



## ABSTRACT

This paper assessed effects of service charge administration and management in selected multi-tenanted commercial buildings in phase one Abuja. The study was guided by these objectives which were investigating issues and challenges involved in the administration and management and assessing the occupant level of satisfaction. Data were collected by self-administered questionnaire and interview from eight (8) respondents from managers and 254 from tenant's perspective respectively. Data was analyzed and presented using percentages, frequencies, relative satisfaction index

# EFFECTS OF SERVICE CHARGE ADMINISTRATION AND MANAGEMENT IN SELECTED MULTI-TENANTED COMMERCIAL BUILDINGS IN PHASE ONE, ABUJA.

**FATIMA MOHAMMED; & RUKAYYAT ADEOLA OGUNBAJO (PhD)**

Department of Estate Management and Valuation, Federal University of Technology, Minna, Niger State, Nigeria.

## Introduction

A multi-tenanted commercial property houses a number of tenants the sole aim of doing business. Its uniqueness stems from the fact that so many commercial activities could be organized under one roof where large number of people could be working in the same building making different goods and services available to clients within the same structure and while utilizing the land area (Streen, 2002).

Multi-tenanted commercial property when properly managed generates lots of income but it is also faced with much problems and challenges if it is not managed properly. The problems range from tenant selection, security issues, insurance, service charge administration, default in the payment of rent etc. (Watts, 2014; Snyder, 2012; Facility management world, 2014). However, inefficient service delivery has been identified by the property managers as a major problem affecting the management of multi-tenanted commercial properties. The problem stated above has been attributed to the employment of non-professionals (quacks) as property managers. The non-professionals do not have the appropriate qualifications and experience in property management, yet are given responsibilities to manage multi-tenanted commercial properties by investors. This lack of experience and skill in property management resulted and culminated in managers acting unprofessionally and adopting management style, which is unethical and inefficient. This leads to various problems such as poor tenant



and tables. Findings revealed that lack of transparency, lack of efficiency; improper accounting and poor facilities are the issues encountered. However, the relative satisfaction index computed to show the satisfaction level of the occupants ranked Plumbing services 1<sup>st</sup> with relative satisfaction index of 0.7772, Cleaning of common services 2<sup>nd</sup> with relative satisfaction index of 0.718, refuse disposal 3<sup>rd</sup> with RSI with 0.653 while transformer maintenance has relative satisfaction index of 0 and ranked 13<sup>th</sup>. A number of guidelines should be taken in order to address the problems identified above which include Improved communication between manager and occupiers, clear disclosure of the basis for apportioning service charge costs between tenants among others.

**Keyword:** Service Charge, Management, commercial buildings, Relative Satisfaction Index

selection, default in the payment of rent, default in service charge payment and administration. Others include; security issues, poor supervision of repairs and maintenance work among others according to Alabi and Ebiwari ,(2018).

A facility manager plays an important role in the management and maintenance of property. It means facility managers will provide proper handling and maintenance of property in their care. In the case of leased properties such as multi-tenanted commercial properties, after playing the role of an Estate Agent, the valuer may be further needed by the client to monitor the physical condition of the property of which property maintenance is prominent in order to enhance its value and potentialities. Hence the task of managing and administering service charge on a multi-tenanted property comes in order to regulate physical and functional obsolescence and to enhance the utility value of service jointly used by the tenants e.g. lighting, cooling, lift, maintenance of garden etc and to bring it to an acceptable standard.

Service charge is therefore a means by which an owner is able to recover from the occupiers the cost of providing the services for the benefit of the premises. The service charge is structured such a way that the nature of the services provided varies with the type of premises e.g. office blocks, industrial/warehousing, shopping centers, High rises residential building, multi- tenanted commercial and mixed use properties. It has always been the challenge of facility managers to recover the money spent in some occasion when the landlord or the facility manager needs to rescue situation from getting out of hand. This study assesses the effects of service charge administration and management in multi tenanted commercial buildings in selected buildings in phase one Abuja.

