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Impact of Government Revenue and Expenditure on Employment and Poverty Reduction in Plateau State

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Abstract- This study examined the impact of government revenue and expenditure on employment and poverty reduction in Plateau State for the period of 1999 – 2019. The main objective of this study is to analysis the impact of government revenue and expenditure on employment and poverty reduction in Plateau State. The major findings shows that government expenditure on education have a positive significant effect on employment and a unit increase will increase employment and reduced poverty level. While that of agriculture and health have positive relationship on employment and insignificant a unit increase will reduced employment and increase poverty level. The major recommendations are that government should channel its revenue and expenditure to productive projects in all sectors of the economy. Priority should be given to education, health care, tourism, agriculture and industry. These will provide employment and reduce poverty level in Plateau State.

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1. INTRODUCTION

The Nigerian economy over the years has witnessed several macroeconomic imbalances which had greatly affected the poverty level of its citizens. The economy depends heavily on crude oil exports, which contributes about 90% of government revenue, which is usually collected at the federal level and allocated to the 36 states based on Federal Character. With its large reserve of human and natural resources, Nigeria has the potential to build a prosperous economy, reduce poverty significantly, and provide the needed employment, healthcare, education and infrastructural services. Despite the country's relative oil wealth, poverty is a wide spread and majority of the population in Nigeria still live in abject poverty. (Oghojafor, Olayemi, Okonji and Olayiwola, 2011).

Plateau State is one of the 36 states in Nigeria. It has over 50 indigenous ethnic groups, approximately 16,000 square miles in area; plateau state was created in 1976, but its present boundaries revisited in 1996, with a population of 3,383,027 million makes up about

2.3% of Nigeria's 180 million people. Its estimated population for year 2015 was 4,131,870, based on an annual growth rate of 2.83%, (NPC, 2006). Its estimated annual primary school enrolment is 775,601. It has 17 Local Government Area councils and is located in the North Central Zone of Nigeria. Similar to the rest of the country, the predominant occupation of its population is agriculture, although a significant proportion of the population is involved in mining. Its internally generated revenue is low both at state and LGA levels, as most other states, while its revenue comes mainly from federal government allocation.

Abundant agricultural and mineral resources provide the state with solid base for industrialization creating opportunities in activities such as food processing, and production of beer and beverages and milk products. The Jos Plateau abounds in natural scenic vistas which present opportunities for tourism and recreation. Among the most famous tourist attraction points in the State are Wase Rock, Shere Hills, Kerang volcanic mountains, Ampang Crater Lake, Kura, Assop. Kahwang. Sha Burukut and Farin Ruwa Falls, Wase Grazing Reserve, Jos Museum and Zoological Garden. Plateau State has a number of sport stadia and golf courses in the metropolitan city of Jos, Mining in Nigeria started as far back as the eighteenth century. Over 500 occurrences and deposits of different minerals are known so far to exist within the country with the exploration of some of them being on a small scale (Adegbulugbe, 2017). One of the major cases of mineral exploration and exploitation that boomed within the nation has been that of tin in Jos.

A careful observation of the budgets of plateau state over the past three decades, from 1980 to 2019, shows that Plateau State Government has tilted its budgetary policies toward deficit budgeting, with the exception of two years, 1995 and 1996, when surplus budgets were prepared (Dang, Bako and Lalu, 2015). Deficit comes with the attendant consequence of deficit financing, which may come from local sources or foreign sources (Kosimbei, 2009).

Nigeria's budget has been in deficits over time, coupled with economic crisis which comes in a cycle. The Gross Domestic Product (GDP), investment and

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consumption spending, savings rate, imports and exports, capacity utilization, household income, trade, capital flows, business profits and inflation rates have been the multiple transmission mechanisms, while indebtedness, illiquidity, bankruptcies and the unemployment rate rise. Nigeria is faced with the twin problems of mono product volume of exports and volatile price of crude, resulting to reduced revenue. The implications are that the federal and state budgets cannot be funded adequately, resulting to external borrowing and debt financing. These have negative implications on foreign exchange and imports of raw materials, low absorptive capacity, job losses, increased tax evasion and avoidance, low purchasing power, low standard of living caused by economic recession (Eneji, et.al 2017).

Fayemi (1991), defines revenue as all tools of income to government such as taxes, rates, fees, fines, duties, penalties, rents, dues, proceeds and other receipt of government to which the legislature has the power of appropriation.

Government revenue and expenditure are considered as fiscal instruments which the government can apply to solve macroeconomic problems such as poverty, reduction in inequality, inflation, exchange rate fluctuation, unemployment, dwindling oil price and the desire to restore the economy on the part of full employment, price stability, balance of payment equilibrium and above all, achieve consistent economic growth. State governments as the second tier of government in Nigeria derive its revenue from various sources. However, it should be noted that sources of revenue are by no means uniform among the states. States derive their revenue depending on the resources available to them (Adam, 2006; Dang, 2013).

II. STATEMENT OF THE PROBLEM

Poverty and unemployment are major problems in developing countries, Nigeria inclusive. The level of poverty in Nigeria has been on the increase for the past three decades. Unemployment is surging, poverty is increasing, while confidence in governance is falling. This problem of high incidence of poverty at national level mirrors the situation at the states, local and community levels. Plateau state, though rich in natural and human resources, is also faced with poverty and under utilization of capacity, where the absolute poor can hardly meet their basic needs of subsistence. Thus, poverty is generating multiple problems such as high level of illiteracy, low life-expectancy, unemployment, high crime rate, insecurity, inadequate infrastructure, low GDP, and tragic waste of human resources. There is need to investigate whether government revenue and expenditure has had any significant relationship with unemployment and poverty over the years 1980-2019. Given the current realities and challenges, it is

incumbent on the government to use its fiscal instruments to turn around the economic fortunes of Plateau State for sustainable development. Besides, , there seems to be challenges of mismanagement of government revenue and misappropriation of public expenditure in the economy. This is manifested in inability to maximize the benefits associated with economic booms.

Thus, the quantity and quality of government expenditure has not translated to sustainable development or improvement in the welfare of the citizens. The standard of living of majority of plateau state is low; many wallow in abject poverty, while more than 50 percent live on less than US\$1 per day. Plateau state is among the poorest states in Nigeria, despite the natural endowments and the amount of public spending claimed to have been made by the government. This study focuses on public expenditure on healthcare, agriculture, education and infrastructures for the provision of employment which leads to economic growth and poverty reduction.

