Abstract
Studies on Punctuality and workplace attendance limit their scope on the usefulness and their implementation in organizations without emphasizing on the issue of “African time” and how to annihilate it in African public administrations. The purpose of this paper is to fill that gap by providing practical and theoretical answers to the problematic of time performance in the African public sector in general and Cameroon Customs department in particular. To reach that objective, our conceptual framework was based on variables such as punctuality, workplace attendance, organizational culture and organizational performance. The theories used for our analysis laid on the followings: Game theory; Self-Determination Theory (SDT); the multiple resource theory; the Parkinson’s Law; the 80/20 or Pareto Rule; the Pickle Jar theory and the ERG theory. Research methods used for this study wax a mixed method implying quantitative (Sample Size; Determination; Hypothesis Testing) and qualitative methods such as (Direct observation ;Open-ended surveys; Focus group; In-depth interviews; history; Content; Ethnographic observation and Participant observation). The researcher also verified the validity and reliability of the data collected and analyzed through the sampling validity and constructs validity and followed the under mentioned procedure to guarantee validity of the survey. The sample for the study is comprised of 200 employees draw from the 4107 personnel in the most recent year that is 2016 constituting the population of Cameroon Customs administration. A total of 200 questionnaires were distributed to selected employees. Out of these, 150 questionnaires were duly filled and returned. 50 questionnaires distributed were not returned. We assert the response rate to 80 % around. The study found that the overall regression model (Model in table 3 below) was significant. This means that punctuality and attendance at work have a significant impact on organizational performance. It appears that 75% of respondents believe that there is an inverse relationship between punctuality and performance. Thus, tardiness impacts negatively on performance. The above analysis also indicated that punctuality and performance have a positive correlation which means that as punctuality increases, employee performance also goes up. This presupposes again that disciplinary procedures should be tailored to enhance Punctuality and performance driven goal. Although this research was carefully prepared, the author is still aware of its limitations and shortcomings especially methodologically, since the assessment of the pretest and post test was conducted by the author himself, it is possible to find in this study a certain minimal degree of subjectivity

Introduction
“Punctuality is one of the cardinal business virtues: always insist on it in your subordinates” states the emeritus Professor of Philosophy at the University of Kansas, Don Marquis who stresses here the ethics and value of the concept of punctuality. The said term can be defined in various ways but we can consider it as the fact of doing something in an appointed period of time (Noopur Saini). If many sees it as a virtue (William Shakespeare), this point of view is not shared by all. For some authors such as Evelyn Waugh, “Punctuality is the virtue of the bored”. It is also seen as a thief of time (Oscar Wilde). In the same vein attendance in the workplace usually goes alongside with punctuality and refers to diligence or persistent personal attention i.e. be focus and stay at work until the job is completed. Lucas Remmerswaal says about that: “Assiduity, it means sit down until you do it. Commit yourself to your work and study.” Attendance implies keeping up the good work (Kevin Eubanks), to be focus (John Carmack), struggling (Pope Paul VI), having a great aim, acquiring knowledge, hard work, and perseverance (A. P. J. Abdul Kalam) and passion (Dr Dre). It appears thus that the virtues of attendance at work seem glaringly clear. But one of the biggest difficulties faced in the public sector is how to implement a policy where those ethical values will be taken into consideration and applied efficiently. Laurent Gbagbo, former
Punctuality is a serious problem in Africa and could be a major cause to the poor performance of its organizations. George Omomuya Daniel a Nigerian listener of the BBC News in the program: “one minute world news” of Tuesday, 28 October, 2003, 16:03 GMT said: “. We have our own African time, quite different from the Western time. We say i will see you around 1pm. It means not precisely 1pm like the West; it could be from 1pm to 2pm”. What should be abnormal has therefore become the norm in developing countries in general and African countries in particular. How to reverse such a pitiable situation? This is the main issue this paper intends to resolve putting an emphasis on the case study of Cameroon Custom administration.

In trying to do so we shall throughout our study peruse the concepts, the theories, the statistical inferences using the ANOVA method and a mixed research methodology. Furthermore an empirical and literature reviews to propose a system or policy of punctuality and assiduity which is highly needed in the said department shall be conducted. The importance of this work is therefore more relevant in the sense that studies in the domain are scarce or do not provide efficient tools to guarantee efficiently the required discipline and performance.

Literature review

Punctuality
Punctuality aims at ensuring that employees attend office daily and also complete their working hours (Engle, Jane (1994-12-30). Punctual employees are valuable assets to any organization that wants to be performant. Employees who do not respect punctuality constitute mere burdens on the system and do not contribute much to the overall productivity of the organization. Managers need to ensure that their employees reach office on time and do not unnecessarily sit till late (White, Lawrence T. (2012-02-23). It is asserted that leaving on time and coming back fresh and completely recharged the next day is more profitable for the organization. Some authors such as Nathaniel Emmons in Tryon Edwards (1853) in The World's Laconics: Or, the Best Thoughts of the Best Authors. p. 230 and Horace Mann quoted in: Kiplinger's Personal Finance, Vol. 12, number. 2, Feb. 1958. p. 48 believes that a man's intellectual or moral character can be measured with his capacity to keep appointment. Punctuality is seen as a key condition to succeed in life (Willbur Fisk, cited in: The Massachusetts Teacher, Vol. 3-4, 1850. p. 18). The advantages of punctuality at work are numerous, they are as follow: respect of others; helps establish strong work ethics and enhance productivity; Credibility and Professionalism. The relation in between organizational performance and time keeping is neither well structured nor implemented in the public administration of most developing countries. However on- time performance is a strong reality in public transportation in general and services such as a bus or train especially. According to Wikipedia, schedule adherence or on-time performance refers to the level of success of the remaining on the published schedule. On time performance, sometimes referred to as on time running, is normally expressed as a percentage, with a higher percentage meaning more vehicles are on time. The level of on time performance for many transport systems is a very important measure of the effectiveness of the system. Typically on time performance is measured by comparing each service with its schedule. A threshold is chosen for how late a service can be before it is determined to be late. On time performance = Services delayed / Total services * 100% The scale of delays is often calculated in delay minutes. A delay minute is the number of minutes a service is delayed multiplied by the number of passengers on board the transport vehicle. Passenger delay minutes = minutes service delayed * number of passengers