## **LITERATURE REVIEW**

### **Concept of service charge**

Mohd (2009) studied Service Charge Collection of High-Rise Residential in Kuala Lumpur, Malaysia; Owner's Perspective. This study used fuzzy conjoint model to discuss the result of a study on high-rise residential schemes in Kuala Lumpur. The study purposely done to find the agreeable level of Kuala Lumpur's high-rise residents towards service charges and quality for the service given to



them by Management Corporation.. The survey was conducted among 750 residents who own and stay in their own unit from 150 schemes of high-rise. It also limited to the unit with the price of RM250,000 (USD71,430) and below. The analysis shows that residents were not satisfied with the service charge fare and they need to know the disbursement of service charge. They also admit that sometimes the payment delay and slightly agree that they paid on time. There are lots of complaints and also they think that they are paying more than the quality of service given to them. Mohd (2011) researched on Owners' Satisfaction Towards Service Charge Collection of High-Rise Residential In Kuala Lumpur, Malaysia using fuzzy conjoint model, discussed the result of a study on high-rise residential schemes in Kuala Lumpur. This study purposely done to find the agreeable level of Kuala Lumpur's high-rise residents towards service charges and quality for the service given to them by Management Corporation. This investigation was ignite by the difficulties face by management in collecting service charge. The survey was conducted among 750 residents who own and stay in their own unit from 150 schemes of high-rise. It also limited to the unit with the price of RM250,000 (USD71,430) and below. The analysis used to analyse the survey is fuzzy conjoint model where the result were presented in linguistic value of 'agree'. The analysis shows that residents were not satisfied with the service charge fare and they need to know the disbursement of service charge. They also admit that sometimes the payment delay and slightly agree that they paid on time. There are lots of complaints and also they think that they are paying more than the quality of service given to them.

Tawil (2011) studied Service charge issue in Malaysian high-rise residential management using a fuzzy conjoint model. The research focuses on service charges, looking at both sides of the management issue, the amount owners pay and the level of service the management provides. Literature and field surveys indicate that this issue follows a circular argument in which both the property owners and the management corporations are contributory. The root cause seems to be financial. Owners' failure to keep up payment leads to a shortage of funds and thus the corporation's capacity to provide quality services, this situation in turn causes dissatisfaction among residents who, consequently, are reluctant to pay the prescribed charges.

As a result, management corporations report having difficulty with service charge collection, only 50% of the residential complexes collect half of their fees on time. In addition to the analysis of the difficulties faced in collecting funds, this research also analyses owner satisfaction with service charge collection and complex management systems. The analysis used to analyse the survey is a fuzzy conjoint model, where the results were presented in terms of the linguistic value of 'agree'. The analysis shows that residents were not satisfied with service charge fees and would like to know how their service charges are disbursed. They also admit to a delay in the payment of their fees. The residents admit to making many complaints about service and that they believe that their service charges are disproportionally high relative to the quality of services provided by their property management company. The findings also showed that no standard method exists for determining the rate for service charges in any high-rise housing complex.

Alabi and Ebiwari,(2018) studies prospects for professional management of multi-tenanted commercial properties in portharcourt (phalga), Nigeria. The aim of the research was to examine the prospects for professional management of multi-tenanted commercial properties. The research adopted Interpretivism as it philosophy and case study as it's research design with Port



Harcourt shopping mall and The Vineyard shopping center. The population was 93 comprising the management and tenants of both shopping malls. A total number of 93 questionnaires were distributed, 88 representing 94.6% were completed, returned and found useful for analysis. Findings from the studies shows that a team of managers were responsible for the management of Port Harcourt shopping mall, whereas, a facility manager was responsible for the management of The Vineyard shopping center. Inefficiency in service delivery was caused by the wrong application of management strategies and default in the payment of service charge and administration. Professionals apply strategic policies to curb or contain risks; they help in meeting competitive challenges of property management, and they are highly knowledgeable and have the skills to manage properties/facilities were the needs for professionals to manage multi-tenanted commercial properties. The research concludes that multi-tenanted commercial properties managed by professionals are better managed and encounter less managerial problems. The study recommends that professionals should handle the management, repairs, and maintenance of all facilities/services in the shopping malls.