In line with the stated problems and scope, this study will attempt to answer the following questions:

- i. To what extent has government revenue and expenditure in plateau state significantly contributed to employment?
- ii. What is the significant relationship between government revenue and expenditure and poverty reduction in plateau state?
- iii. What are the factors significantly responsible for limited of government revenue and expenditure in plateau state?

III. OBJECTIVES OF THE STUDY

This study aims at examining the impact of government revenue and expenditure on employment and poverty reduction in plateau state. The major objectives of this study are:

- i. To examine the impact of government revenue and expenditure on employment and poverty reduction in plateau state.
- ii. To determine the direction of relationship between government revenue and expenditure on employment and poverty reduction in plateau state.
- iii. To Identify the factors responsible for the ineffectiveness of government revenue and expenditure in reducing poverty and provide employment in plateau state.

IV. SIGNIFICANCE OF THE STUDY

The significance of this research lies in the problem of study stated above and the need to provide solutions. Plateau state government has been embarking on revenue mobilization and expenditure; however, unemployment and poverty persist in plateau

state, government after government. Governments in successive years have talked about poverty reduction, outlining beautiful programs, spending billions of dollars in various relevant programs. Development partners including private bodies, NGOs, and donor countries are also incorporated to those pro-poor activities of the government. However, millions of people still live abject poverty. This indicates that government efforts and spending are not appropriate and/or inefficient in attaining the targeted goals. It is significantly important to look at trends, levels and composition of public expenditures, and to assess the causes of changes in the poverty and unemployment rates over time. This study therefore has significance in finding out the effectiveness of government intervention, the result of which will be useful to the government, policy makers, the poor, donor countries, NGOs, other researchers, students and the general public. Reliable information is crucial in designing effective policy for the field of public finance and State intervention.

V. LITERATURE REVIEW

Available statistics show that total government spending in Nigeria has continued to rise steadily all through the years observed. Following the work of Desmond et al (2012), government capital expenditure on economic services, social and community services, and transfers increased from N15.5 million, N41.4 million and N100.7 million, respectively, in 1970 to N809120.5 million, N120049.2 million and N211758.1 million, respectively, in 2009. Likewise the recurrent expenditure has witnessed the same upward trend from N25.95 million in 1970 to N622171.10 million in 2009. The total government recurrent expenditure has consistently been on the increase, with about 18 percent rise from 1985-1995, and about 10 percent increases from 1995-2010. In the same manner, the capital expenditure has maintained similar upward trend. Whether this continuous increase has provided employment, reduced poverty and has accentuated the level of growth of the Nigerian economy, has generated a lot of debate, which is of interest to more researchers. The size of government spending and its effect on poverty reduction, and vice versa, has been an issue of sustained interest for decades.

Scholars such as Abdullah, (2000), Ranjan, (2000), Al-Yousif, (2000), Abdullah, (2000) Sharma, (2008) and Cooray, (2009) all concluded that expansion of government expenditure induce economic growth positively. Their studies simply suggest that government expenditure on health and education raises the productivity of labour and increases the growth of national output. Similarly, expenditure on infrastructure such as roads, communications, power, etc, reduces production costs, increases private sector investment and profitability of firms, thus fostering economic growth.

Generally, the main government revenues in Nigeria are categorized into oil revenue, non-oil revenue and federal government independent revenue. These sources of revenue in Nigeria are:

Oil Revenue; Oil revenue is the most important source of revenue to the federation account. It is made up of Crude oil and Gas sale and Oil Taxes. This includes, Royalties, Petroleum profit taxes, Rent and others.

Non-Oil Revenue; this is the second category of revenue to the federation account.

This category refers to revenue that are not derived from or associated with oil. They include; companies' income tax (CIT), Custom and Excise Duties (CED), Valued Added tax (VAT), Levies and Others. The third source of revenue to federal government is the independent sources which accrue to federal government directly without passing through the federation account. The federal government also maintained an account called the VAT POOL outside the federation account. Government also sources for funds when expenditure outstrips its current revenue. This calls for another option of revenue using the instruments of monetary and fiscal policy. Such options include deficit financing which include money creation, domestic and external borrowing. These sources of revenue together with government domestic revenue are collectively called government revenue.

Black (2003) emphasized that it is spending by government at any level. "Government expenditure consists of spending on real goods and services purchased from outside suppliers; spending on employment in state services such as administration, defense and education; spending on transfer payments to pensioners, the unemployed and disabled; spending on subsidies and grants to industries; and payment of debt interest". In Nigeria, government expenditure is shared among the three tiers of government; the federal government deposits tax receipts and revenues from the sale of oil into the federation account which is then shared among Federal, State and Local Governments according to a sharing formula (World Bank, 2007; 2013).

Jhingan (2004), stated that public expenditure, by increasing social welfare, helps in reducing inequalities of income and wealth and as well can be used to create trade as well as to correct externalities and regional disparities if employed judiciously, thereby fastening economic growth.

Olaniyan and Bankole (2005) conducted a research on Human capital, Capabilities and poverty reduction in rural Nigeria. They found out that health and education have significant effect on poverty reduction in Nigeria. Their findings suggested a conscious effort at the policy level to reduce poverty by increasing public expenditure on health and education so as to improve the human capital of individuals and consequently

reduce poverty. Adegoke (2009) carried out an econometric study on the role of education in alleviating poverty in Nigeria. She found out that there was a bi-directional relationship between expenditure on education and poverty reduction in Nigeria. She concluded that expenditure on education which has gone very low in Nigeria contributed to worsening situation of poverty, whether measured in income term or non-income terms.

Ayeni (2005) carried out an empirical research on the impact of government expenditure on poverty reduction in Ekiti State, Nigeria using multiple regression analysis. He found out that education as an investment has positive relationship with job creation which consequently can help to reduce poverty.

Asghar, Hussain and Rehman (2012) studied the long run impact of government spending in various sectors on poverty reduction in Pakistan for the period of 1972-2008 applying co-integration and Error Correction Mechanism (ECM). Poverty as the dependent variable was measured using headcount index while the independent variables were: government spending on health government spending on education; government spending on law; order and government spending on economic and community service and budget deficit. The study found that the coefficient for government spending on health was insignificant.

