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Full Length Research Paper

Funeral benefits in public higher education institutions: How do they explain employees' perception of equity?

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The study examined the government and three campuses of a higher public education institution's funeral policies with a view to determining how these policies explain employees' equity perception. Three research questions guided the study: (1) what does the government's funeral policy say about the burial of government employees and their dependents? (2) How has the government's funeral policy been implemented in the three studied campuses of a public university? (3) What are the anticipated implications of the existing funeral policies for employees' perception of equity? The study used a qualitative methodology based on a comparative case study design. Data were collected using documents and analyzed via qualitative content analysis. The findings revealed that the burial of deceased employees, their spouse and children is a public employees' benefit, as per the government labour acts and standing orders, which highlights the government's willingness to shoulder the costs of burial for every public servant. Yet, in practice, what transpired from the field is that burial benefits are largely funded by each employee's monthly mandatory contribution, which is normally deducted from their salary. The findings further indicate that each of the studied campuses of the same university had its own arrangements regarding the amount of the contribution, the beneficiaries of the funds and the amount provided to cover the burial costs of the agreed beneficiaries. Hence, this resulted in variations in the provision of burial benefits among the employees serving in the same public organization. These variations may contribute to various employees' perceptions, ranging from no inequity to much inequity for over-rewarded and under-rewarded employees respectively. The study recommends merging the three funeral policies from the three studied institutions into a single policy which adequately and equitably covers the funeral costs.

Key words: Employees' benefits, employees' motivation, employees' equity, higher public education Institutions, Tanzania.

INTRODUCTION

Employee benefits are membership-based, non-wage compensation provided to employees in addition to their normal wage or salary (Khanka, 2013). The literature identifies the various forms of employee benefits, including annual paid leave, medical, disability, life insurance; retirement benefits; fringe benefits; personal

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needs benefits including holidays and other forms of leave like maternity leave; other benefits include subsidized meals, clothing and drinks; and communication allowances (Armstrong, 2009; Khanka, 2013). In the Tanzanian context, the benefits provided by the government institutions are guided by the government policies, standing orders and workers' acts. Hence, public employees in government are provided with various types of benefit, including a funeral fund, whose purpose is to reduce the burden on the employee or his/her family members related to financing funerals. Therefore, the government's provision of funeral funds is among the benefits to which a public employee is entitled. The literature highlights the various advantages of employee benefits, including increasing the employees' sense of social and economic security and, in effect, influencing their loyalty to the organization; providing for the personal needs of employees; and increasing the employees' commitment to the organisation (Armstrong, 2009). The provision of funeral funds to government employees is thus considered among the factors that enhance government employees' commitment to work and finally helps to improve their job satisfaction. However, the literature further cautions on the need for the management to ensure that benefits programs are distributed fairly and in a justice manner. It has been revealed that employees' benefits programs, policies and practices that are not perceived by organizational members as fair are less likely to successfully attract, retain and engage employees (Scott et al., 2011). There is a paucity of information on how the public policy of funding the funeral costs of public employees has been implemented in public higher education institutions and how this explains employees' perception of equity and fairness, hence the need for this study.

Research objectives

The study had three research objectives: (1) to explore the government's funeral policy regarding the burial of government employees and their dependents; (2) to determine how the government's funeral policy has been implemented in the three studied campuses of a public university; and (3) to determine the implications of the existing funeral policies to employees' perception of equity.

THEORETICAL FRAMEWORK

The study uses John Stacey Adams' equity theory of motivation to examine employees' equity perception. The theory defines employees' motivation as a function of what they consider to be fair compared to others in the same job within the same or another organization (Redmond, 2015). Hence, using this theory, the author maintains that the motivation, attitudes, and behaviour of employees working in the public higher education institutions are affected by individual employees' perception of fairness in social exchanges, when they compare themselves to other employees in similar organisations (Redmond, 2015). Notably, there is a need to ensure that employees are compensated fairly for their contributions, that is, the outcomes should match their inputs.

