Equity Theory, and Agency Theory, when combined together via a Moral Economy hermeneutic approach, indicate a possible correlation between remuneration perception and self-reported ethic and commitment levels. In particular, this approach makes it clear how remuneration is a holistic process that interacts both cognitively (Behavioural Theory-driver of behaviour), structurally (Equity Theory-legitimation of institutions via distributive justice principles), and ontologically (Agency Theory- harmonization of interest via trust-building). In effect, these mechanistic perspectives come together to highlight a larger, more meaningful finding: that remuneration perception is correlated to high self-reported motivation and ethic levels.

In a more broadly sociocultural approach, remuneration therefore takes on a communicative function, a medium for which the institution might convey moral values and a sense of social solidarity. Loyalty and a feeling of justice might relate to motivation and a moral commitment for public service employees. In a Nigerian situation, where a lack of institutional ethics has resulted from negative experiences with patronage and mistrust, more transparent remuneration schemes could become part of a cultural signal for renewal through rebuilding both institutional and government trust.

Equity theory (Adams, 1965) gives a picture of how through the fairness of rewards, mainly in the form of allowances, feelings of deprivation and resentment can be overcome. Workers engaged in this research declared themselves to a large extent motivated and committed to the higher ethical standard though remuneration was not too high, as long as they were perceiving the system to be just. This is a significant theoretical challenge since it suggests a refinement of the common understanding that the total reward level is the most important factor determining equity perceptions. In fact, what have found is that relative fair treatment and transparency are stronger factors influencing than initially thought. this indicates that, planned and open salary even if they are on the lower side can create strong emotional attachment, thus indicating a need for refinement, even though this study base only on a single specific case study in Nigeria.

Limitations and avenues for future research

The interpretation of the results should be caution as this study has several limitations. First, the cross-sectional nature of this study design prevents causal inference and results were limited to associations between perceptions of remuneration and reported outcome measures. Second, self-reported survey data may suffer from issues of social desirability bias and response distortion, especially when sensitive topics such as ethics and corruption are being probed. Third, the study is limited to a single revenue agency which may reduce its generalizability to other Nigerian or international public entities; moreover, an online mechanism for survey dissemination could have been biased against staff who are not digitally literate.

Fourth, Likert scale items are ordinal measures this limits the degree of precision inferences we can draw from the data, compared to interval or ratio measures.

Fifth, views of compensation and reported performance may have been impacted by more general contextual elements that were not considered, such as inflationary pressures, leadership calibre, and institutional improvements. Sixth, Nigerian cultural and institutional narratives that may not be directly applicable to other contexts are reflected in the interpretation of compensation through a moral economy perspective. Lastly, as detailed in the Ethical Considerations section, formal committee approval was obtained before data. However, all participants gave their informed consent before any data was collected. When considered collectively, these limitations suggest that the results should be viewed as exploratory and suggestive rather than confirmatory, highlighting the necessity of more longitudinal, multi-agency, and mixed-method research to confirm and expand upon these findings.

CONCLUSION

This study contributes to development management scholarship by demonstrating how economic structures in public administration are imbued with ethical and cultural significance. By locating salary within the moral economy of public service in Nigeria, research has shown that salary systems could be understood as something more than efficiency tools, perhaps as signs or vehicles for institutional morality.

There is evidence that perceived fairness and transparency of remuneration are related to high levels of self-attributed motivation and ethics commitments, although these variables are not directly causal. This approach draws attention to the potential cultural value of remuneration as a symbol of trust.

The findings that have come out of the study conducted within the Nigerian public organization seem to suggest that such findings may be relevant to public sector transformation within other developing nations, particularly those that face different challenges within the realm of integrity. From a conceptual perspective, the findings within this study specifically serve to expand upon traditional frameworks from a conceptual perspective. The mention by behavioural theory that fairness and transparency are key factors that influence behaviour via remuneration specifically introduces an additive concept.

The findings are consistent with equity theory, suggesting that perceived procedural justice may influence commitment even in low remuneration environments. The findings align with agency theory, indicating that employees' perceptions of fairness may reduce reliance on external supervision. However, it is important to note that Agency Theory has identified that even though remuneration may affect performance improvement, it can only play an ancillary role in the overall performance; hence fair remuneration may be associated with improved performance, though further evidence is required.

These findings suggest that a comprehensive approach to change management and performance improvement may be beneficial. This will include consideration of or attempts to create Financial Incentives, establish Trust in Institutions providing pay, Oversight of employee's behaviour and Cultural change. The triangulation of these three theories suggests that no single framework fully captures the complexity of the relationship between remuneration and ethics. The findings are consistent with agency theory, which posits that agency alignment may depend on employees' internalisation of fairness, with behavioural reinforcement operating through perceived equity structures. All these points, together, suggest that the interaction within the layer of Public Sector motivation is interdisciplinary and involves Psychological Mechanisms, Moral Mechanisms and Institutional Mechanisms.

The Exploratory Analysis confirmed that there is a small, but statistically significant, Gender difference in reports of Self-Reported Performance. Although the principal findings regarding the Financial Incentive Component of the Agency Model are robust, there is still room for exploration of the various ways that Gender may interact with Perception of Fairness. In turn, this study suggests a positive association of perceptions of fair and transparent remuneration with employees' self-reported motivation and ethical commitment. Conclusively, much more longitudinal research needs to be conducted so as to deduce the causal relationship between these two variables.

For practitioners and policymakers in similar developing contexts, these findings underscore that technical remuneration reforms must be accompanied by attention to perceived fairness and transparency, key factors in building the institutional trust necessary for effective public administration and development

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