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THE IMPACT OF N-POWER TAX PROGRAMME ON YOUTH EMPOWERMENT IN ZARIA AND SABON GARI LOCAL GOVERNMENT AREAS OF KADUNA STATE.

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ABSTRACT

Youth empowerment remains one of the most challenging socio-economic problems of governments across the globe. In carrying out this responsibility, governments at all levels strive towards creating a conducive economic atmosphere for the teeming youth population, so as to enable the youth to be gainfully engaged in various decent means of livelihood and become economically viable. The paper assesses the impact of the N-power Tax Programme on Youth Empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna State. The Objective of the study is to assess the impact of the N-power Tax Programme on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna. The study adopted the Human Capital Theory. Schultz (1961), data for the study were generated from primary and secondary sources. Questionnaires were distributed to a sample of 351 respondents selected from the 4,000 population of the study using stratified and simple random sampling techniques. Data were analysed using descriptive and inferential statistical tools. Regression analysis test results revealed that the N-power Tax Programme has a significant impact on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna. based on the above findings; it was recommended among other things that Government should offer an exit package to exiting beneficiaries. This will help in sustaining the achieved objective of the scheme for taking the beneficiaries off the streets and Policies aimed at youth empowerment should be broad-based that cut across all sectors of the economy and the private sector should be encouraged in the same regard and Government, private individuals and Non-Governmental Organizations should provide grants and/or loans to the beneficiaries to boost their skills and/or start up small or medium scale businesses.

Keywords: *N-power Tax, Youth and Empowerment*

Introduction

Youth empowerment is a critical area of focus for many governments and organizations worldwide, as it plays a significant role in fostering economic growth, reducing poverty, and promoting social stability. The African nations are endowed with a large youthful population with over 75% of the population estimated to be under the age of 35 years, thus creating a demographic divides where the working age population is more than non-working age population. However, out of this population, many are unemployed or underemployed due to several factors thereby creating a potential risk of demographic curse, (ILO, 2022)

In Nigeria, the youth population constitutes a substantial segment of the demographic landscape, with over 60% of the population under the age of 30 (National Bureau of Statistics, 2021). This demographic landscape is faced with numerous challenges, including high unemployment rates, lack of skills, and limited access to educational opportunities. Consequently, the Nigerian government has implemented various programmes aimed at addressing these challenges, one of which is the N-power Tax programme.

More than any other time in the history of the nation, unemployment seems to have escalated beyond manageable limit (Asaju, Arome & Anyio, 2016). Accordingly, The National Bureau of Statistics (2019) maintains that youth unemployment stands at 32.45% as at second quarter of 2018 while the youth population within the same period stood at 42.54% with a dependency ratio of 88.2% per a 100 non dependents. Based on the current situation, it is not surprising at all, that the crime rate in the Country has been on the rise, as evident in kidnapping, armed robbery, ritual killings, banditry, drug abuse, internet scam, Ponzi schemes, prostitution and more (Ukwayi, Angioha & Ojong-Ejoh, 2018).

However, the Federal government awareness of youth unemployment in Nigeria, and the fact that successive government efforts on youth empowerment programmes such as; the National Directorate for Employment (NDE), the National Poverty Eradication Programme (NAPEP). The National Economic Empowerment and Development Strategy (NEEDS) seem to have yielded marginal result. Consequently, the government of the former President Muhammadu Buhari has evolved a new paradigm to curb youth unemployment and reduce social vices as well as boost economic development in the country by establishing the National Social Investments Programmes (NSIP) in 2016, to overcome the failure of the past related programmes which is in accordance with the values and vision of the former president Muhammadu Buhari led administration of lifting millions of youth out of

poverty through capacity building, investment, and direct support. The cardinal goal of N-power Tax programme under the National Social Investment Programme (NSIP) centered on ensuring a more equitable distribution of resources to vulnerable populations.

N-power Tax programme is a scheme under the National Social Investments Programme of the Federal Government geared towards job creation; poverty alleviation and empowerment initiatives through volunteering services. The programme is available for graduate and non-graduates. It is aimed at inculcating in Nigerian youths the entrepreneurship culture between the ages of 18-35 (N-power Guide, 2016).