Seetanah, Ramessur and Rojidi (2009) conducted a study to answer whether transport and communication infrastructure alleviated urban poverty in developing countries. The study covers twenty developing countries and uses panel data for years 1980-2005. From running a cross section regression, length of paved road was found to be statistically significant and negatively related to poverty head count ratio. Fixed telephone line per 1000 people is used as a measure of communication infrastructure and is found to negatively relate to poverty headcount ratio but not significantly. Thus, infrastructure is seen to increase participation by the poor in economic activities and increase access for the poor to more economic activities.

In the earlier study by Awe (2013), public spending on infrastructure had a wide scope to include road network, access to electricity and water and public utilities. The study found that public expenditure on infrastructure played a significant role in reducing poverty in Ekiti State. Khan (2005) finds a correlation between public expenditure, growth, and poverty in developing countries.

The oil industry, though a major contributor to foreign exchange earnings, employs less than one percent of the labour force in Nigeria, hence, the need to diversify the economy, (Sodipe and Ogunrinola, 2011; Obadan, 1996; World Bank, 1996). This present study focuses on the impact of government revenue and

expenditure on employment and poverty reduction in Plateau State.

A review of available literature has shown that there is no general consensus on the definition of poverty. Since poverty affects many aspects of human condition such as physical, moral and psychological, a concise and acceptable definition of poverty is elusive as it cannot be captured only by income and consumption based measures (Abimiku, 2006; Khan 2001; 2004). Despite these views, different experts have defined poverty based on their individual perspective.

Dike (1997) defines poverty as the inability of an individual or population to meet the basic need of food, education, housing, health and clothing. According to Okumandewa (1997), poverty is a multi-faced deprivation, characterized by lack of purchasing power, exposure to risk, insufficient access to social and economic services and limited access to opportunities for income generation. Poverty condition is dehumanizing since by its very nature, it deprives individuals' right to basic needs and to exploit their full potentials, hence, the need for poverty reduction, (UN, 2015). In ordinary usage, poverty is applied to three distinct conditions, economic inequality, economic dependence and economic insufficiency.

The World Bank (2011, 1999), defines poverty as "pronounced deprivation in well-being". Haighton, and Khandker (2009), maintain that poverty describes a state of 'lack of key capabilities which may be income or education, or poor health, or insecurity or low self-confidence or a sense of powerlessness, or the absence of rights such as freedom of speech'.

VI. THEORETICAL FRAMEWORK

Peacock and Wiseman Theory of Government Expenditure

Alan T. Peacock and Jack Wiseman's study is probably one of the best known analyses of the time pattern of public expenditures. They founded their analyses upon a political theory of public expenditure determination, namely, that governments like to spend more money and citizens do not like to pay taxes, and that government needed to pay some attention to the wishes of their citizens. Wiseman and Peacock in their study (1961), of public expenditure in the United Kingdom for the period 1890-1955, revealed that public expenditure does not increase in a smooth and continuous manner, but in jerks or step like fashion. In other words, government fiscal activities rise step by step to successive new plateau, sometimes, some social or other disturbance like war takes place creating a need for increased public expenditure which the existing public revenue cannot meet (Anyanwu, 1993; 1997). Peacock and Wiseman have considered the role of emergency such as war, in raising the level of public

expenditure. In normal times, size of public expenditure is limited broadly by the level of taxation which the general public is prepared to tolerate.

Theory of Social Exclusion and Social Capital

Social sciences have identified poverty to be exacerbated due to social exclusion and lack of social capital inherent in the structural characteristics of society. Social exclusion occurs when an individual or a community is wholly or partially excluded from full participation in the society in which they live. Morazes and Pintak (2007) note that regarding poverty, consensus on exclusion as non-participation in consumption, production and political engagement. Socially excluded individuals and communities fail to access opportunities and resources that are necessary to improve their economic welfare. One form of social exclusion may lead to another form of exclusion resulting to multiple permanent disadvantages (Sameti, Esfahani, and Haghighi, 2012; Kure 2002). Social exclusion is defined in terms of relative disadvantaged position to the rest of the society and generally applies to underdeveloped countries unlike in developed countries where most people are excluded in one dimension or another (Davis and Sanchez-Martinez, 2014). Social exclusion has been seen to be determined by social capital held whereby social capital relates to one's social position and connections. Sirovatka and Mares (2008) summarize various definition of social capital 'as a quality, as a social resource or a social glue that is the property of a group, a community or a society, and as such it is available to its members.' Low levels of social capital worsen the possibility that one can climb out of poverty and reinforces unemployment and economic distress among low income earners. Policy interventions based on theories of social exclusion and social capitals have been derailed due the difficulty in measuring the two aspects. However, studies that have been done on social exclusion have used a proxy of median income in which falling below a population income median; one is regarded as poor and excluded. Intervention through expansion of public expenditure and provision of public goods would be expected to provide a form of bridging to poor in the society particularly investment in social welfare.

Chain Theory of Macroeconomics

The Keynesian theory emphasizes the role of government in raising the level of aggregate demand, employment, interest rate and money supply. The chain theory of macroeconomics, (Eneji 2020) draws inspiration from both Keynesian and neoclassical postulations (historical materialism) to explain the behavior of modern economies. Certain factors (internal and external) could impact on the role of government in macroeconomic stabilization in a chain relationship or reaction. The theory tries to explain the cause and effect of economic decisions. The entire economy operates as a chain system and any disturbances or dislocation in the chain affects the whole system in the form of leakages or injections. This explains the principles that govern the macro economy. Everything is related to something, and something is related to everything. The actual level of output in the economy (products market) depends largely on the level of money supply in the economy (the money market), which in turn, determines the aggregate employment (the labor market). Equilibrium conditions in the three markets jointly determine the equilibrium levels of output, employment, the general price level and interest rates. What happens in one market affects all the markets in general equilibrium framework. Economic theory and policy are interrelated or interdependent. Thus, it is almost impossible to talk about economic theory without implying possibilities for economic policy, and the best way to approach policy is probably by studying macroeconomic theory and its empirical implications.

A good example is the corona virus that started in Wuhan, China in 2020. The pandemic has rapid chain reaction on domestic and international trade, the global stock markets, sports, travel ban, causing economic slowdown. It has consequences as trading slowed down at the NYSE and other major stock markets around the world. Corona virus has chain reaction on the financial market volatility. Economic recession and global financial crisis was caused by oil price volatility and variations in oil outputs. Equally, Boko Haram and ethnic conflicts are worst than corona virus in Africa, impacting on government revenue and expenditure, and its efforts to reduce poverty and unemployment.