This theory further explains how people develop a perception of fairness and justice in the distribution and exchange of rewards and benefits within an organisation (Armstrong, 2009). It maintains that people are more motivated if treated equitably and that motivation is a function of fairness in social exchange (Chandan, 2005; Armstrong, 2009). The theory maintains that workers make equity comparison by dividing the value of the outcome they receive by the value of the inputs they provide in an organisation and comparing their situation with that of a comparison other, reference group or relevant other¸ that is, coworkers in the same or another organisation doing a similar job or providing similar inputs to the organisation (Miner, 2005; Chandan, 2005). The outcomes in this theory include employees' benefits, salary, recognition and other privileges while employee inputs include education, experience, skills, efforts, and all other forms of employee contribution to the organization (Miner, 2005; Chandan, 2005). The theory further explains that, in the process of making a comparison, employees determine the input/ outcome ratios and develop a perception regarding how they are treated, compared to others working in similar organisations. Hence, based on this comparison process, an employee may form any of the three kinds of equity perception as identified by Chandan (2005). Firstly, the employee may develop an equitable situation when the input/outcome ratio of two people with an equivalent background, equal education, seniority and identical tasks are equal or when someone receives greater rewards because of his/her greater inputs. Secondly, negative inequity is developed when the comparison others enjoy greater outcome for similar inputs; and, lastly, positive inequity is developed when one's outcome to input ratio is greater than that of a relevant co-worker.

As noted earlier, in the context of this study, the government of Tanzania's funeral policy is regarded as an employee benefit. The literature maintains that benefits act as maintenance only and do not stimulate employees to work hard; yet, it is argued that the absence of adequate benefits can contribute to employee dissatisfaction and increased absenteeism and turnover (Khanka, 2013). It is generally understood that benefits are usually extended to all organisational members, regardless of individual performance. Hence, benefits hardly contribute to employees' work performance,

although several measures have been proposed to help to make benefits programmes more effective. These measures include aligning benefits with the basic requirements of the workers, ensuring equity and justice in provision of benefits and ensuring that the benefits provided in one organisation are comparable with those provided by other organisations (Khanka, 2013).

Using this theory, the study examined the University of Dar es salaam (main campus) and its two constituents college staff's funeral policies. It was anticipated that the staff working on the three campuses of the University of Dar es resemble each other in several aspects. For example they are all employees of the public university and are all doing similar work to achieve the three key missions of the university (teaching, consultancy and research). Indeed, it is expected that staff working on one of the three campuses will consider those working on the remaining two campuses to be their comparison others or reference group. Hence, employees working at the University of Dar es salaam Main campus, for example, are the reference group for those working at the DUCE and MUCE campuses. Similarly, those working at DUCE are the reference group for those working on the Main campus and MUCE. In this regard, it is expected that employees working on the three campuses need to be treated fairly, equally and, in the context of this study, be provided with similar benefits, including funeral benefits. Hence, implicitly, this means that, if employees working on any one of the three campuses receive more benefits than those working on the other campuses, this may result in an employee's perception of negative inequity and injustice, based on the assumption that they are not being treated fairly by the university management. The perception of inequity is a result of a comparison with similar employees who are contributing similar inputs to the university. Are the three University of Dar es salaam campuses' staff's funeral policies contributing to employees' perceptions of equality or inequity? It is worth noting here that the study only focuses on employees' benefits related to funeral costs; hence all other forms of benefits were not considered.

MATERIALS AND METHODS

The study was conducted at the University of Dar es Salaam and its two constituent colleges, that is, Mlimani Main campus, Dar es salaam University College of Education (DUCE) and Mkwawa University College of Education (MUCE). The Mlimani main campus was established in 1961. It is located in Dar es Salaam and has 2001 employees (UDSM, 2011). The campus has six colleges, five schools and five institutes (UDSM, 2015). DUCE was established in 2005. It is located in Dar es Salaam and comprises three faculties: the Faculty of Humanities and Social Sciences (FoHSS), the Faculty of Science (FoSc) and the Faculty of Education (FoED). The campus has 391 employees (UDSM, 2011). The Mkwawa University College of Education (MUCE) was established in 2005. It is located in the Southern Highlands of Tanzania in Iringa Municipality and has 178 staff (UDSM, 2011).