Aliyu *et al* (2016) researched on Management Problems Associated with Multi-Tenanted High-Rise Commercial Buildings in Kaduna Metropolis, Nigeria. This study investigated and presented research findings on the management problems of multi-tenanted high-rise commercial buildings in Kaduna metropolis as compared to the system practiced in other countries. Field survey was carried out and structured questionnaire was used as the data collection instrument. 400 questionnaires were administered to tenants, managers and owners of the buildings in the area. The Data obtained were analyzed in table formats, percentage distribution tables and narrative description. The results showed that 74% of the buildings constructed 30 years ago were old for the existing demands due to lack of upgrading the facilities. It also uncovered that 66% of the facilities in the high-rise buildings like lifts, generators, water supply were not maintained properly by the managing firms due to lack of planning and lack of enough fund budgeted to take good care of maintenance activities. The research concluded that, old facilities are responsible for the void and vacant spaces in 44% of the high-rise buildings studied. It was deduced that facilities in the high-rise buildings failed to function regularly due to poor maintenance planning and ignorance of some managers to respond to repairs and maintenance request on time. Finally, part of the recommendations proffered include; property management rules of service should be adhered to, where only competent skilled workers will be employed to take care of different services provided in the multi-tenanted high-rise buildings. These competent hands should be adequately employed for effective management of the buildings. There should be good planning in respect of assessing and responding to sudden breakdown of services so as to achieve service delivery promptly.

Abolade *et al* (2013) considers An Evaluation of Users' Satisfaction with Property Management Services in Commercial Properties in Lagos, Nigeria. This paper examines tenants' (users) satisfaction with management of commercial properties by Estate Surveyors in Lagos. Users of commercial properties in Lagos were sampled using the simple random sampling technique. A structured questionnaire was administered to tenants of the commercial properties in Lagos. 240 questionnaires were administered and 170 were returned and found usable and analyzed. The data were analyzed using frequency distribution, mean rank score and relative impact index. It was found that personal need is the most important factor that influence users' satisfaction with



management of commercial properties. It was also discovered that users' of commercial properties are averagely satisfied with the management of the properties they occupy. It was recommended that both practitioners and academia should give more attention and value to the performance measurement of users' satisfaction so as to enhance cordial relationship among them.

Muhammad (2020) studied Property Management and Tenants' satisfaction in multi tenanted commercial property in Abuja Nigeria. This study disclosed the relationship between property management and tenants' satisfaction with emphasis on service charge administration in Garki shopping mall Abuja Nigeria. Investment in multi-tenanted commercial property is most time expressed as the biggest investment of a household due to its capital requirement for its procurement, the success of such capital-intensive investment could be attributed to its management. service charge is the money appointed to each of the tenants in multiple occupied premises such as Block of flats, tenement and shopping complex etc. for maintenance of common service which each tenant otherwise could not have be responsible for. The complexity and quality of environmental services in modern property particularly multi-tenanted property, air-conditioned offices and enclosed shopping mall can result in service charges being a relatively higher proportion of rental. Such charges become a sensitive issue between tenant and landlord. Methodology adopted is quantitative where questionnaires were developed and administered to the study subject. The sample frame for this study are the occupiers of Garki Shopping Mall Abuja of which 102 shops are presently occupied by various tenants. The sample size was 80 questionnaires distributed with the study area. Simple random sampling was used as sampling techniques. The findings of the study revealed that tenants in the study area were satisfied with management of the shopping mall. It was evident that certain facilities were rank high in terms of satisfaction. The study recommends that facility managers should give adequate information to the tenants on the fees and management method before leasing out the property, it was also recommended that information gaps should not be allowed and appropriate channels of lodging complaints should be well established.

Toyin.(2015) researched on the Evaluation of service charge administration and management in elephant house ikeja. The aim of this study is to evaluate the issues and challenges in service charge administration in multi-tenanted office complex with particular reference to Elephant Cement House, Alausa, Lagos, with a view to ensuring effective service charge delivering system. Questionnaires were administered and data was collected using the primary and secondary source of data collection. The Data collected was analysed manually and expressed in percentages, mean ranking, and frequency tables. Results from the research reveals that the present Facility Manager or Managing Agent lack effective communication and consultation in the administration of Service Charge Account,the occupiers/tenants in most cases do not have input in the decision making and administration of service, the property manager as part of their management style added VAT payment on all services including payment of staff salaries, there is clear lack of transparency exhibited by the managing Agent which is creating service issues, proper accounting procedure was not followed in handling the administration of Service Charge by both the previous manager and the current manager of the case study. The is due to the fact that surplus from the previous years (i.e. ₦2,338,405 in 2010/2011, ₦848,820 in 2011/2012 and ₦3,919,161 in 2012/2013) were not



accounted for. It further recommended there should be Improved communication between owner and occupiers results in the smoother operation of the building and hence the service charge as effective communication is the key to good management, service charge documents clearly disclose the basis for apportioning service charge costs between tenants. Management fee paid by the Landlord/principal to a property covers the management function of apportionment of bills and making sure that each Tenant/Occupier pays their bill as at when due and Service Charge monies should be kept in a separate bank accounts and that interest generated on such accounts should be credited to benefit the occupiers.