Attendance at work
“If I have succeeded better than many who surround me, it has been chiefly - may I say almost solely - from universal assiduity.” States John E. Dalton thereby bringing out the strategic and competitive importance of assiduity also referred to as attendance at work or diligence. It is also defined as great and persistent toil or effort, Constant personal attention; solicitous care; unflagging effort; obsequious solicitude; constant or close attention. Assiduity or attendance at work comes from the word Latin assiduatam “continual presence”. It has as synonyms: industriousness; sedulity; perseverance. At workplace it is tantamount to due diligence which is necessary amount of diligence required in a professional activity to avoid being negligent and performant. Workplace attendance is a useful performance tool. Automating time and attendance is an effective control tool.
For instance if a team member is consistently showing up late, leaving early, or taking an unusual number of sick days, they’re likely not showing their full potential. Poor attendance most often can be caused by a series of factors including: a lack of motivation, health issues, or burnout. It must be noted that absenteeism can put extra pressure on other team members who have to make up for missing coworkers. Furthermore, if the organization is understaffed and team members are overworked in general, it’s best to address the problem as soon as possible to avoid putting team health and well-being at risk. Apart from absences due to occupational injuries, disease, leave or any other regulated absence. It must be stated that absenteeism is one the biggest challenges that public administration face nowadays. Its consequences are numerous on the organization i.e. absent employees are a burden on the company and the rest of the staff in the sense that the drop in productivity and the cost of bringing in a temporary replacement is counterproductive for the organization. Moreover the extra work handed to other staff members can impact morale of staff. It is often expected from the employees to develop professionally as the organization grows. Absenteeism prevents the worker from becoming proficient in job duties and offers no value to the company in helping to fulfill the company’s goals. Lack of street guidelines to guarantee attendance at work can result in open conflict between staff members. The tension may probably lead to an uncomfortable work environment, slow productivity and excessive turnover. Some of the common causes of absenteeism include: Bullying and harassment; Burnout, stress and low morale; Childcare and eldercare; Depression; Disengagement; Injuries, illness and medical appointments; Job hunting. Moreover the fact of arriving late, leaving early and taking longer breaks than allowed are considered forms of absenteeism and can affect productivity and workplace morale (“The Causes and Costs of Absenteeism in the Workplace”, Financial times, Jul 10, 2013).

Discipline
Discipline is often referred to as the fact of being in accordance with a system of governance. It is applied in that vein to regulate human’s behavior, and furthermore, it is applied to each activity-branch in sectors of organized activity, knowledge, and other fields of study and observation. Discipline in the Cameroon public service is regulated by Decree n° 94/199 of 07th of October 1994 referring to the general Statute of public service of Cameroon as modified and completed by decree n° 2000/287 of 12th of October 2000. This state in its article 35 that the civil servant is under the obligations to: consecrate him in the service of the general interest; he should be disinterested i.e. not involve in corruption; he should be obedient to laws and regulations of the country; he should show proof of discretion and secrecy. Moreover the civil servant is under the obligation to respect assiduity and punctuality. According to Richard D. Calhoon, “Discipline is the force that prompts individuals or groups to observe rules, regulations, standards and procedures deemed necessary for an organization.” Discipline aims therefore at regulating and modulating human activities in order to produce a controlled performance. It can lead to punishment or sanction of a subordinate (Dessler, 2001); to rules, standards and policies (Rue et Byars 1996). It refers to orderliness, implying the absence of chaos, irregularity and confusion in the behaviour of workers (Ordway tead). Discipline must be guaranteed by the supervisors and managers of the organizations. In general, discipline can take the form of the issuing of letters of warning, letters of suspensions, or actual termination. The word “discipline” is derived from the Latin word “disciplina”, which means teaching, learning and growing. The word discipline refers to: Self-discipline, necessary condition of orderly behavior and an act of training and punishing. (Meggison, 2017).

Discipline therefore refers to a condition in the organisation when employees conduct themselves in accordance with the organization’s rules and standards of acceptable behaviour (Robbins, 1982). Discipline is essential not only for the success of general life of a person but also for the success and progress of success of an organization (HHDNP Opatha, 2017).