The University of Dar es Salaam was purposefully selected, as it is the oldest (established in 1961) and largest university in the country, with over 2,300 staff members across the three campuses. Being an old university, it was expected that it would take the lead in implementing various government policies, including the funeral policy. It was also expected that several workers' policies at the University of Dar es salaam would be fairly implemented and that workers would be equitably treated and hence happy to work towards achieving the university's goals and objectives. Furthermore, as noted earlier, the three campuses were studied because they have attributes that are comparable. For example, employees working at DUCE compare themselves with those on the main campus and MUCE and verse versa, on the assumption that they are all employed by the government through the University of Dar es salaam. With regards to funeral benefits, the assumption was that the university and its two constituent colleges would have policies which provide funeral benefits that are equitable and comparable. Hence, it was expected that the policies would ensure equal treatment for all employees.

The study uses a qualitative research approach based on a comparative case study design. Hence, the case is the University of Dar es Salaam while the units of analysis are the funeral policies of the three campuses of the University of Dar es salaam. The main data collection tool used was documents. The researcher reviewed the funeral policy for each of the three campuses, the 2001 United Republic of Tanzania report on the labour law, the 2009 government of Tanzania standing orders for the public service, the 2004 employment and labour relations act, public service acts and regulations. The information collected from the documents was analyzed using qualitative content analysis (Miles and Huberman 1994; May, 1997; Robson, 2002), whereby the researcher picked out what was relevant for analysis and pieced it together to create tendencies, sequences, patterns and orders. The process followed the three steps of qualitative data analysis as presented in Miles and Huberman (1994)'s data reduction, data display and conclusion drawing and verification. The researcher adhered to all ethical issues including observing protocol by applying for a research clearance from the University of Dar es Salaam. The Data for this study were collected between August and October 2015.

RESULTS

A review of the 2001 United Republic of Tanzania report on labour law indicates that Section 6 (C) of labour Act number 17 of 1983 confined to explaining the compensation to a government employee who dies while executing his/her work responsibilities. The document indicates that, if a government employee dies because of work-related injuries and does not leave any dependants, then the employer will provide for the reasonable costs of the burial of the deceased worker. Further findings show that the government institutions' funeral policies are largely guided by the 2004 Tanzania employment and labour relations act and the 2009 government standing orders for public service. The 2004 labour relations act presents employment ordinance number 366, which reads as follows:

"Notwithstanding the repeal of the Employment Ordinance, the provisions of sections 100 and 102 relating to "provision of medicine and medical treatment" and "burial of deceased employees and dependents"

Table 1. Funeral benefits at Mlimani Main Campus.

S/N	Beneficiaries	Amount in Tanzanian shillings and $
1	Deceased employee	800,000 ($371.38)
2	Death of spouse	500,000.00 ($231.11)
3	Death of biological child	500,000.00 ($231.11)
4	Death of biological parents/guardians of the employee	500,000.00 ($231.11)

Source: (UDSM, 2007 APPENDIX B, pp 1).

shall continue to apply until they are repealed by another law" (URT, 2004, p. 82).

On the other hand, the 2009 government standing orders for public service contain three sections which describe the funeral costs of public employees as follows:

(1) The following costs of the burial of every public servant (excluding a public servant on temporary or daily paid terms) shall be borne by public funds: (a) coffin; (b) grave; (c) shroud; (d) wreath and decorations; and (e) transport costs of the deceased public servant from the point of death to the home place of the deceased or any other place as decided by the deceased himself prior to the occurrence of death or his relatives or his official representative
(2) The funeral costs specified under paragraph (1) shall apply to the public servant's spouse and children, and shall be borne by public funds.
(3) Every organization shall have its own arrangements to provide for some reasonable support for funeral expenses (URT, 2009 p. 279).