Plateau State: Internally Generated Revenue, Federally Allocated Revenue, NBillion (1999-2016).

Year	Internally generated Revenue	Federally Allocated Revenue
1999	0.301,998,083	3,707,204,172
2000	0.597,494,089	6,736,749,965
2001	0.745,334,984	7,611,358,901
2002	0.832,238,138	9,332,379,644
2003	1,230,471,292	12,850,128,586

2004	1,397,475,419	17,075,295,606
2005	2,119,733,466	20,633,602,630
2006	2,375,336,328	26,306,412,156
2007	2,443,705,521	26,824,004,918
2008	4,185,159,880	27,852,739,987
2009	4,403,016,360	29,151,671,769
2010	4,426,556,564	38,864,027,201
2011	5,384,536,130	38,546,936,881
2012	7,129,219,596	38,105,373,494
2013	8,830,318,790	43,832,240,944
2014	7,661,510,382	45,440,656,580
2015	7,199,695,392	32,374,156,787
2016	9,191,372,277	23,969,193,488

Source: Plateau State Government Fiscal Year Approved Budget 1999-2016

As the price of crude oil in the global market moved from about \$115 per barrel in June 2014 to less than \$30 per barrel in February 2016, government across the three tiers are experiencing fiscal crunch. Revenue accruing to federal government and consequently amounts of grant to states has significantly reduced due to fall in oil prices as a result of the fact that Nigeria is a mono- economy. The situation is particularly acute in states where internally generated revenue is low. Stella (1993) opined that ineffective tax administration is a chronic problem in many developing countries.

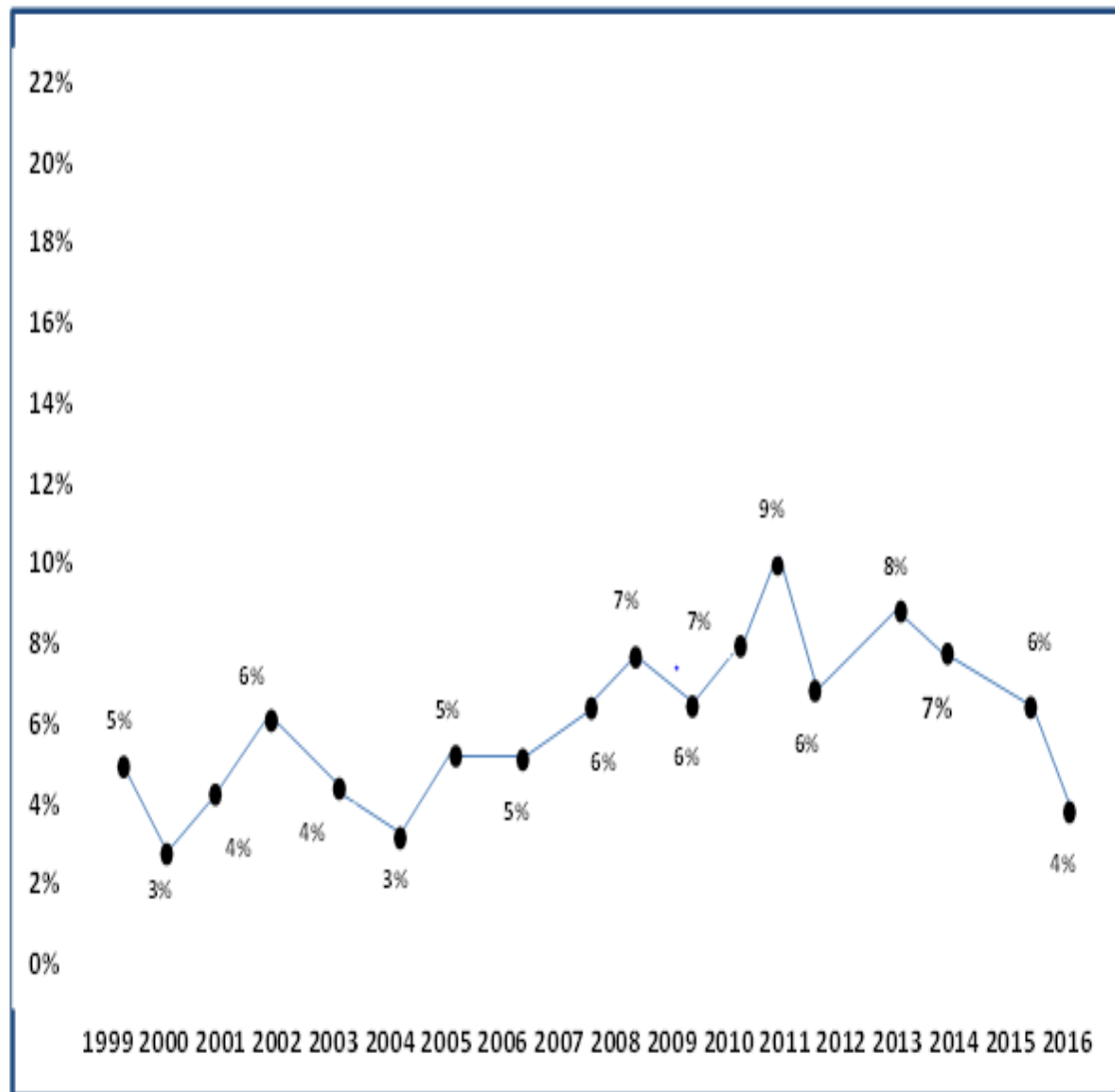
The past few years have witnessed greater emphasis than ever before on the need to improve or accelerate the internally generated revenue by the three tiers of government in Nigeria (Federal, State and local Governments). The poor revenue accruing to government has created serious financial stress for all tiers of governments. The inflationary effects on the general price index have further increased the cost of service and infrastructure provided by the state government against dwindling revenue. The aggregate effect of all this development have been the near bankruptcy of most state governments which leaves most of them living in abject poverty, every month after meeting salary payment marginally. The challenge of initiating any meaningful capital project or even keeping the existing infrastructure properly maintained has virtually become history. Some of the state and local governments hardly pay their staff salaries regularly or even resolve to pay half salary, (Abudullahi, et.al, 2017). The internally generated revenue declined from 13.38% in 2002 to 8.11% in 2006 (CBN, 2006).