Organizational culture
Organizational culture refers to the values and behaviors that contribute to the unique social and psychological environment of an organization. It includes experiences, philosophy, expectations, rules, and regulations, codes of conduct, ideas and interactions within or out of the environment of the corporation. The organizational culture affects the organization's productivity and performance, and provides guidelines on customer care and service, product quality and safety, attendance and punctuality, and concern for the environment. Members’ self-image, inner workings, interactions with the outside world is expressions of the organizational culture. It
Organizational culture therefore includes the organization’s vision, values, norms, systems, symbols, language, assumptions, beliefs, and habits (Needle, 2004). In another way organizational culture is “the way things are done around here” (Deal & Kennedy, 2000). Organizational culture is therefore seen as a set of shared assumptions that guide what happens in organizations by defining appropriate behavior for various situations (Ravasi & Schultz, 2006). How much employees identify with their organization (Schrodt, 2002). It influences what kind of leadership is possible (Schein, 2010). Organizational culture must be results-oriented. (Cummings & Worley, 2004) propose six guidelines for culture change, these are: Formulate a clear strategic vision; Display top-management commitment; Model culture change at the highest level; Modify the organization to support organizational change; Select and socialize newcomers and terminate deviants; Develop ethical and legal sensitivity. In an organization there may be several sub-cultures among which exists a dominant one (Martin & Siehl, 1983). Organizational culture must not be constant, it can change to adapt to the environment and goals of the organization. In short, organizational culture encompasses values and behaviors that “contribute to the unique social and psychological environment of an organization” (Needle 2004). It is sometimes referred to as an emergence (L. Rosauer, 2013), a set of shared assumptions (Ravasi and Schultz, 2006). Organizations often have very differing cultures as well as subcultures (Deal and Kennedy, 2000), and (Kotter, 1992).

Organizational culture can be viewed as “corporate personality” (Flamholtz and Randle, 2011). Organizational culture refers to culture differing from structure (Parker, 2000) Therefore if anyone can copy a company’s strategy, nobody can copy their culture. Artifacts, espoused values and basic underlying assumptions constitute what is referred to as organizational culture (Schein, 1992). It is a Civilization in the workplace. (Alan Adler, 2013). It is also often defined as the sum of values and rituals which serve as ‘glue’ to integrate the members of the organization (Richard Perrin, 2013). It also means values and beliefs which are an integral part of what one chooses to see and absorb (Davenport & Prusak 2000). The characteristics that capture the essence of an organizational culture i.e. innovation and risk taking; attention to detail; outcome orientation; people orientation; team orientation; aggressiveness and stability, is illustrated below:

![Characteristics of organizational culture](source: Google images)

**Figure 1: Characteristics of an organizational culture.**

Organizational performance encompasses areas such as Firm outcomes (Richard et al. (2009), customer service, social responsibility, employee stewardship, organizational performance (Upadhaya, B., Munir, R., & Blount, Y. (2014), Performance measurement systems (Upadhaya, B., Munir, R., & Blount, Y. (2014), Performance improvement, organizational engineering and performance measuring.
The Causal Model of Organizational Performance and Change above, also known as the Burke & Litwin Model, suggests linkages that hypothesize how performance is affected by internal and external factors. It provides a framework to assess organizational and environmental dimensions that are keys to successful change and it demonstrates how these dimensions should be linked causally to achieve a change in performance.

From the above literature review on the concepts of Punctuality, attendance at work, organizational performance, discipline, organizational culture. It appears that the performance or productivity of an organization depends on various factors among which are punctuality and attendance at work of employees. In the sense that on-time performance, work life balance are results of the above mentioned virtues which also impact the creativity, concentration, reputation and social climate of the organization. The studies on the domain however most often limited themselves to the effect of punctuality and attendance at work on the effectiveness of the organization, leaving behind the factors such as the types of policies to be put in place in the public organization system as it has been observed that surprise check up of attendance by visiting, attendance sheets most often used have failed and the phenomenon of absenteeism in the public administration is keeping on increasing to the detriment of a country like Cameroon which expects to reach development one day.
Theoretical Frameworks

The following theories will constitute our theoretical frameworks:

- Game theory;
- Self-Determination Theory (SDT);
- The multiple resource theory;
- The Parkinson’s Law;
- The 80/20 or Pareto Rule;
- The Pickle Jar theory and;
- The ERG theory.

**Game theory:**

Game theory refers to «the study of mathematical models of conflict and cooperation between intelligent rational decision-makers». Game theory is mainly used in economics, political science, and psychology, as well as in logic and computer science. Modern game theory began with the idea regarding the existence of mixed-strategy equilibria in two-person zero-sum games and its proof by John von Neumann. This theory is also applied in management in general and on time-performance issues in particular. In this regard some theorists worked on aspects concerning punctuality and organizational commitment and performance.

According to game theorists Kaushik Basu and Jorgen W. Weibull in their article entitled “Punctuality: A Cultural Trait as Equilibrium”, MIT Department of Economics Working Paper No. 02-2620 Pages Posted: 28 Jun 2002. The authors make a link in between Punctuality, coordination games, culture and norms. For them, a people’s culture, norms and habits are important determinants not just of the quality of social life but of economic progress and growth.

In the same vein, human trait which is widely believed to be cultural is at the same time a matter of choice. Concerning punctuality, it is simply an equilibrium response of individuals to what they expect others to do. The same society can get caught in a punctual equilibrium or a non-punctual equilibrium. Punctuality is defined by the said authors as the ability of different individuals to exchange some words and then coordinate on time; it is as such according to the above-mentioned authors one of the crucial ingredients of modern life and progress.

Punctuality has positive and moral values and is linked to church services therefore also having spiritual values (Zerubavel, 1982). For the same author, time is one of the major parameter of social life. Social interactions would not be possible if the individuals did not have the ability to relate the interactions with time. Keeping time infers to a strict observance in keeping engagements, promptness and commitment.