The findings regarding the funeral policy at Mlimani Main campus indicates that there is a funeral fund which is guided by the University of Dar es Salaam (UDSM) main campus funeral policy (UDSM, 2007). The funeral policy states that membership of the funeral fund is mandatory for all permanent employees and that membership ceases when an employee fails to pay a monthly contribution within 30 days. The policy does not specify any refund of the contribution to a member who, for any reason, ceases to be a member of the UDSM main campus funeral funds. Hence, this finding suggests that each employee is a member of the fund and that each is required to pay a monthly contribution of 3000 Tanzanian shillings or $1.39, which is directly deducted from their salary. The total amount contributed by each employee per year is 36,000 Tanzanian shillings or $16.71. The funeral policy indicates the various amount of money which is provided when an employee or his/her spouse, child, parent or guardian dies. The amount paid on the death of each of these individuals is indicated in Table 1.

The UDSM funeral policy further indicates that the actual transport cost of deceased employees, spouses and children is provided but that no transport is provided for deceased parents. From the UDSM main campus funeral policy, four key findings emerge: Firstly, the burial benefits, which are provided, are actually not government-funded but are drawn instead from an individual employee's monthly contribution. Hence, in practice the government is not providing funds for covering the funeral costs of public employees. Secondly, to benefit from funeral funds, one needs to be a member of the fund; hence funeral benefits are not extended to all government servants but only the members of the funeral funds. Thirdly, the amount of money provided as benefits in case of an employee death is 800,000 T.sh. ($371.38), including the actual transport costs to an area selected by the employee or his/her family members. Lastly for dependents, like children spouses and parents/guardians, the amount of burial benefit is 500,000T.sh. ($231.11) plus the actual transport costs. Hence, in addition to what was stated in the 2009 government standing order, the UDSM main campus extended the funeral benefits to the death of parents/guardians, while the government's standing order only demanded that the benefits be provided to an employee, spouse and children.

A review of the DUCE funeral staff policy (DUCE, 2015) indicates that, like the UDSM main campus, DUCE has a funeral fund, membership of which is mandatory for all staff employed on permanent and pensionable terms. Unlike the UDSM main campus funds, at DUCE, every member contributes 5000/ Tanzanian shillings ($2.31) per month which is directly deducted from his/her salary. The beneficiaries of the burial benefits as indicated in DUCE (2015) are: spouse of the employee, biological children of the employee, biological parent of the employee (father and mother) and biological parent of the employee's spouse. Unlike the UDSM main campus policy, the DUCE policy does not provide burial benefits for employees' guardians but rather for his/her spouse's parents. The benefits provided by the funeral funds are indicated in Table 2.

From the DUCE funeral policy, three key findings emerge: Firstly, as on the Mlimani main campus, employees' funeral costs are provided by the institution from the funeral funds which is formed by the contributions of individual employees and not from the

Table 2. Funeral benefits at DUCE.

S/N	Beneficiaries	Amount in Tanzanian Shillings and $
1	Deceased employee	2,000,000 ($928.46)
2	Death of spouse	2,000,000 ($928.46)
3	Death of biological child/legally adopted child	2,000,000.00 ($928.46)
4	Death of biological Parents	1,000,000.00 ($464.23)
5	Death of biological parent of the employee's spouse	500,000.00 ($231.11)

Source (DUCE, 2015 pp 6).

Table 3. Funeral benefits at MUCE.