The reality is that in recent times the revenue mobilized from the federation account is hardly enough

to meet the immediate needs of the states. It is the responsibility of the state governments to look inwards for ways to mobilize more IGR. When these revenues are mobilized, they are expected to be utilized to provide social services to the citizens. Plateau State is richly endowed in agriculture and tourism, hence it is expected that government expenditure on agriculture and infrastructure could boost employment and poverty reduction.

a) *Government Revenue and Expenditure in the Agriculture Sector*

The contribution of agricultural sector to the economy cannot be overemphasized when considering its building roles for sustainable development, in terms of employment potentials, export and financial impacts on the economy. Figure 1 below shows the percentages of revenue utilization in the agriculture sector for the period 1999 to 2016. . It shows that an average rate of 6 % as the PLSG revenue expenditure in the agriculture sector with the highest in 2011 at 9%. This shows a low investment of revenue by PLSG in providing public services in the agriculture sector of Plateau State.



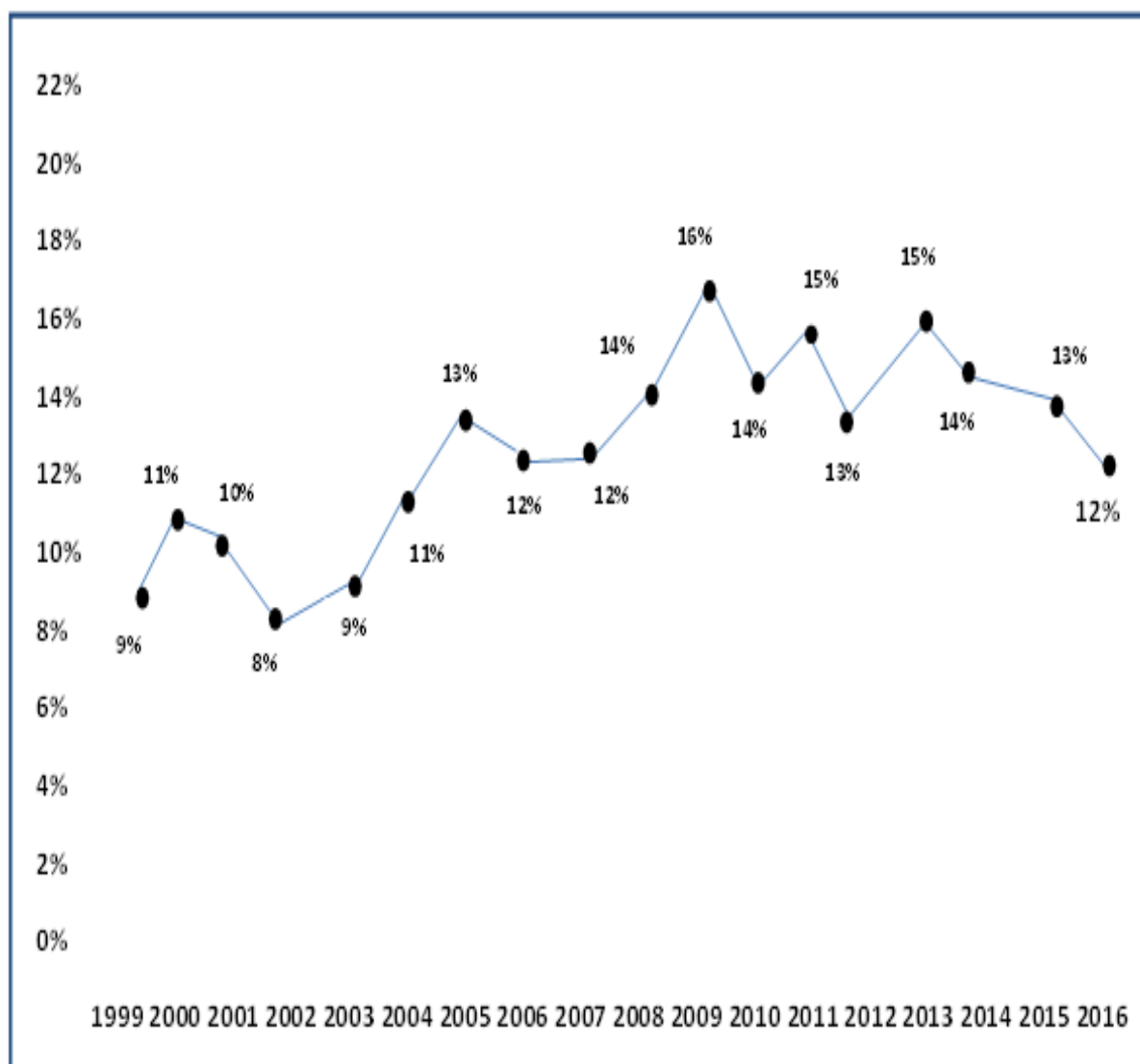
Source: plateau State Government Fiscal Year Approved Budget and Expenditure 1999-2016

Figure 1: Government Revenue and expenditure in the Agriculture sector 1999-2016.

b) *Government Revenue and Expenditure in the Infrastructure Sector*

Although, the general view is that public expenditure either recurrent or capital expenditure, notably on social and economic infrastructure can be growth-enhancing although the financing of such expenditure to provide essential infrastructural facilities-including transport, electricity, telecommunications, water and sanitation can be growth-retarding (for example, the negative effect associated with taxation and excessive debt). The size and structure of government revenue and expenditure will determine the pattern and form of growth in output of the economy. Figure 2 below shows the percentages of revenue utilization in the infrastructure sector for the period 1999

to 2016. . It shows that an average rate of 12 % as the PLSG revenue expenditure in the infrastructure sector with the highest in 2009 at 16%. Perhaps, this shows a low investment of revenue by PLSG in providing public services in the infrastructure sector of Plateau State.