Among the traits of punctuality identifiable is listed the followings: Completing the stipulated work on time; planning the work to be done; informing the concerned authorities about possible delay; attaching high importance to finish on time and taking things with a lot of seriousness. Hence social life demands that human activities be coordinated on time (Durkheim) and (Clayman, 1989). Punctuality is an attitudinal trait and is a true reflection of the individual’s early training at school and home (Dudycha’s, 1938); a persistent personality characteristic which has a correlation with the individual’s anxiety level (Lockwood, 1930). Punctuality does not depend solely on the individual but also on the one with whom the individual interacts (Dudycha’s, 1938).

**Self-Determination Theory (SDT):**

Self-Determination Theory (SDT) is a theory of motivation. It is concerned with supporting our natural or intrinsic tendencies to behave in effective and healthy ways. The theory was initially developed by Edward L. Deci and Richard M. Ryan, and has been elaborated and refined by scholars from many countries. Self-Determination Theory is a theory of motivation and personality that addresses three universal, innate and psychological needs: competence, autonomy, and psychological relatedness. Deci and Ryan claim that there are three essential elements of the theory:

1. Humans are inherently proactive with their potential and mastering their inner forces (such as drives and emotions);
2. Humans have an inherent tendency toward growth development and integrated functioning;
To actualize their inherent potential they need nurturing from the social environment. Deci & Ryan, 1980) proposed to explain the effects of motivation, job satisfaction and well-being, which are likely to yield better attendance and punctuality. In other words, according to the Self-determination Theory Perspective, workers’ engagement, goal-directedness are improved once the motivation is present. So is the case of punctuality. SDT especially autonomous motivation has a positive effect on the attendance of employees. Therefore in addition to a good legal framework to effectively regulate activities and attendance policies, there is a strong need to lead employees towards autonomy, competence and self-related job satisfaction as well as engagement.

Table 1: Deci and Ryan’s three essential elements of the Self Determination theory

<table>
<thead>
<tr>
<th>AUTONOMY</th>
<th>COMPETENCE</th>
<th>RELATEDNESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Affirm human dignity</td>
<td>Learn skills</td>
<td>Trainer rapport</td>
</tr>
<tr>
<td>Identify as rising self-advocate</td>
<td>Practice skills</td>
<td>Professional rapport</td>
</tr>
<tr>
<td>Learn and use person centered language</td>
<td>Share and receive feedback</td>
<td>Internalized frame of reference</td>
</tr>
<tr>
<td>Set own goals</td>
<td>Time to develop skills</td>
<td>Group dynamics</td>
</tr>
<tr>
<td>Set own tasks</td>
<td>Understand and use elevator speech templates</td>
<td>Personal support network</td>
</tr>
<tr>
<td>Decide when to practice new skills</td>
<td>Build confidence</td>
<td>Common framework for collaboration among team</td>
</tr>
</tbody>
</table>


The multiple resource theory (MRT):
Wickens’ MRT proposes that the human operator does not have one single information processing source that can be tapped, but several different pools of resources that can be tapped simultaneously. Wickens’ theory views performance decrement as a shortage of these different resources and describes humans as having limited capability for processing information.

According to Wickens’ MRT, the relationship between workload and performance is complex. It is not always the case that as workload increases performance decreases. Performance can be affected by workload being too high or too low (Nachreiner, 1995). Sustained low workload (under load) can lead to boredom, loss of situation awareness and reduced alertness. Also as workload increases performance may not decrease as the operator may have a strategy for handling task demands.

Wickens’ theory allows system designers to predict when:
- Tasks can be performed concurrently;
- Tasks will interfere with each other;
- Increases in the difficulty of one task will result in a loss of performance of another task.

Multiple resource theory is a theory of multiple task performance. In that regard punctuality and time – performance must be respected. Otherwise attention and workload will not be mastered and well-predicted. A situation which will lead to lack of performance or waste of resources.

The Parkinson’s Law:
Parkinson’s Law is the adage that “work expands so as to fill the time available for its completion”. It is sometimes applied to the growth of bureaucracy in an organization. It was developed by UK political analyst and historian Cyril Northcote Parkinson. According to him, by assigning the right amount of time to a task, we gain back more time and the task will reduce in complexity to its natural state. For the author, workers have to
win against the clock without taking shortcuts and producing low-quality output. The need to be time-performant that implies punctuality and attendance. Importance and focus must be given to priorities and useless activities must be left behind. Parkinson's Law aims at job well done in less time.

![Figure 3: Parkinson's Law illustration on Effort/time allocated ratio](source: Wikipedia)

An interpretation of the abovementioned figure leads us to the following understanding: “If you wait until the last-minute, it only takes a minute to do.” States the Parkinson’s Law referring to the fact that the employer must lead workers to Shorten work time and to limit tasks to the important. In other words If a task can swell to fill the time allocated, then equally, the effort given can be limited by reducing the allocated time, down to the least amount of time actually needed to complete the task.