S/N	Beneficiaries	Amount in Tanzanian Shillings and US $ for permanent employees	Amount in Tanzanian Shillings and US $ for temporary employees
1.	Deceased employee	1,000,000 ($928.46)	200,000 ($ 92.85)
2.	Death of spouse	1,000,000 ($928.46)	200,000 ($ 92.85)
3.	Death of biological child/legally adopted child	1,000,000.00 ($928.46)	200,000 ($ 92.85)
4.	Death of biological parents	1,000,000.00 ($464.23)	200,000 ($ 92.85)
5.	Death of biological parent of the employee's spouse	1,000,000.00 ($231.11)	200,000 ($ 92.85)

Source (MUCE,2013, 2013 p. 2).

government funds. Secondly, the amount provided as benefits when an employee or his/her spouse, child and biological parent dies is more compared to that provided by the UDSM main campus. The difference is significant; for example, when an employee at DUCE dies, the amount paid is 2.5 times more that the amount paid on an employee's death at the UDSM main campus. The same applies to the benefits provided when a child or spouse dies. However, it is worth noting here that the DUCE policy does not cover transport costs. The assumption is that the amount given will be used to cover all the costs. Thirdly, the DUCE policy includes spouses' parents, which is not the case with the Mlimani Main campus policy. Lastly, unlike the main campus policy, the DUCE policy provides benefits for the biological parents of an employee's spouse. Hence, at DUCE, there is no provision of benefits on the death of an employee's guardian.

A review of the MUCE funeral policy (MUCE, 2013) revealed that, like the UDSM main campus and DUCE, a funeral fund was formed as a result of employees' monthly mandatory contributions, which is usually deducted from their salary. However, unlike DUCE and Main campus, the contributions at MUCE are made by both permanent and temporary employees. Temporary employees here refer to those with a contract of less than two years. The findings show that permanent employees are required to contribute a total of 7500 T.sh or $3.43, while temporary employees contribute a total of 5000 T.sh. or $2.32 per month. This means that, per year, permanent employees contribute a total of 90,000 T.sh. or $41.78, while temporary employees contribute 60,000 T.sh. or $27.85. Further analysis of the funeral policy indicates that, like DUCE, MUCE pays out funeral benefits to cover the death of an employee or his/her child, spouse, parent or spouse's parent. The benefits provided by the funeral funds are indicated in Table 3.

Table 3 indicates that MUCE provides a flat rate of 1,000,000 T. Shs as a burial benefit to all beneficiaries of the funds for permanent employees. The amount is slightly higher compared to that provided on the Mlimani Main campus and less compared to that provided to employees at DUCE.

The findings also indicate that, unlike the funeral policies at DUCE and Mlimani Main campus, the MUCE funeral policy acknowledges that the funeral benefits are actually formed from the contributions of each individual employee; hence, DUCE's funeral policy provides a clause which requires that some amount to be refunded to an employee when the membership ceases, for whatever reason. The policy states that:

"an employee who for any reason will leave the organisation will be refunded 60% of the 60 months' contribution in case the employee has not previously benefited from the funds and 25% of the 60 months'

contribution for employees who have previously benefited from the funds" (MUCE, 2013 p. 2).

The inclusion of such a clause in MUCE's policy is an indication that the burial benefits are actually borne by individual employees and not the government. Since the money comes from individual employees' salaries, then it is logical that, once an employee leaves the organization for whatever reason, then he/she is eligible to receive a refund of his/her contributions.