From literatures reviewed, it shows service charge administered are not use for the purpose they are been charged for and it management is not transparent enough as most tenants are not aware of their money is used for. This research will however, examine the effects of service charge administration and management on selected multi-tenanted commercial buildings in phase one Abuja.

#### **METHODOLOGY**

Two of the commercial buildings within the selected area was selected and will be sampled for this study. A purposive sampling technique was used which will also eliminates sampling error and provides data which was used to judge the population. A total of ten(10) commercial buildings were sampled to achieve a desirable level of precision. The sample size for the research consists of 10 managers of the multi-tenanted commercial buildings and the occupiers of the building which are the tenants. The data gathered from the field survey were analyzed using descriptive and inferential techniques A total number of (10) questionnaires were administered while 282 were administered to the tenants of the multi tenanted commercial buildings in selected locations within phase one Abuja. Data would be collected manually and expressed in percentages, mean ranking, and frequency table. The relative satisfaction index was used to obtain the satisfaction level of occupant with common services. RSI is obtained using likert scale where 1 is very strongly satisfied 2- satisfied 3-neutral 4-very strongly not satisfied 5- not satisfied

$$RSI = \frac{(5n_5 + 4n_4 + 3n_3 + 2n_2 + 1n_1)}{5N}$$

Where  $n_1$  is the number of respondents with strongly satisfied

$n_2$  is the number of respondents with satisfied

$n_3$  is the number of respondents with neutral

$n_4$  is the number of respondent with very strongly not satisfied

$n_5$  is the number of respondent with not satisfied

#### **RESULT AND FINDINGS**

##### **ISSUES AND CHALLENGES ENCOUNTERED WITH SERVICE CHARGE ADMINISTRATION AND MANAGEMENT**

There are issues and challenges encountered with service charge administration in multi tenanted commercial buildings ranging from management style, apportionment of service charge among



others. The table below shows the challenges encountered which are lack of transparency, lack of efficiency, improper accounting, poor facilities among others with various percentages.

**Table1.0: Issues and Challenges Encountered By Tenants of The Multi Tenanted Commercial Building**

Location	Issues Or Challenges Encountered									
	Lack Of Transparency		Lack of Efficiency		Improper Accounting		Poor Facilities		Other	
	Freq	Percent (%)	Freq	Percent (%)	Freq	Percent (%)	Freq	Percent (%)	Freq	Percent (%)
Maitama	8	16	20	40	12	24	15	30	0	0
Asokoro			5	29.4	9	52.9	8	47.5	0	0
Central Business District	0	0	56	100	0	0	56	100	0	0
Wuse	50	100	50	55.5	0	0	53	58.8	0	0
Garki	41	100	33	80.4	0	0	35	85.3	0	0

Source: Data analysis (2021)

Table 1.0 shows the issues encountered by tenants occupying the selected multi tenanted commercial buildings in phase one Abuja. The issue ranges from lack of transparency, lack of efficiency, improper accounting, poor facilities among others. From the analysis of the table 1, 16% of commercial properties in Maitama are faced with the problem of lack of transparency with the managing firm. The managing firm are not using the money for what is meant for. It means the money collected has been diverted for other purposes. However, 40% of them experience the problem of lack of efficiency with service delivery while 24% are been faced with the problem of improper accounting. The funds been charged for are not properly accounted for. Furthermore, 30% of the facilities provided within Maitama are poor, it implies that those facilities needs to be repaired or are not in good condition. 29.4% of occupants in Asokoro are faced with problem of lack of efficiency, 52.9% with improper accounting related issues while 47.5% are faced with poor facilities. Nonetheless, central business district is faced with 100% issue of lack of efficiency in service delivery and poor facilities. Garki has 100% issue of lack of transparency, 80.4% of lack of efficiency and 85.3% of the facilities are poor respectively.