**The 80/20 or Pareto Rule:**
The Pareto rule or principle (also known as the 80/20 rule, the law of the vital few, or the principle of factor sparsity) states that, for many events, roughly 80% of the effects come from 20% of the causes. Originally, the Pareto Principle referred to the observation that 80% of Italy’s wealth belonged to only 20% of the population. Translated into the organization, it refers to the fact that 20% of the workers produce 80% of the result. It should carefully be noted that the numbers don’t have to be “20%” and “80%” exactly. The key point is that most things in life (effort, reward and output) are not distributed evenly because some contribute more than others. The principle was suggested by management thinker Joseph M. Juran and named after the Italian economist Vilfredo Pareto.

According to the authors, effective, productive people must discipline themselves to start on the most important task that is before them before any other less useful in the image of the 80/20 rule or law of the vital few. Many time-management systems encourage waste of time on the contrary; the Pareto Principle leads organizations to manage time more effectively in the sense that it implies separating the vital few from the trivial many activities and to boost effectiveness and set objectives or results by focusing on the essential.
The Pickle Jar theory:
It is a powerful time management tool that was first developed among others by Stephen Covey in his book entitled “7 habits of highly effective people”. The principle is about a big glass pickle jar that’s filled with a large number of fist-sized rocks, pebbles and a lot of sand. Everything in the Pickle Jar Theory has a purpose. The pickle jar itself represents our daily life, what keeps us busy and how we divide our time and tasks during the day. The Pickle Jar Theory is based on the idea that time, like a pickle jar, is limited. What you fill it with is up to you. It’s too easy to fill it with things that don't matter. All the other time management theories do not focus on balance. But Pickle jar theory deals with the aspect of creating proper balance. You can make time for everything in life. Pickle jar theory helps to manage time easily. Pickle jar theory suggests giving the priority to emergencies like large rocks. This will help you to get things earlier and without any frustration. When you finish the emergency works which are literally described as large rocks, then you will find time to concentrate on other works which are like pebbles and sand.

Pickle jar theory is said to overcome the problems of all the other time management theories. According to this approach, employees and employers will find time to get important things done first and still have some time to lead the life happily. Thereby ensuring work-life balance and organizational performance.
The ERG theory:
The American psychologist Clayton Alderfer has taken Maslow’s Hierarchy of Needs as a basis and has expanded on this in the ERG Theory. He identifies 03 types of needs which are existence, relatedness and growth needs that correspond to the five needs in the hierarchy established by Maslow: Physical, safety, social, self-esteem and self-actualization needs. There are possible situations of regression, simultaneousness, frustration or growth. Accordingly existence Needs are survival needs that correspond with Abraham Maslow’s physiological and safety needs; The Relatedness Needs relate with Abraham Maslow’s social needs and external self-esteem needs; The Growth Needs correspond with the fifth level of Maslow’s Hierarchy of Needs that correspond with self-actualization needs.

Contrary to Abraham Maslow’s reasoning, Clayton Alderfer thinks that:
- It is possible for people to regress down to a lower level even though their needs in this level have been satisfied before;
- From the level down where they find themselves, people can climb to a higher level again;
- Different needs categories can be satisfied simultaneously. Therefore, the necessary order as proposed by Abraham Maslow no longer applies;
- Except for growth (progression), people can indeed regress down (regression) to a lower needs category that has been largely satisfied;
- If people cannot realize the Growth Needs by means of self-enrichment, they will do anything to satisfy their Relatedness Needs;
- Devote themselves to establishing their relationships with people in their environment.

The abovementioned theories i.e. (game theory on time coordination and punctuality as a cultural trait of social equilibrium; the SDT especially through the concept of autonomous motivation as a positive effect on the attendance of employees; the MRT as a tool for the management of the relationship between workload and performance and use of resource in its complexity; the Parkinson’s Law based on the adage that “work expands so as to fill the time available for its completion”; the law of the vital few that demands focus on the essential as well as the pickle jar theory) have put more emphasis on the time-equilibrium, time – performance aspects and the motivational dimension of time management.
It appears thus that time management is essential for the organizational performance however most of these theories were limited to the mathematical or motivational aspect of time-keeping as afore said. Less is done on the sociological, cultural or contextual aspects of the importance of how to improve time keeping in the developing world. Also concrete tools on how to manage time in bureaucracy in general and in Africa or Cameroon in particular are not sufficiently explored especially when corruption, subjectiveness, tribalistic motives guide the running of the affairs of the public administration in all its complexities due to political influence and the search of general interest. Wherefrom the need to further analysis in the light of African realities on time management.

**Conceptual frameworks**
Our conceptual frameworks shall consist in formulating hypotheses; determining the variables (dependent, independent and intermediate) and the research methodology adopted.

**Hypotheses**
A research hypothesis (H) is the statement created by researchers when they speculate upon the outcome of a research or experiment. From the above mentioned literature review and theoretical frameworks, we can deduce the following hypotheses:

- H1: Punctuality has a positive impact on organizational performance;
- H2: Punctuality does not necessarily have a positive impact on organizational performance;
- H3: Punctuality and attendance at work are inter-related;
- H4: Punctuality and attendance at work are not necessarily inter-related;
- H5: Punctuality and attendance at work are necessarily in accordance with any system of governance;
- H6: Punctuality and attendance at work are not necessarily in accordance with any system of governance;
- H7: Punctuality and attendance at work are influenced by organizational culture;
- H8: Punctuality and attendance at work are not always influenced by organizational culture;