Source: Plateau State Government Fiscal Year Approved Budget and Expenditure 1999-2016

Figure 2: Government Revenue and Expenditure in the Infrastructure Sector 1999-2016

VII. METHODOLOGY

The type of data for this study is time series data on Plateau State government finances. These data are secondary data obtained from secondary sources, which are documents published internally and externally on the Plateau State government finances covering the period 1999-2016. The internally published documents are published Plateau State Government Approved Budgets and Plateau State Internal Revenue Service

(PSIRS) Revenue Reports. The external published documents are basically the publications of National Bureau of Statistics (NBS) and CBN Statistical Bulletins. The econometrics technique of multiple regression analysis is adopted, combined with descriptive statistics. The multiple regression model is specified thus:

EMPR = f(GEXA, GEXEDU, GEXH)	-	-	-	-	-	-	-	-	(1)
POVR = f(AGEX)	-	-	-	-	-	-	-	-	(2)
AGEX = f(AGREV)	-	-	-	-	-	-	-	-	(3)

The econometrics form of the structural equation in (1) above is given as:

$$EMPR_t = \alpha_0 + \alpha_1 GEXA_t + \alpha_2 GEXEDU_t + \alpha_3 GEXH_t + \mu_t \quad (4)$$

The parsimonious error correction model derived from equation (4) above is expressed below as:

$$\Delta EMPR = \alpha_0 + \alpha_1 \Delta GEXA + \alpha_2 \Delta GEXEDU + \alpha_3 \Delta GEXH + \mu_t \quad (5)$$

Where: Δ denotes the first difference,

$EMPR_t$ = employment rate in period t

$GEXA_t$ = government expenditure on agriculture at time t

$GEXEDU_t$ = government expenditure on education at time t

$GEXH_t$ = government expenditure on health at time t

$AGREV_t$ = Aggregate Government Revenue at time t

$AGEX_t$ = Aggregate Government Expenditure at time t

α_0 is the intercept in the error correction model and α_1, α_2 and α_3 are coefficient of the explanatory variables.

μ_t = error term at time t in the error correction model

Summaries of Augmented Dickey-Fuller Unit Root Tests

At Levels			At Differences		
Variable	ADF Statistic	Remarks	Variable (Δ = 1 st and 2 nd difference)	ADF Statistic	Remarks
EMPR	-1.8952	Non-stationary	$\Delta EMPR$	-5.0758	Stationary
GEXA	-2.1274	Non-stationary	$\Delta GEXA$	-5.3527	Stationary
GEXH	-2.7819	Non-stationary	$\Delta \Delta GEXH$	-8.157016	Stationary
GEXEDU	-2.5712	Non-stationary	$\Delta GEXEDU$	-5.0308	Stationary

Notes: The test was conducted at 0.05 level of significance with a critical value of -3.09. "Δ" depicts differencing of the variables.

Source: Author's computation using E-views 9

Unrestricted Co-integration Rank Test (Trace) for EMPR

Hypothesized No. of CE(s)	Eigen value	Trace Statistic	0.05 Critical Value	Probability**
None*	0.896587	62.99911	47.85613	0.0010
At most 1	0.697138	26.69467	29.79707	0.1093
At most 2	0.274508	7.583036	15.49471	0.5110
At most 3	0.141900	2.448548	3.841466	0.1176

Trace test indicates 1 cointegrating eqn(s) at the 0.05 level

* denotes rejection of the hypothesis at the 0.05 level

**MacKinnon-Haug-Michelis (1999) p-values

Unrestricted Co-integration Rank Test (Maximum Eigenvalue) for POVR

Hypothesized No. of CE(s)	Eigen value	Max-Eigen Statistic	0.05 Critical Value	Probability**
None	0.468720	10.11947	14.26460	0.2042
At most 1	0.160146	2.792442	3.841466	0.0947

Max-eigenvalue test indicates no cointegration at the 0.05 level

* denotes rejection of the hypothesis at the 0.05 level

**MacKinnon-Haug-Michelis (1999) p-values

Source: Author's computation using E-views 9

Error Correction Model (ECM) for (EMPR)

Dependent Variable	Variable	Coefficient	Standard Error	t-Statistic	Prob.
	D(GEXA)	0.303977	0.381358	0.797091	0.4409
	D(GEXEDU)	0.501495	0.152259	3.293688	0.0064
	D(GEXH)	0.727524	0.402458	1.807701	0.0958

	ECM(-1)	-0.540720	0.208160	-2.597619	0.0233
	C	0.313535	0.597917	0.524378	0.6096

$R\text{-squared} = 0.599615$, $Adjusted R^2 = 0.466153$ $F\text{-Statistic} = 4.492788$,

$Prob. (F\text{-Statistic}) = 0.018941$, $Durbin\text{-Watson Stat} = 1.367224$

*means significant at 0.05 level.

Included observations: 17 after adjustments

Source: Author's computation using E-views 9

Ordinary Least Square (OLS) Estimated Result for (model 6)
Dependent Variable: LOG(POVR)

Method Least Squares

Sample: 1999 2016

Included observations: 18

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.244986	0.429757	5.223852	0.0001
LOG(AGEX)	0.075561	0.017975	4.203640	0.0007
R-squared	0.524808	Mean dependent var		4.049994
Adjusted R-squared	0.495108	S.D. dependent var		0.105734
S.E. of regression	0.075130	Akaike info criterion		-2.234761
Sum squared resid	0.090312	Schwarz criterion		-2.135831
Log likelihood	22.11285	Hannan-Quinn criter.		-2.221120
F-statistic	17.67059	Durbin-Watson stat		1.188526
	Prob(F-statistic)	0.000673		
0.05 level significance				
Source: Author's computation using E-views 9				

