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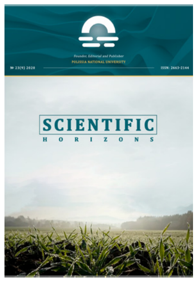

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Financial Discipline at all Levels of Government: Test with Focus on Poverty Reduction in Nigeria

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Abstract. In Nigeria, the improper use of government resources has proven to be a big concern. While residents live in abject poverty, it is important to highlight that the government at all levels generates adequate resources to eradicate poverty in the country provided there is strong administration and financial discipline. This study examined the efficiency of government independent resources at all levels in poverty reduction. The purpose of this study was to test the impact of the independent government resources on poverty reduction. The study covered a period from 2007 to 2020 using secondary form of data. The autonomous income of each level of government was obtained from Central Bank of Nigeria Statistical Bulletin while the per capita income used as proxy for poverty control was collected from the World Bank Development Indicator. The study applied multiple regression approach in examining the influence of government resources at all levels on poverty reduction. Consequently, the regression result showed that each level of government generates resources capable of reducing poverty in Nigeria. The authors of this paper recommended financial discipline, strong governance, and resource conservation. This was the first study to explore monetary ceiling and to use government independent resources at all levels in assessing the role the government may play in decreasing poverty in Nigeria, using the available resources at each level of government in the country

Keywords: fiscal restraint, resource management, government levels, poverty control

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INTRODUCTION

Nigeria's weak economic standing has necessitated budgetary austerity at all levels of government. In Nigeria, resource waste, embezzlement, and misappropriation of government finances have caused excessive hardship for the ordinary people, resulting in increased unemployment, distinct types of insecurity, and people living below the poverty line. As a result, the quantity and quality of government spending have not resulted in long-term development or improvements in individuals' well-being (Agri *et al.*, 2020). Nigeria's poor status has prompted a need for fiscal restraint while proper allocation of resources has become necessary at all levels of government. Thus, there is urgent need for financial discipline as a tool to manage the poor condition of the country. Financial discipline may be defined as cautious and prudent spending, proper resource control, and stringent money management to reach predetermined goals. Financial discipline also means the capability to stick to one's savings and investment strategies to meet one's financial objectives. Access to finance promotes inclusive strategy that allows economic actors to participate in long-term community-oriented investment projects, facilitate efficient allocation of economic capital and thus lower the cost of capital, properly deal with unprecedented short-term disruptions, drastically enhance day-to-day financial planning, and reduce typically rapacious informal sources of finance (Demirgüç-Kunt *et al.*, 2018; Demirgüç-Kunt *et al.,* 2015; Kalachevska *et al.,* 2022). It does not indicate a misalignment of goals or a misallocation of resources if economic initiatives are carried out and supervised to minimise financial waste.

The three echelons of administration in Nigeria have economic independence to an extent that the constitution allows for autonomous income collection. It is prescribed that financial discipline would be used wisely throughout the process to lessen the amount of economic suffering that residents endure daily. This subject has been examined in a number of indigenous studies, with some findings indicating that government spending has a good impact on poverty alleviation (*Agri et al.*, 2020; Chude, Chude & Arinze, 2019), while others suggest that the level of government spending on basic economic sectors due to poor budgeting policy do not alleviate poverty in Nigeria (Omodero, 2019). To make this inquiry more elucidating, the current study employed the autonomous revenue collection of the three levels of government to determine if the country earns sufficient income to alleviate poverty and, if so, what the policy implications should be to address the issue at hand. This new study focused on the necessity for financial discipline to make the greatest use of the resources available to the government. Therefore, *the purpose of this study* was to explore the level of monetary restraint in government, such that will drive poverty control through efficient use of government resources.

LITERATURE REVIEW

X. Cheng et al. (2022) used a one-of-a-kind survey statistic from 3 managerial and 17 regular communities in an impoverished Western China region. The representation directory that considered reciprocity, support time, gift expenditures, and political ties was used to quantify villager social capital. The study demonstrated, using instrumental variable estimates, which villages with strong social capital were more likely to benefit from Targeted Poverty Alleviation (TPA) policies. The findings suggested that village dweller public investment was a major unfavourable source pointing at rural China's decentralised targeting systems, and they also presented new evidence from China that social investment is not a disadvantaged asset. E. Thorbecke & Y. Ouyang (2022) used data from 129 developing nations, 44 of which were in Sub-Saharan Africa, to investigate the reverse causation between poverty and growth from 1981 to 2018. (SSA). The study discovered that quicker poverty reduction is associated with faster growth in the developing world, particularly in the SSA area.