**The Research Variables**
The process of examining a research problem in the social and behavioral sciences is often framed around methods of analysis that compare, contrast, correlate, average, or integrate relationships between or among variables. Here our work brings out essentially 03 types of variables which are: independent, dependent and intermediate. The dependent variable is the one that depends on other factors that are measured. These variables are expected to change as a result of an experimental manipulation of the independent variable or variables. It is the presumed effect. The independent variable is the one that is stable and unaffected by the other variables we are trying to measure. It refers to the condition of an experiment that is systematically manipulated by the investigator. It is the presumed cause. The Intermediate Variable also known as contingent variable, intervening (causal) variable or mediator variable is a variable that occurs in a causal pathway from a causal (independent) variable to an outcome (dependent) variable. The variables picturing our research are illustrated below:
The research methodology
Research methods used for this study were mixed methods implying quantitative (Sample Size; Determination; Hypothesis Testing) and qualitative methods such as (Direct observation; Open-ended surveys; Focus group; In-depth interviews; history; Content; Ethnographic observation and Participant observation). The researcher also verified the validity and reliability of the data collected and analyzed through the sampling validity and constructs validity and followed the under mentioned procedure to guarantee validity of the survey:
- He used broad sampling;
- He emphasized on important content;
- He wrote questions to measure the appropriate skills;
- He involved a panel of experts for his study.

For the range of the reliability coefficient that is from 0 to 1. Rule of thumb for preferred levels of the coefficient:
- For high stakes tests > 0.85. Some authors suggest this figure should be above .90.
- For low stakes tests > 0.70. Some authors suggest this figure should be above 0.80

The coefficient being above 0.8 for both the dependent and independent variables that were subsequently defined and measured, the reliability permitted us to rely on the quality of the analyses.

Sampling and demographic information
The Demographic information or population
In statistics the term "population" has a slightly different meaning from the one given to it in ordinary speech. It need not refer only to people or to animate creatures. In other words it refers to a complete set of elements (persons or objects) that possess some common characteristic defined by the sampling criteria established by the researcher. It is composed of two groups i.e. target population & accessible population. The target population is the entire group of people or objects to which the researcher wishes to generalize the study findings while the accessible population is the portion of the population to which the researcher has reasonable access; may be a subset of the target population.
Table 2: The personnel of the Cameroon Customs Administration from 2010 to 2016.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Category A</th>
<th>Total Category B</th>
<th>Total Category C</th>
<th>Total Category D</th>
<th>Total others</th>
<th>Total</th>
<th>Evolution in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>534</td>
<td>510</td>
<td>1036</td>
<td>1543</td>
<td>484</td>
<td>4107</td>
<td>66</td>
</tr>
<tr>
<td>2015</td>
<td>498</td>
<td>482</td>
<td>421</td>
<td>571</td>
<td>495</td>
<td>2467</td>
<td>14</td>
</tr>
<tr>
<td>2014</td>
<td>464</td>
<td>449</td>
<td>287</td>
<td>442</td>
<td>504</td>
<td>2146</td>
<td>-0.14</td>
</tr>
<tr>
<td>2013</td>
<td>464</td>
<td>449</td>
<td>287</td>
<td>428</td>
<td>521</td>
<td>2149</td>
<td>04</td>
</tr>
<tr>
<td>2012</td>
<td>424</td>
<td>418</td>
<td>287</td>
<td>424</td>
<td>502</td>
<td>2055</td>
<td>10</td>
</tr>
<tr>
<td>2011</td>
<td>381</td>
<td>378</td>
<td>287</td>
<td>407</td>
<td>412</td>
<td>1865</td>
<td>03</td>
</tr>
<tr>
<td>2010</td>
<td>344</td>
<td>346</td>
<td>287</td>
<td>395</td>
<td>423</td>
<td>1795</td>
<td></td>
</tr>
</tbody>
</table>

Source: Service of personnel of the Cameroon Customs Administration.

Sampling, sampling frame and samples
A population commonly contains too many individuals to study conveniently, so an investigation is often restricted to one or more samples drawn from it. Consequently, the first important attribute of a sample is that every individual in the population from which it is drawn must have a known non-zero chance of being included in it; a natural suggestion is that these chances should be equal. Sampling is the process of selecting a group of people, events, behaviors, or other elements with which to conduct a study. Sampling frame is a list of all the elements in the population from which the sample is drawn while sample will refer to the selected elements (people or objects) chosen for participation in a study; people are referred to as subjects or participants.

The category A personnel were targeted because they are the senior staff in charge of directing and conceiving the policy of the Customs administration. The category B personnel are in charge of applying at a high level the policy conceived whereby they are also chosen as target. The category C was targeted due to the fact that they are in charge of the basic application of decision taking.

In this study, the researcher used both probability and non probability sampling designs to select facilities and respondents to be included in the sample. Sampling in our study was therefore necessary in order to be cost and time effective.

Sample being defined as a part of a large population which is thought to be representative of the larger population. This is the reason why the above-mentioned sampling frame was chosen.

The sample for the study is comprised of 250 employees draw from the 4107 personnel in the most recent year that is 2016 constituting the Cameroon Customs administration. A total of 230 questionnaires were distributed to selected employees. Out of these, 200 questionnaires were duly filled and returned. 30 questionnaires distributed were not returned. We assert the response rate to 87 %.

Limitations of the Research
Although this research was carefully prepared, I am still aware of its limitations and shortcomings. First of all, the research was conducted in the developing world context where access to information is still very limited. Secondly, the population of the experimental group does not systematically represent the majority of workers. Thirdly, the research in this area is scarce in Africa in general and in Cameroon in particular, the country of the researcher. Finally since the assessment of the pretest and post test was conducted by the author himself, it is possible to find in this study a certain degree of subjectivity.
Research findings Analysis
Our research findings analyses shall consist in data analysis and discussion.