DISCUSSION

The findings indicate that the 1983 labour act is outdated and it only indicates that the cost of the burial should not exceed the sum of five hundred Tanzanian shillings (500/= or $ 0.23). On the other hand the act only focuses on the burial of the deceased employees in cases where they leave no dependents. Hence, there is no provision of burial benefits for other close employees' relatives like children and spouses. On the other hand, the two quotations from the 2004 labour relations act and the 2009 government standing orders for public service in the findings section indicate the government's commitment to covering the funeral costs of public employees and their close dependents, including public servants' spouses and children. This is arguably necessary, especially when considering that burial and funeral events are usually the responsibility of family members who, in some cases, may not have the financial ability to cover these costs. These policy documents indicate that the employer cares about the employee while alive and even after death. Indeed, the finding indicates that the policy provides both statutory (mandatory benefits provided under the workers' provisions act) and voluntary benefits, that is, those which are determined and provided by individual organisations on their own initiative (Khanka, 2013). Notably, in the 2009 standing orders it has been indicated that the government provides funds to cover for the costs of coffin, grave, shroud, wreath, decorations; and transport costs of the deceased public servant and relatives while on the other hand, public organisations are flexible about making their own arrangements and providing reasonable support for funeral expenses. In this regard, a mandatory benefit as stated in the document is the provision of funeral funds by the government to all public employees in Tanzania. On the other hand, the voluntary benefit is any additional support or arrangement that the institution may wish to provide. The provision of these benefits is crucial in enhancing employees' job performance. The evidences from other studies clearly indicate that there is a positive relationship between employees' benefits and their level of commitment, motivation and productivity (Hong et al., 1995).

A further analysis of the 2009 government standing orders for public service indicates that the government fails to define the amount to be provided from government funds to support funeral costs. It was further revealed that even the source of those funds was not clearly identified. This finding supports the evidences from the literatures regarding the common characteristics of public policies where it is argued that the goal of the public funeral policy is to provide only a general direction rather than a precise target for its implementation (Anderson, 2006). It is therefore unclear how much is to be provided to pay for the coffin, grave and all other items, as per the standing orders.

Looking at the findings from the three studied campuses, it is clearly indicated that there is a wide variation in the way in which burial benefits are provided to employees working on the three campuses of the same organisation. It has been revealed that employees at DUCE campus are rewarded more than those at MUCE, with those working at Mlimani Main campus receiving the lowest amount of benefits. The variations in the benefits could be explained by the variations in employee contributions, yet the findings show that employees at MUCE are contributing more than those on the other two campuses and yet are receiving few benefits compared to those at DUCE. The findings further indicate the variations with regard to beneficiaries, whereby at MUCE and DUCE, funeral benefits are provided following the death of spouse's parents which is not the case with the Mlimani Main campus funeral policy. On the other hand, the findings indicate that, while Mlimani Main campus provides transport on the death of an employee, spouse and child, this is not the case for DUCE or MUCE. The variations in the provision of funeral benefits may contribute to the development of employees' perceptions of inequity, which may in turn contribute to job dissatisfaction. This argument matches well with evidences from previous studies which revealed a relationship between employees'' perception of equity, job satisfaction, turnover intentions and actual turnover (Rahimi et al., 2013; Cohen-Charash and Spector, 2001). Similarly, the literature maintains that a sense of unfairness is the most frequently reported source of job dissatisfaction and that, within an organization, employees are always striving for equity when they perceive inequity (Miner, 2005). Hence it is argued that those employees who are underpaid may perceive that they are being inequitably treated compared to their reference group. These may take the various steps to reduce this feeling of inequity.

It is also important to note that, in an organization, individual employees contribute different amounts of input. Some are hard workers, more committed and hence contribute more than others. Hence, the researcher examined the anticipated resulting perceptions of equity among the various kinds of employees under the existing funeral policies at DUCE,

Table 4. The equity perception likely to be formed when employees compare their inputs vs existing funeral policies (outcome).

Employees' inputs vs outputs (outcomes here refer to existing funeral benefits)	UDSM CAMPUSES		
	DUCE	MUCE	Mlimani main Campus
Low input vs the existing burial benefits at the campus	No inequity	No inequity	No inequity
High inputs vs the existing burial benefits at the campus	No inequity	Some inequity	Much inequity
Equal amount of inputs in all three campuses vs the existing funeral policy	Positive inequity	Negative inequity	Negative inequity

MUCE and Mlimani Main campus (Table 4).