From 2009 to 2019, C.O. Omodero (2021) researched the influence of agricultural productivity and food production on poverty reduction in Nigeria. According to the data, the Food Production Index had a large and positive influence on poverty alleviation, while Agricultural Output had an inconsequential adverse impact on poverty minimisation. E.M. Agri et al. (2020) investigated the influence of government revenue and spending on employment and poverty reduction in Plateau State from 1999 to 2019. The primary goal of this exploration was to examine the influence of government revenue and outlay on employment as well as poverty alleviation in Plateau State. The main findings revealed that government spending on education has a favourable and substantial influence on employment, and that a unit increase will boost employment and lower poverty levels. While agriculture and health had a beneficial link with employment, a little unit increase would diminish work opportunities and raise destitution.

In 116 developing countries, M.A. Omar & K. Inaba (2020) assessed the effect of financial development on poverty and income inequality, as well as the causes and conditional impacts. The research was carried out utilising imbalanced yearly panel data from 2004 to 2016. The study created a novel index of financial incorporation using a broad series of accounting sector outreach metrics, discovering that per capita income, internet user ratio, age dependency ratio, inflation, and income inequality all had a significant impact on the level of financial intermediation in poor economies. Additionally, the findings offered compelling evidence that financial inclusion decreased poverty and income disparity in emerging nations. In Eastern Indonesia, A. Erlando et al. (2020) investigated the role of inclusive growth in accelerating trade and industry progression, alleviating scarceness, and reducing revenue disparity. The Toda-Yamamoto VAR bivariate causation classical and the self-motivated Square Trajectory Auto-Regression (PVAR) were used in the investigation. The findings during the study period revealed that in Eastern Indonesia, there was a strong link between fiscal annexation, commercial evolution, lack, and affluence dissemination.

Using time series data from 1980 to 2013, N. Chude et al. (2019) explored the link between governments spending, economic development, and poverty reduction in Nigeria, using error correction techniques inside an ARDL framework to get more exact estimations. It had been discovered that government overheads took a productive and weighty sway on commercial progress by raising actual business investment and fixed capital stock, which increased wealth accumulation, reduced the current account deficit and external debt burden, and improved household education and skills by promoting human capital. The study found that government spending had a strong short-run influence on poverty reductions in its lag form, which might be evaluated by the function of financial regulation in reducing widespread poverty. C.O. Omodero (2019) recycled ancillary numbers in investigating sway of management sectors' disbursement on poverty reduction over a millennium period from 2000 to 2017. The commonplace slightest four-sided figure approach was used in the scrutiny, and the regression fallouts specified that government spending on agriculture, building and construction, education, and health had no meaningful influence on poverty reduction in Nigeria.

T. Canare & J.P. Francisco (2019) used data from Philippine cities and municipalities to investigate the link between fragmentation and inequality. The findings revealed that budgetary freedom, as expressed by the percentage of locally derived income to total local government income, was actually related with lower poverty. N. Nursini & Tawakkal (2019) explored panel data regression models for 33 Indonesian provinces from 2010 to 2016. Regional government income and intergovernmental transfers had a statistically significant influence on poverty reduction, but metropolitan state spending could not. The analysis indicated that, in the context of Indonesia's devolution, the rise of regional government income, both from internal sources and from revenue sharing, tended to be much more effective at facilitating poverty alleviation than rise in total regional government spending. T. Sanogo (2019) investigated if and how the decentralisation of revenue-raising tasks to municipalities in Côte d'Ivoire improves access to public services and helps to poverty reduction. According to the findings of this study, higher local revenue improves access to public services and lowers poverty.

E. Anderson et al. (2018) examined the association between government expenditure and income poverty in little and average revenue nations using a meta-regression approach. The study discovered that a variety of factors such as government expenditure, population, and education, among others, influenced the strength and direction of the predicted link. However, T.H. Simanjuntak & I. Muhklis (2017) discovered that financial liberalisation had a considerable impact on poverty as a measure of social fairness. According to H. Sasana (2018), the proportion of total provincial budget as a sign of devolution had a substantial influence on eradicating poverty in Central Java. V.E. Oriavwote & A. Ukawe (2018) studied the bearing of management spending with poverty alleviation in Nigeria. The ECM and co-integration models were used in the study, which spanned the years 1980 to 2016. The Johansen co-integration finding demonstrated the presence of a long run equilibrium connection between the variables. The parsimonious ECM found that, while one-period-lag government spending on health had a considerable and beneficial influence on per capita income, it had low elasticity. The findings also revealed that government spending on education had a considerable and favourable influence on per capita income.