Data Analysis
The analysis of variance (ANOVA) (Neter, Wasserman, and Kutner, 1990) is used to detect significant factors in a multi-factor model. In the multi-factor model, there is a response (dependent) variable and one or more factor (independent) variables. This is a common model in designed experiments where the experimenter sets the values for each of the factor variables and then measures the response variable.

The model for the analysis of variance can be stated in two mathematically equivalent ways. We explain the model for a two-way ANOVA (the concepts are the same for additional factors). In the following discussion, each combination of factors and levels is called a cell. In the following, the subscript $i$ refers to the level of factor 1, $j$ refers to the level of factor 2, and the subscript $k$ refers to the $k$th observation within the $(i,j)$ th cell. For example, $Y_{235}$ refers to the fifth observation in the second level of factor 1 and the third level of factor 2.

The first model is

$$Y_{ijk} = \mu_{ij} + E_{ijk}$$

This model decomposes the response into a mean for each cell and an error term. The analysis of variance provides estimates for each cell mean. These cell means are the predicted values of the model and the differences between the response variable and the estimated cell means are the residuals. That is

$$Y^\hat{ijk} = \mu^\hat{ij}$$

$$R_{ijk} = Y_{ijk} - \mu^\hat{ij}$$

<table>
<thead>
<tr>
<th>Table 3: ANOVA Significance of the Regression Model for organizational performance</th>
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<tbody>
<tr>
<td>Model</td>
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<tr>
<td>----------------</td>
</tr>
<tr>
<td>Regression</td>
</tr>
<tr>
<td>Residual</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

The study found that the overall regression model (Model in table 3) is significant. This means that punctuality and attendance at work have a significant impact on organizational performance.

It appears that 75% of respondents believe that there is an inverse relationship between punctuality and performance. Thus, absenteeism impacts negatively on performance. The above analysis also indicated that punctuality and performance have a positive correlation which means that as punctuality increases, employee performance also goes up. This presupposes again that disciplinary procedures should be tailored to enhance Punctuality and performance driven goal (organizational culture).

Discussion
The objective of our study was to interpret and describe the significance of punctuality and attendance on the organizational performance, focusing on the case study of the Cameroon Customs administration. Comparing with the above mentioned literature review and theoretical frameworks, it appears that the advantages of
Punctuality at work are as follows: respect of others; helps establish strong work ethics and enhance productivity; **Credibility and Professionalism as stated by** (White, Lawrence T. (2012-02-23); Nathaniel Emmons in Tryon Edwards (1853) and other authors cited above is a reality in the sense that services where employees are punctual in the Customs administration are effectively more performant and show proof of integrity and professionalism. The same goes with attendance at work or assiduity in the sense that as stated by John E. Dalton, lack of street guidelines to guarantee attendance at work can result in open conflict between staff members. The tension may probably lead to an uncomfortable work environment, slow productivity and excessive turnover.

This means that punctuality and attendance at work have a significant impact on organizational performance as regards to the hypothesis formulated and to the research question on whether the independent variables of punctuality and attendance at work have an impact on the organizational performance of the organization. However the literature review and theories above stated show limits in the sense that punctuality and time keeping cannot be limited to issues of motivation, guidelines or cultural issues. There are also contextual, sociological and the type of administrative system that need to be revisited and questioned. In fact the “African time” versus the “western time” problematic has not been sufficiently addressed in the present empirical and theoretical literature.

Henceforth it appears glaringly clear that a notion of time keeping customized tools and specific motivation instruments should be put in place in order to develop time consciousness and performance in African institutions such as the Cameroon Customs Administration considering its own social realities and historical background.

**Conclusions**

Our work consisted in demonstrating that there existed a positive correlation in between performance and punctuality in the Cameroon Customs Administration. The said hypothesis was confirmed as it was demonstrated through field works of the researcher and the tools used for that purpose i.e. qualitative and quantitative through interviews and questionnaires that punctuality impacts negatively on performance. The above analysis also indicated that punctuality and performance have a positive correlation which means that as punctuality increases, employee performance also goes up. This presupposes again that disciplinary procedures should be tailored to enhance Punctuality and performance driven goal.

We can derive from this study 03 forms of contributions: theoretical, methodological and practical for scholars as well as managers.

Theoretically, it appears that the various theories employed for the research which are: The Game theory; Self-Determination Theory (SDT); the multiple resource theory; The Parkinson’s Law; The 80/20 or Pareto Rule; The Pickle Jar theory and; The ERG theory. All these theories tend to demonstrate that time management is essential for the organizational performance. However most of these theories put more emphasis on the mathematical or motivational aspect of time-keeping. Less is done on the sociological, cultural or contextual aspects of the importance of how to improve time keeping in the developing world.

The researcher used the qualitative and quantitative methodology of grounded theory for analyzing problem framings as perceived by researchers expressed in their own words and to understand the underlying reasoning (Denzin and Lincoln 2005). It appears that above theoretical models, phases and quantitative or qualitative techniques, interdisciplinary should be given a more great importance and deeper analysis in HRM studies as mathematical model (Game theory), sociology and philosophy or even ethnography were useful to understand and integrate the contextual aspects and impact of culture in the time-keeping performance of African administrations in general and Cameroon Customs agents in particular where the reign of “African time” i.e. late coming and non respect of appointment remains the order of the day.