**OCCUPANTS LEVEL OF SATISFACTION WITH SERVICE CHARGE ADMINISTRATION IN SELECTED MULTI TENANTED COMMERCIAL BUILDINGS IN PHASE ONE ABUJA**

In order to ascertain the occupant level of satisfaction with the common services they share, we obtained the frequency from each location from the administered questionnaire. The retrieved data was used to calculate the aggregate weighted frequency which will further be used to obtain the relative satisfaction index. The RSI will show the level of satisfaction of occupants with the various services provided and it will further be used to assess how effective service charge is on the management and administration of multi tenanted of commercial buildings



**Table 2.0** shows the relative satisfaction index for selected buildings in phase one Abuja

Services	Sum of Frequency	of Weighted Sum	Mean	Highest Freq*Total(5*252)	RSI	Rank
Plumbing	434	981	2.26	1270	0.772	1
Water	175	690	3.94	1270	0.543	6
Electrical Maintenance	246	787	3.2	1270	0.619	4
Solid Waste	125	392	3.12	1270	0.309	9
Refuse Disposal	256	829	3.24	1270	0.653	3
Cleaning Of Common Areas	247	912	3.7	1270	0.7181	2
Gardening	206	697	3.38	1270	0.55	5
Security	170	698	4.1	1270	0.55	5
Generator Maint.	58	205	3.53	1270	0.161	11
Transformer Maint.	0	0	0	1270	0	13
Diesel Consumption	169	522	3.08	1270	0.411	8
Borehole Mach.	10	40	4	1270	0.031	12
Cleaning Of Glasses	116	361	3.11	1270	0.284	10
Fumigation	199	648	3.26	1270	0.51	7

Source: Data analysis (2021)

**CONCLUSIONS AND RECOMMENDATIONS**

From this research and the field survey carried out which involves questionnaires and direct observation and study of all books of records stating the cause and analyzing the issues in the administration of service charge in a multi-tenanted commercial building, the following are the summary of all my findings.

1. This research revealed the facilities that constitute service charge in multi tenanted commercial buildings within phase one Abuja which are majorly the same except for central business district which have tighter security and very steady access to water supply.
2. The multi tenanted commercial buildings within the selected area adopts the method that best suit their firm for service charge apportionment with no particular basis.
3. Facility Manager’s or Managing Agent lack effective communication and consultation in the administration of Service Charge Account.
4. Furthermore, the research reveals that plumbing services has the highest relative satisfaction and ranks first while generator maintenance ranks last with least relative satisfaction index. It means plumbing services are in good state in all the selected areas.
5. There is clear lack of transparency exhibited by the managing Agent which is creating service issues and as well is affecting efficient service delivery.





## **CONCLUSION**

From the findings of the research, it shows that proper accounting procedure was not followed in handling and administration of Service Charge by the manager of the multi selected commercial buildings. Therefore there is need for adopting proper service charge or accounting method. However, occupiers/tenants should be included in the process of decision making since the services are provided for them compare to most cases where they do not have input in the decision making and administration of service regarding the buildings they are occupying

## **RECOMMENDATIONS**

In other to get the best the following guidelines should be taken into consideration in order to address the problems identified in this research work. The recommendations include;

1. There should be improved communication between owner and occupiers, this will results in smoother operation of the building and hence the service charge administration and management. Effective communication is the key to good management.
2. Budget and reconciled accounts should include and indicate the explanations of what is recovered under each cost centre. An explanation of variances, a comparison with previous years' accounts, and should also include contact details of the Service Charge Committee, the credit controller responsible for the development and the Managing Agent/Landlord. Hence there should be summary of details of the responsibilities and roles of the on-site staff.
3. Service charge documents should clearly disclose the basis for apportioning service charge costs between tenants
4. Management fee paid should not be charged on the tenants as it is quite different from the administrative fee of service charged taxed on tenants to ensure compliance of tenants on payments of bills. The Landlord/principal pays the later while the tenants pays the former.
5. Service Charge monies should be kept in a separate bank accounts and that interest generated on such accounts should be credited to benefit the occupiers.

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