R.S.D. Kusumaningrum (2013) discovered no clear association between revenue mobilisation and poverty alleviation. Furthermore, Maharajabdinul et al. (2015) discovered that transfer funds had no effect on poverty in Eastern Indonesia, while K. Abdillah & D. Mursinto (2016) discovered that province own-source revenues had no influence on local poverty reduction using panel data.

MATERIALS AND METHODS

The study focuses on the use of financial discipline in the allocation of government funds at all levels of government in Nigeria, with the goal of reducing poverty. The independent variables in the research include independent revenues at all levels of government, while the dependent variable is per capita income, which is a good measure of a country's poverty alleviation. The years covered are 2007-2020, and the data for government revenues comes from the Central Bank of Nigeria (CBN) Statistical Bulletin (CBN, 2020), while the data for per capita income comes from the World Bank Development Indicator (WDI, 2020). Log values are employed to ensure numerical consistency. Descriptive statistics are used in the study to determine the nature of the data use and to ensure its normalcy for use. Other diagnostic tests used in this study were the Ramsey RESET Test for stability, the serial correlation test, and tests for normality, multicollinearity, and heteroskedasticity. These tests are required to guarantee that the model meets all of the prerequisites for applicability.

Consequently, the archetypal for this study is detailed below (1):

$$PCI=f(FGFI, SGFI, LGFI) \quad (1)$$

where: PCI is the Per Capita Income; $FGFI$ is the Federal Government Financial Independence; $SGFI$ is the State

Government Financial Independence; *LGFI* is the Local Government Financial Independence.

The econometric form is stated as follows (2):

$$LogPCI_t=\beta_0+\beta_1\ LogFGFI_t+\beta_2\ LogSGFI_t+\beta_3\ LogLGFI_t+\varepsilon \quad (2)$$

where β_0 is the Unbroken; β_1-β_3 are the Relapse factors; ε is the Mistake tenure.

The expected result will be that: β_1-β_3 should exceed the value of zero.

That is, government autonomous income at all levels of government is predicted to have a positive and considerable influence on poverty reduction in the country by increasing the income status of the entire population.

RESULTS AND DISCUSSION

The summary statistics of the current investigation are shown in Table 1. The mean values in Table 1 are greater than the standard deviation, indicating that the dataset has a low dispersion. The Kurtosis values are within acceptable bounds, indicating that the dataset is normal. The Jarque-Bera p-values for all variables are above 5%, indicating customary scattering of datasets.

***Table 1**. Summary statistics of the study*

	PCI	LGFI	FGFI	SGFI
Mean	5.656276	1.462248	2.657002	2.794719
Median	5.690997	1.462398	2.708274	2.875630
Maximum	5.874071	1.579784	3.016529	2.903633
Minimum	5.374666	1.322219	2.166537	2.485721
Std. Dev.	0.161688	0.078554	0.238700	0.127248
Skewness	-0.369420	-0.153208	-0.448710	-1.169860
Kurtosis	1.963065	1.973007	2.468142	3.324826
Jarque-Bera	0.945653	0.670020	0.634805	3.254886
Probability	0.623238	0.715331	0.728038	0.196431
Sum	79.18786	20.47147	37.19803	39.12607
Sum Sq. Dev.	0.339857	0.080220	0.740708	0.210498
Observations	14	14	14	14

***Source**: author's calculation, 2022*

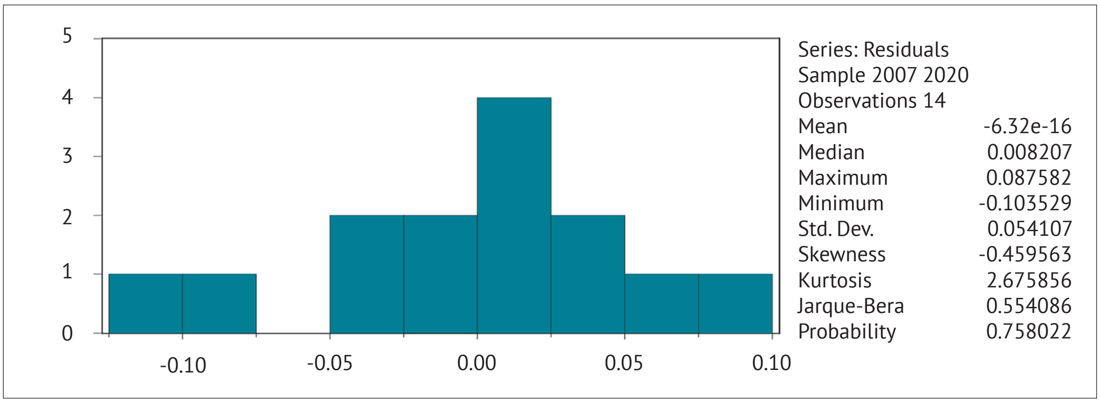

***Figure 1**. Histogram normality*

Figure 1 confirms this assertion, whereas Figure 2 confirms model's stability by displaying a green dotted line between two brown dotted lines. Figure 2 is the CUSUM experiment to affirm firmness of the model employed in this investigation. Figure 2 specifies that the CUSUM plot is inside the 5% critical constraint, indicating that the model's parameters did not suffer from structural variability over the research period.