In practical and managerial terms, our work proposes a paradigm and tools that are appropriate for the effective implementation of punctuality and workplace attendance in some African public services where keeping time...
remains a fundamental problem. It also brings out tips to increase performance through time keeping and related disciplinary measures as recommended below.

The limitations and shortcomings of this work can be identified methodologically notwithstanding the seriousness of the analysis, since the assessment of the pretest and post test was conducted by the author himself, it is therefore possible to find in this study a certain minimal degree of subjectivity. Theoretically, it is not possible in a study of this nature to overview all the relevant theories necessary for an in-depth understanding of the topic at hand. Practically, it must be observed that in the African context, managerial information is not always accessible, therefore making it difficult to exploit for scientific purpose.

Recommendations
Based on our theoretical and conceptual frameworks, we thereby propose the following recommendations as presented in the table below:

<table>
<thead>
<tr>
<th>Nr</th>
<th>Theories</th>
<th>Tenets</th>
<th>Recommendations</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>Game theory</td>
<td>Punctuality and assiduity are simply an equilibrium response of individuals to what they expect others to do.</td>
<td>• Managers and leaders of the Cameroon Customs administration should show example of punctuality and assiduity for their agents to copy good example.</td>
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<tr>
<td>2</td>
<td>Self-Determination Theory (SDT)</td>
<td>Workers ‘engagement, goal-directedness are improved once the motivation is present.</td>
<td>• Clear goals should be established at the general and mostly at the individual level to create autonomy. Every day the agents should know what is precisely expected from them and the deadline assigned for their task on a daily or weekly basis. This must be supported with consequential training and close leaders ’support, follow up and assessment.</td>
</tr>
<tr>
<td>3</td>
<td>The multiple resource theory</td>
<td>Performance can be affected by workload being too high or too low (Nachreiner, 1995). Sustained low workload (under load) can lead to boredom, loss of situation awareness and reduced alertness. Also as workload increases performance may not decrease as the operator may have a strategy for handling task demands.</td>
<td>• Managers should avoid overload or under load for it may lead to boredom or loss of alertness. A balanced workload is therefore advised. Furthermore the balance in between private and professional life should not be left out. • Punctuality and time – performance must be respected. Otherwise attention and workload will not be mastered and well-predicted. A situation which will lead to lack of performance or waste of resources.</td>
</tr>
<tr>
<td>4</td>
<td>The Parkinson’s Law</td>
<td>Parkinson’s Law aims at job well done in less time. By assigning the right amount of</td>
<td>• Workers have to win against the clock without taking shortcuts and producing low-quality</td>
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<tr>
<td>5</td>
<td>The pareto rule</td>
<td>The Pareto rule or principle (also known as the 80/20 rule, the law of the vital few, or the principle of factor sparsity) states that, for many events, roughly 80% of the effects come from 20% of the causes.</td>
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<td></td>
<td></td>
<td>The need to be time-performant implies punctuality and attendance.</td>
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<td></td>
<td></td>
<td>Importance and focus must be given to priorities and useless activities must be left behind.</td>
</tr>
<tr>
<td>6</td>
<td>The Pickle Jar theory</td>
<td>The Pickle Jar Theory is based on the idea that time, like a pickle jar, is limited. What you fill it with is up to you.</td>
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<tr>
<td></td>
<td></td>
<td>Pickle jar theory is said to overcome the problems of all the other time management theories. According to this approach, employees and employers will find time to get important things done first and still have some time to lead the life happily. Thereby ensuring work-life balance and organizational performance.</td>
</tr>
<tr>
<td>7</td>
<td>The ERG theory</td>
<td>Different needs categories can be satisfied simultaneously. Therefore, the necessary order as proposed by Abraham Maslow no longer applies.</td>
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<tr>
<td></td>
<td></td>
<td>HR managers must recognize that employees have several needs to satisfy side-by-side. In addition, in absence of growth and developmental opportunities, employees revert to relatedness needs. If the managers are able to timely identify this situation, steps can be taken to focus on fulfillment of relatedness needs so that the employees become able to pursue their growth need again.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial incentives are known to satisfy employee’s need and motivate them to continue their efforts to the accomplishment of personal and organizational objectives. However, this theory has clarified that these incentives have no effect on</td>
</tr>
</tbody>
</table>

employees whose existence needs have not been fulfilled yet.

- A good social climate implying good relationship in between superiors and colleagues or subordinates. Such workplace which consists of hostile employers or co-workers contributes to grievances and conflicts, which in long run can increase labor turnover rate.

- An employee feels highly motivated when he realizes the outcomes or consequences of his efforts. The consequences might be feeling of achievement, respect from others, goal actualization, increase in knowledge, etc. In absence of these factors, an employee can never be happy with his job. Therefore incentives methods such as recognition letter, promotions, distinctions and especially compensation and benefits must in priority be based on performance to avoid subjectivity.

In a nutshell, punctuality must turn out to become a way of living, a habit and a culture in our public organization. To reach that stage, leaders should show example. Workplace should become attractive for the workers in terms of social climate, growth opportunities and existential needs. Moreover agents should be motivated, followed up, assessed and supported. We must clearly apply the principles of the new public management in all its implications and principles. Studies on the impact of tardiness on organizational performance must usually be conducted and the results communicated to employers and workers to sensitize them.

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