As indicated in Table 4, employees at DUCE, regardless of the value of the inputs they invest, will experience no inequity. Notably, when DUCE employees compare themselves with those at MUCE and Mlimani Main campus, they will perceive a situation of positive inequity because they are receiving more benefits compared to their reference group. The table further indicates that employees who are less committed and those who invest few inputs on the Mlimani Main campus will experience an equitable situation, since the amount of benefits provided to these employees is sufficient when compared with the amount of inputs they invest. On the other hand, employees who invest highly at MUCE will experience some inequity, because they are better compensated compared to those on the Mlimani Main campus but less well compensated compared to those at DUCE. On the other hand, employees who invest more on the Mlimani Main campus will experience much inequity because, despite the high amount of inputs invested, these receive few burial benefits compared to their reference groups. It is also concluded that, if all employees working on the three campuses are investing similar amount of inputs; those working on DUCE are more likely to develop a perception of positive inequity while those at MUCE and Mlimani Main campus will develop a sense of negative inequity. As noted in the literature, when employees perceive that they are inequitably treated, they are more likely to take steps to reduce the tension, such as altering the inputs and leaving the field. Also, under-rewarded workers may demand a change in outcome (Miner, 2005)

The findings also indicate that, despite the availability of the government standing order, which indicates the government's commitment to covering burial costs, in practice, there is no provision of such funds. Instead, each institution has designed its own way of obtaining funds from the employees' contribution, which constitutes a mandatory deduction from their salary. The amount ranges between 2000-7500 Tanzanian shillings ($0.93-3.47). It is therefore logical to argue that the government has provided a standing order regarding employees' burial costs, yet there is no indication of the amount and sources of funds which then led individual institutions to derive their own mechanisms for soliciting the funds required to cover burial costs.

CONCLUSION AND RECOMMENDATIONS

On the basis of the findings, the following four key conclusions are drawn: Firstly, the government's funeral policy indicates that it will cover the funeral costs of every public servant, his/her spouse and children, and that these costs are provided from public funds. Secondly, in practice, what transpired from the field is each of the studied institutions had its own funeral policy and funds. It has been revealed that funeral funds were generated by a mandatory monthly contribution, whereby each employee has an agreed amount deducted from his/her salary. Notably, all funeral benefits are borne by the individual institution's funeral funds rather than the government. Thirdly, there is a great variation in the burial benefits provided to employees working on the three studied University of Dar es salaam campuses. Variation was also revealed regarding the amount contributed, whereby some employees are contributing up to 7500 T.sh ($3.47) per month. The findings further show variations in terms of the beneficiaries of the funds, with DUCE and MUCE providing benefits to cover the burial costs of employees' spouses, while the Mlimani Main campus provides benefits following the death of an employee's guardian. Hence, the findings suggest that the employees of the University of Dar es salaam are treated inequitably with regards to the provision of burial benefits. Fourthly, the variation in funeral benefits may create a sense of resentment, dissatisfaction and inequity among under-rewarded university employees, on the assumption that these workers are providing similar inputs and hence expect to obtain similar outcomes.

On the basis of these conclusions, the following are recommended to help employees who are working in the studied public institutions to develop a perception of equitable treatment:

It is necessary to develop a single funeral policy for the three campuses of the University of Dar es salaam. Notably, employees working in these campuses are

providing similar inputs and hence deserve to obtain similar outcomes. Secondly, the government should either enact its funeral policy or restate it to reflect what is currently happening in the field. This means that, rather than stating that the government provides funds to cover funeral costs, it should be clearly stated that individual institutions are responsible for ensuring that they initiate funeral funds which will provide sufficient finance to cover funeral costs. Thirdly, since this study did not investigate whether the funds provided are sufficient or whether the employees are comfortable with the design and structure of the funeral policy, it is recommended that another study should be conducted in order to fill this gap. Similarly, it is important to investigate other variations in the benefits provided to employees working in government organizations and how these contribute to employees' job satisfaction, perceptions of equity and overall motivation.

Conflict of interest

The author has not declared any conflict of interest.