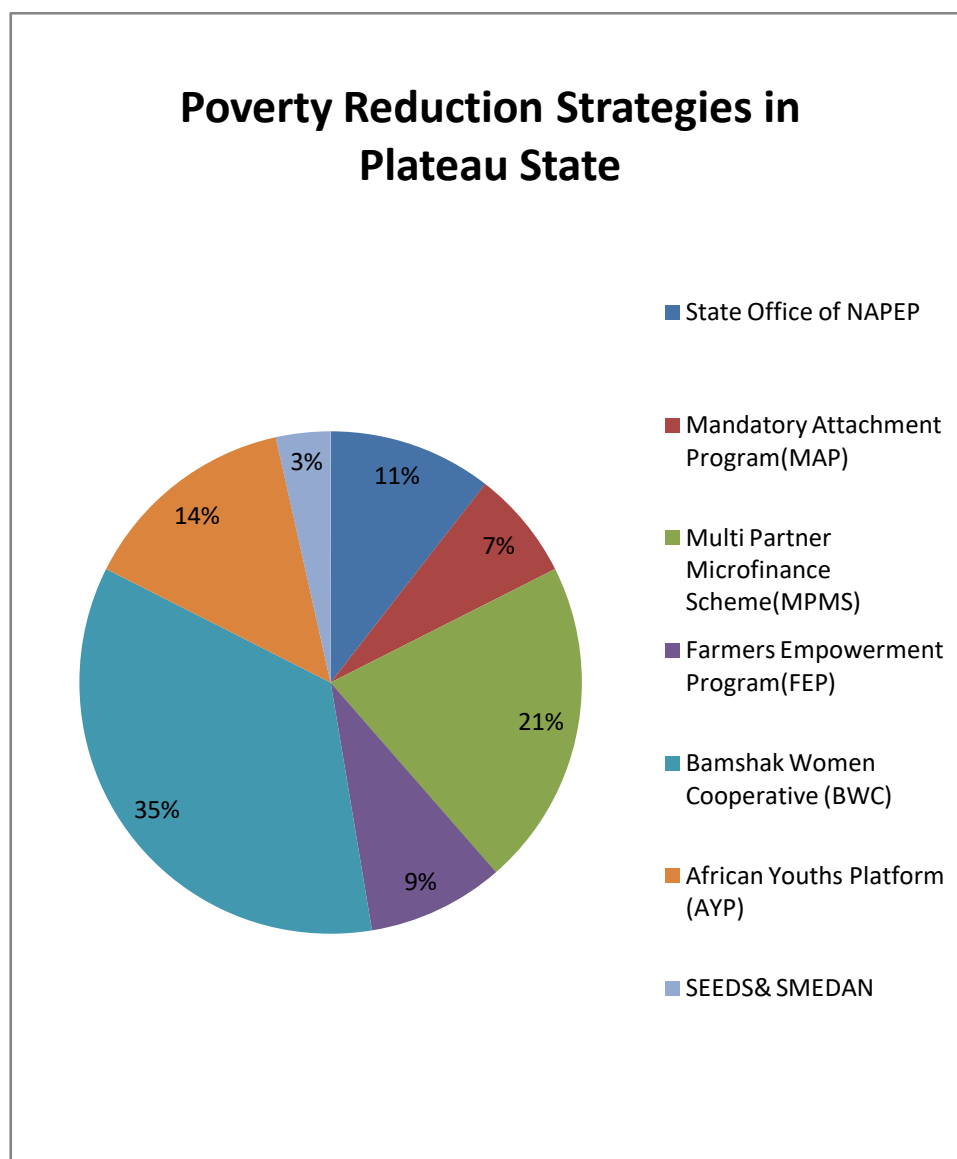
The result of the regression of aggregate government expenditure on poverty reduction has been summarized in Table 5.6 above. The result reveal that the intercept is positive (2.244986) and significant. This is because its probability value of 0.0001 is less than 0.05. This means that factors other than aggregate government expenditure (such as ethnic and religious crises, bombings and killings, official corruption and impunity) tend to have a positive relationship with poverty rate in Plateau State, (about 240.49 percent). Aggregate government expenditure also positively impacted on poverty and unemployment within the study period. The positive sign is a negation of a priori expectations of this study. In line with Keynesian theory,

government expenditure should bring about macroeconomic stability, create employment and reduce poverty. Where a unit increase in aggregate government expenditure would translate into a significant increases in unemployment and poverty rates by 0.075561 units, it shows that something is structurally and fundamentally wrong. As government increases its expenditure, the unemployment and poverty rates in Plateau State have been increasing. The result, tested by p-values (0.0007), shows that aggregate government expenditure was statistically significant on poverty rate (though in a negative direction) at 5 percent level of significance since the p-value was less than 0.05.

Descriptive Statistics

Government Revenue and Expenditure, Poverty Reduction in Plateau State

item	SA	%	A	%	DA	%	SD	%
Households lacking access to opportunities and basic needs.	137	35.9	225	58.0	15	3.9	5	1.3
There are isolated Rural areas without basic infrastructures.	153	40.1	199	52.1	10	2.6	20	5.2
The number of state-wide unemployed graduates is increasing..	139	36.3	218	57.7	10	2.6	15	3.9
There are marginalized ethnic and religious minorities.	180	47.1	178	46.3	11	2.8	13	3.4
Out of school children is increasing poverty for generations.	117	30.6	230	60.2	15	3.9	20	5.2
Increased poverty rate due to internally displaced persons	130	34.0	230	60.2	7	1.8	15	3.9
People traumatized and impoverished by crises/conflicts in Plateau State.	199	52.1	180	47.1	3	0.7	0	0.0
Households with zero paid jobs or earned income.	163	42.6	199	52.1	10	2.6	10	2.6



VIII. DISCUSSION OF FINDINGS

The mandatory attachment program (MAP) was targeted at the unemployed graduates where 3 percent of them were picked and engaged in skills acquisition for a period of 6 months with monthly stipend of N10000 (\$28.6). The skills acquisition program extended coverage to non-graduates. Beneficiaries were trained in various skills such as tailoring, computer services, hair dressing, carpentry, electronics repairs, and auto-mechanics. By 2004, the Promise-Keepers Program (PKP) was executed. The promise-keepers program (PKP) is a credit facility meant for religious organization such as churches and mosques, in which the leaders (Imams and Pastors) served as guarantors for their followers. A total of ten churches and two mosques benefited from the program. The pilot loan scheme of the farmers empowerment program (FEP) in 2005 was executed during which the sum of N20, 000.000.00 was

disbursed to women group and farmers. In 2006, another credit facility scheme called Multi-Partner Microfinance Scheme (MP-MFS) was introduced. The money was given to some institutions like ECWA Empowerment Program, Bamshak Women Cooperative Association, and African Youth Platform for Development, by the state government for disbursement. The national poverty eradication program (NAPEP) and the office of the secretary to the state government participated in the selection of the micro finance institutions, (NAPEP Impact/output Assessment Report, 2010). NAPEP also extended coverage to the purchase and distribution of tricycle (popularly known as Keke-NAPEP) to facilitate commercial transportation.

Revenue generation is the nucleus and the path to modern development. In raising revenues, Plateau State is faced with some challenges namely; multiple taxation, pervasive illegal fees, arbitrariness of revenue collectors, lack of a central tax complaint and resolution

center, low level of compliance, lack of concise and up-to-date tax payer database, massive tax revenue leakages and losses, poor information system about tax obligations, and obsolete tax laws. There were also constraints to the tax administration system, including lack of required facilities for tax administrators, low remuneration and morale, lack of skills, under assessments, arbitrary assessments and non-assessments, diversion and non-remittance of revenues, and inconsistencies in the application of enforcement standards.