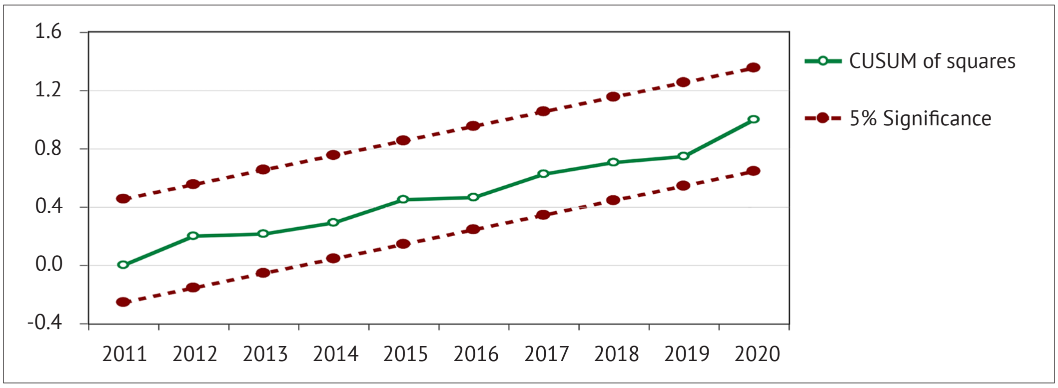

***Figure 2**. CUSUM of squares test*

***Note**: CUSUM=Cumulative Sum Control Chart*

Table 2 contains evidence for several investigative checks that corroborate the model's adoption. The first step is to assess the model's stability; with a p-value of 0.95>0.05, the model is regarded to be stable, as shown in Figure 2. Second, the successive connection assessment assists in deciding whether there is serial correlation. Consecutive correlation arises when a variable and a lagged version of itself (e.g., a variable at times T and T-1) are seen to be associated with one another through time. When the level of a variable affects its future level, repeating patterns often show serial correlation. In statistics, serial correlation is used to explain the relationship between occurrences of the same variable across time. If the serial correlation of a variable is 0, there is no correlation, and each observation is independent from the others. Autocorrelation is the correlation of a signal with a delayed replica of itself as a factor of latency, also known as serial correlation in discrete time. There is no serial association since the probability rate of 0.83 exceeds 5% threshold. Table 2 further proves the absence of multi-collinearity, with all variance inflation factors (VIF) having values less than 10. It is also noted that Heteroskedasticity is missing. As a result, the author's proposed model is acceptable for the research.

***Table 2**. Analytical checks of datasets and model employed for this study*

Kind of problem-solving checks	**F-statistics**	**P-value**
Firmness check	0.004	0.95
Successive Connection Test	0.190	0.83
Check of normal distribution of error terms	0.806	0.52
Routine Assessment	0.554	0.76
Check of Interlink among predictor factors	Coefficient variance	VIF
LOGFGIR	0.006	1.232
LOGSGIR	0.040	2.209
LOGLGIR	0.090	1.899

***Source**: author's calculation, 2022*

Table 3 shows the influence of the predictor variable on the response variable, which is a proxy for poverty control. The efficacy of the autonomous resources under the authority of the country's three stages of administration has been investigated to see whether these resources are sufficient to alleviate poverty in the country. The outcome proves that each level of government in Nigeria has sufficient resources to relieve poverty. The federal and state governments create independent revenues that may decrease poverty at the 1% level of materiality, while local governments also generate money that can significantly reduce poverty at the 10% level of confidence. According to Table 3, the link between poverty reduction and government resources at all levels is 94.2% (square root of R-squared). This score is quite high and shows that if government income is efficiently used at all levels of government, poverty in Nigeria can be overcome. Government resources account for 88.8%

of fluctuations in per capita income, and this prediction is error-free based on a standard mistake of reversion of 0.062, less than the value of 1. Based on the Durbin-Watson finding of around 2, there is no autocorrelation in the model. The F-statistic also proves that the approach is adequate and that the autonomous government resources work together to reduce poverty in Nigeria.