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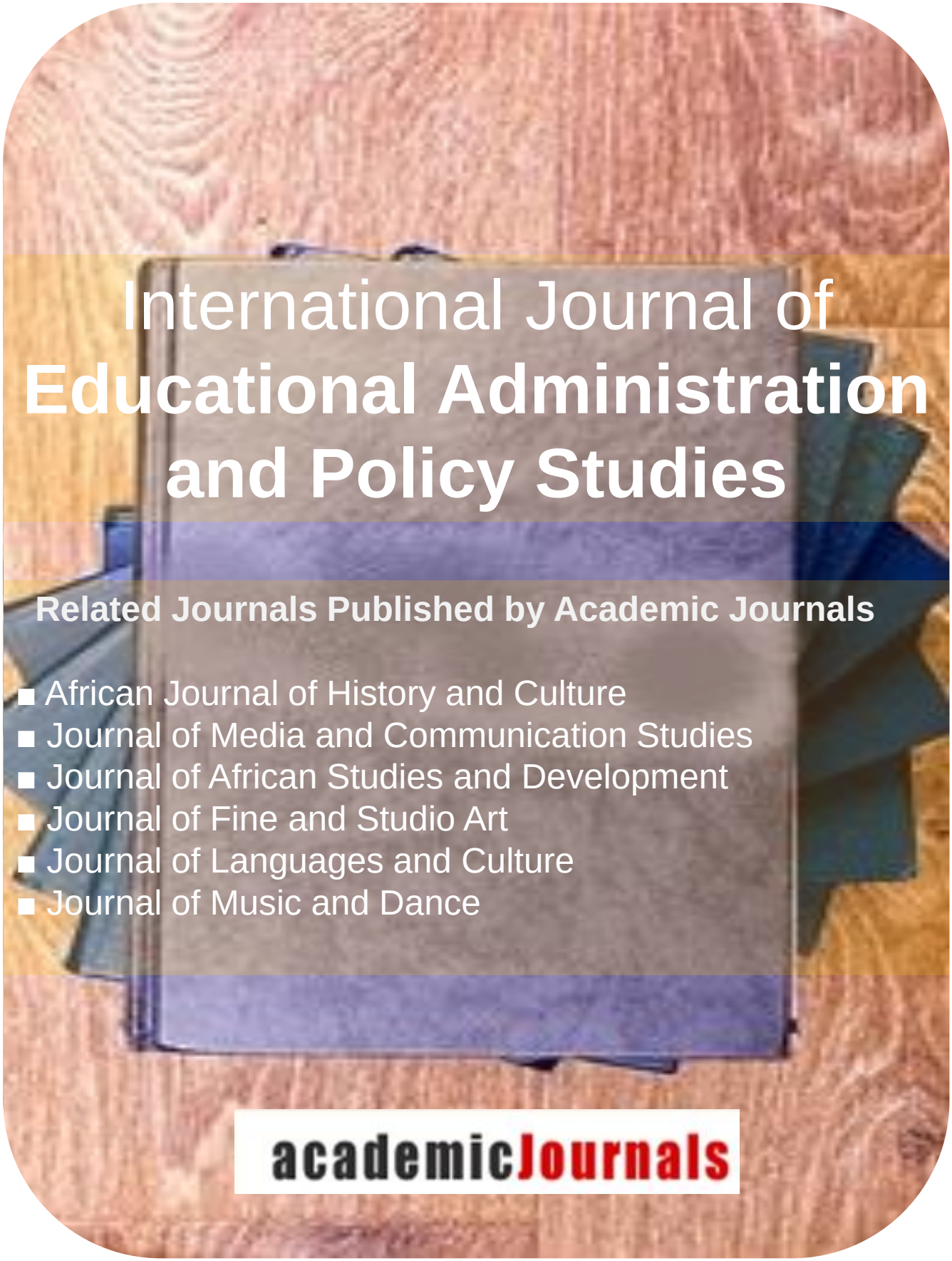
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