There is both rural and urban poverty in Plateau State. It is a common sight to see a whole family squatting and squeezing in a room for accommodation amidst the dangers it poses to health, epidemics and diseases. There are also households where no member of the family is working for any paid job or earned income, households that have not accessed any hospital for orthodox medication, households that have not eaten any cooked food for the past 24 hours, have not seen or used electricity for the past two months, and households where no member has attained education beyond secondary school, yet they have more than eight children.

Other key findings are itemized thus:

1. Government recurrent expenditure has been given priority at the expense of capital expenditure in the face of fiscal deficits and borrowing, as well as wrong targeting of the poor. These have led to environmental degradation, neglect and decay of infrastructure, increased poverty and unemployment, corrupt practices, and huge expenditure on maintenance of government.
2. Government revenue has been increasing at a decreasing rate due to underutilization of capacities. Strategies for internal revenue mobilization should be put in place. The strength of the states lie in internally generated revenue and not allocation from the Federation account. The informal economy contributes about 80% of employment, 75% of Gross Domestic Product, yet this vital sector is not properly captured in the tax net. There should be workshops and training for tax administrators and the public on identification and mobilization of tax revenue from the informal sector in a digital economy.
3. Budget implementation has been a major challenge. In most of the years under review, less than 60% of government budget was actually implemented.
4. There have been the challenges of mismanagement of government revenue and misappropriation of public expenditure in the Plateau State economy.

IX. CONCLUSION

This study focused on analysis the impacts of government revenue and expenditure on employment

and poverty reduction in Plateau State from 1999 to 2016, using the Error Correction Model and Ordinary Least Square regression analysis. Results from the empirical analysis of this study provide strong evidence indicating that government revenue and expenditure on economic sectors (agriculture, infrastructure, education and health) has not yielded the expected impact on the employment rates and poverty reduction in Plateau State. Instead, as government revenue and expenditure increased over the study period, unemployment and poverty rates also are increasing in the state. This calls for employment and poverty policies reforms in order to target the absolute poor. The findings of this study suggest that the problem of misallocation and mismanagement of government revenue and expenditure calls for a holistic approach to the allocation and management of public expenditure as it triggers different unfavorable effects on the selected macroeconomic variables in Plateau State. Greater emphasis should be placed on increasing budgetary allocation and prudent management of resources, improvement of quality education, health and agriculture, if the government revenue and expenditure on these sectors is to contribute significantly to employment and poverty reduction.

X. RECOMMENDATIONS

- i. Government on priority basis has to review its policy of cost sharing and increase its investment and spending on health services. Health sector expenditures must be allocated in a way that increases the provision of necessary infrastructure, services and easy access to health care services. And in order to attain the goals and objectives of the world health organization (WHO) and also to reduce high infant and maternal mortality rate, HIV/AIDS and other killers diseases.
- ii. Government should consider investment in education sector as a priority and persistent effort to reduce poverty. Budgetary allocation to education should be increased for the purpose of procuring educational materials, equipments, conducive environment for both staff and students and enhance technical skills acquisition in all schools to enhance human capital development which will also lead to self-employment. Students at primary, secondary and tertiary levels should be taught to acquire skills and look beyond their paper qualifications for employment and sustainable livelihoods.
- iii. The various poverty alleviation programs in Plateau State should be consistent, co-ordinated and consolidated with the development of a comprehensive framework geared towards human capital development, entrepreneurship and poverty reduction.

- iv. The Plateau State government should implement tax reforms to increase internally-generated revenue. There should be improved tax planning, professionalism, and staff morale which will rapidly improve tax collection and tax compliance among large number of enterprises. Expand outreach and monitoring capacities of revenue staff who regularly visit formal businesses and informal sector organizations to identify potential taxpayers, explain the tax payment process, and check for payment certificates.

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APPENDIX

Table A: Plateau State Fiscal Data on Employment Rate, Poverty Rate, Government Expenditure on(Health, Education and Agriculture), Aggregate Government Expenditure and Aggregate Government Revenue (1999-2016)

Years	Employment Rate (Empr) (%)	Government Expenditure On Agriculture (Gexa) (%)	Government Expenditure On Health (Gexh) (%)	Government Expenditure On Education (Gexedu) (%)	Poverty Rate (Povr) (%)	Aggregate Government Revenue (Agrev) ₦' Billion	Aggregate Government Expenditure (Agex) ₦' Billion
1999	28.00	5.0	4.0	9.0	47.00	2,823,436,132	4,134,795,427
2000	26.00	3.0	5.0	8.0	49.54	9,853,956,316	10,115,706,200
2001	27.00	4.0	3.0	10.0	48.76	10,078,130,529	9,334,348,964
2002	31.20	6.0	4.0	11.0	54.09	9,527,767,717	12,174,833,375
2003	37.90	4.0	5.0	9.0	55.26	9,101,811,385	13,847,462,745
2004	35.10	3.0	4.0	10.0	49.40	8,763,687,133	19,549,079,527
2005	32.92	5.0	4.0	12.0	58.12	17,336,228,841	22,753,336,096
2006	31.34	5.0	5.0	11.0	61.24	16,054,865,702	28,681,748,484
2007	34.70	6.0	4.0	12.0	61.49	15,994,888,306	30,483,461,892
2008	39.30	7.0	6.0	14.0	60.87	29,989,342,751	33,483,969,293
2009	43.20	6.0	5.0	22.0	62.30	36,687,884,454	42,093,825,949
2010	41.00	7.0	6.0	13.0	62.00	41,430,906,615	50,781,481,397
2011	38.42	9.0	6.0	9.0	63.00	48,829,992,800	71,424,751,695
2012	36.71	6.0	3.0	10.0	69.10	57,037,703,434	69,830,087,957
2013	40.15	8.0	6.0	14.0	58.25	102,530,485,086	96,915,907,926
2014	37.30	7.0	5.0	11.0	57.10	108,569,104,826	102,967,348,741
2015	41.00	6.0	6.0	18.0	59.80	60,458,575,176	58,993,202,844
2016	39.17	4.00	8.0	16.0	61.20	68,005,668,705	72,310,204,073

Source: Author's Computation Based on Underlying Data from Plateau State Government Approved Budget Fiscal Year, Plateau State Ministry of Finance and Economic Planning, Plateau State Internal Revenue services (PSIRS), National Bureau of Statistics (NBS) and CBN Statistical Bulletins(1999-2016).