***Table 3**. Relapse outcome of test of financial discipline on poverty control*

Factors in log form	Degree	Normal Culpability	t-test	Likelihood rate.
LGFI	.621	.300	2.070522	0.065**
FGFI	.278	.079	3.499002	0.006***
SGFI	.599	.199	2.998475	0.013***
C	2.333	.389	6.003007	0.000
Coefficient of determination	.888	Mean value		5.656
Attuned degree of grit	.854	Standard deviation		.162
Standard mistake of reversion	.062	Akaike information benchmark		- 2.498
Sum shaped residual	.038	Schwarz level		-2.316
Log chances	21.488	Hannan-Quinn yardstick		-2.515
F value	26.433	Measurement of autocorrelation –D/W		2.000
Likelihood of F value measurement	.000			

***Note**: ** Significant at 10%; *** Significant at 1%*
***Source**: author's calculation, 2022*

This finding agrees with the studies of T. Canare & J.P. Francisco (2019) who discovered that fiscal flexibility, as measured by the ratio of domestically sourced revenue to overall regional cash flow in the Philippines, is associated with reduced poverty. The discovery of the present study also corroborates the study outcome of N. Nursini & Tawakkal (2019) which revealed that income from regional governments and intergovernmental transfers had a statistically relevant impact on poverty reduction across the 33 Indonesian provinces. T. Sanogo (2019) also supports the results of this paper by proving that decentralised public revenue enhances poverty alleviation in Côte d'Ivoire municipalities. Other researchers have found that financial liberalisation has a considerable influence on poverty eradication and social fairness (Oriavwote & Ukawe, 2018; Sasana, 2018; Simanjuntak & Muhklis, 2017). Therefore, the findings of this study confirm that if all the levels of government in Nigeria practice financial discipline over government revenues in jurisdiction and under their care, poverty can be eradicated. Since Nigeria is the giant of Africa, there stand to be a multiplier effect on other Sub-Saharan African countries who rely on the economy of this country for survival. Moreso, the mass exodus of persons from Nigeria in search greener pasture in other countries is likely to reduce, if proper economic management by the three strata of government can be strictly practiced.

CONCLUSIONS

Resource management is critical in every country's poverty reduction effort. This research investigates the influence of government-generated income on poverty reduction in Nigeria. According to the findings, the tiers of government in Nigeria have adequate income to eradicate poverty if properly applied. This research shows that Nigeria's problem is not a lack of resources, but a lack of strong leadership at all levels of government. The study recommends that citizens should support leadership with a strong economic management reputation and social welfare as a focus should be allowed to occupy public offices. If the right individuals are in charge, the country's poverty may be effectively handled. Corrupt public officers convicted of stealing from public treasury should face more severe criminal charges. The plunder recovered and its use to improve the well-being of the people should likewise be made public to boost the confidence of the masses in the administration.

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Фінансова дисципліна на всіх рівнях уряду: тест із акцентом на скорочення бідності в Нігерії

Корделія Оньїнєчі Омодеро

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Анотація. У Нігерії нецільове використання державних ресурсів виявилося серйозною проблемою. Хоча жителі країни живуть у бідності, важливо підкреслити, що уряд на всіх рівнях генерує достатні ресурси для викорінення бідності в країні за умови сильного управління та фінансової дисципліни. У цьому дослідженні вивчалася ефективність державних незалежних ресурсів на всіх рівнях у боротьбі з бідністю. Метою дослідження було перевірити вплив незалежних державних ресурсів на скорочення бідності. Дослідження охопило період з 2007 по 2020 роки з використанням вторинної форми даних. Автономний дохід кожного рівня уряду було отримано зі статистичного бюлетеня Центрального банку Нігерії, тоді як дохід на душу населення, що використовується як непрямий показник для боротьби з бідністю, був зібраний з Індикатора розвитку Світового банку. У дослідженні застосовувався метод множинної регресії вивчення впливу державних ресурсів всіх рівнях скорочення бідності Результат регресії показав, кожен рівень уряду генерує ресурси, здатні знизити рівень бідності у Нігерії. Автори роботи рекомендували фінансову дисципліну, сильне управління та економію ресурсів. Це було перше дослідження, в якому вивчалася грошова стеля та використання незалежних ресурсів уряду на всіх рівнях при оцінці ролі, яку уряд може зіграти у зниженні рівня бідності в Нігерії, використовуючи наявні ресурси на кожному рівні влади в країні

Ключові слова: фіскальне обмеження, управління ресурсами, рівні влади, контроль за бідністю