Sequel to the above, the National Social Investment Programmes (N-SIP) was heralded, the N-SIP bear components such as the Graduate component of N-power which comprises of; N-Teach, the N-Agro, N-power Tax and N-Health and the Non- graduate component which include; N-Build, N-Creative, and N-Knowledge were specially crafted to carter for unemployed youths etc. A combination of these components is expected to deliver dividend of self-employment through entrepreneurship to the various category of youths at state and local government levels in Nigeria (N-Power information guide 2017). In any case, the youth in Kaduna State happened to be among the beneficiaries of the N-power Tax programme, the ultimate target of the N-power Tax programme component is to meet an average target of approximately (5,000,000) five million unemployed youths across the states and Local Government Areas through randomization of the beneficiaries who eventually are trained and empowered for self-actualization. (N-power information guide, 2017).

According to National Bureau of Statistics (2018), the N-power assessment report revealed that in 2017, 200.000 youths were engaged in the N-power programme, and it crashed youth unemployment from 32.45% to 29.75% and in 2018 another 300,000 was engaged thus further reducing unemployment from 29.79% to 20.82% (National Bureau of Statistics, 2018).

Akujuru and Enyioko (2019) corroborating this assertion states that beyond the N-power Tax benefits, youths also have the N-build and N-tech of the N-SIP programme to enhance their capacities. Furthermore, the implication of the report of the (500,000) five hundred thousand beneficiaries of the N-power is that, youths from the selected Local Government Areas of Kaduna State are integral parts of the programme which also reduced youth unemployment drastically and therefore characteristics of delinquency and other social ills among the youths were reasonably reduced also.

Youth empowerment was the cardinal campaign promises of the Former President Muhammadu Buhari led government, seeing the perennial problems of youth unemployment in the country introduced N-power Tax programme of the National Social Investment Programme of the Federal Government of Nigeria. The programme was for young Nigerians between the ages of 18 and 35 years. Knowing that skills and knowledge are the driving forces of economic growth and social development; the government in 2016, through N-Power Tax, engaged and deployed 200,000 youths in Public Primary Schools, Primary Healthcare Centers, Agriculture Development Project and training centers in all the Local Government Areas in Nigeria. Out of this 200,000, a total of 4,495 were deployed to Kaduna state. While Another 300,000 young graduates and non-graduates were added in 2017, out of which 7887 were deployed to Kaduna state. Bringing to a total of 500,000 Nigerian youths being empowered and 12,382 youths in Kaduna state under the same programme.

Though these figures of unemployed youth are still high, despite the various strategies by successive administrations, and as domesticated in Kaduna state as Kaduna state Social Investment Office (KADSIO) under the former administration Mallam Nasir Ahmad El-Rufai.

The Kaduna State Social Investment Office was established in January 2020 by His Excellency, Mallam Nasir Ahmad Elrufai to uplift the lives and livelihood of the poorest and vulnerable Kaduna citizens through Federal Government's social investment programmes, as well as develop and coordinate social protection interventions in the State.

Through KADSIO's various programmes such as State Cash Transfer Unit (SCTU), State Operations Coordinating Unit (SOCU), Government Enterprise and Empowerment (GEEP) amongst others, it has impacted the lives of over 70,000 households who get the sum of N5,000 bimonthly to meet their basic needs. Beneficiaries of the SCTU intervention have formed over 1,500 co-operative groups, and can now access Kaduna State Women Empowerment Fund for their small businesses (KADSIO Guide, 2023).

With the above statistics, one wonders if the desired goal of empowering the youth will be achieved through the N-power Tax programme/KADSIO or will Youth unemployment continue to rise unabated in the state?

Therefore, this study aimed at; assessing the impact of the N-power Tax programme on youth empowerment in Kaduna State.

Literature Review

Conceptual Exploration

Concept of N-power Tax

N-power-Tax as used in this study means Community Tax Liaison Officers, working with 37 Tax Authorities within their states of residence. The N-power Tax Community Liaison Officers have key responsibilities to answer online inquiries, customer management and create awareness of tax compliance.

Tax has been defined by many scholars in the past, it is a compulsory levy imposed by the government on the income of individuals and cooperation to generate revenue for running the activities of the government. Taxation is described it as a compulsory contribution by the government and he concluded that even though taxpayers may receive nothing identifiable in return for their contribution, they nevertheless have the benefit of living in a relatively educated, healthy and safe society. However, the government ought to use this contribution to provide for a relatively safe and secure environment for the citizens.

Concept of Youth Empowerment

According to Amadi and Abdullah (2012) youth empowerment scheme is a capacity-building that implies vocational training and skills development that prepare the youth to be more productive in society.

Muluka (2012) sees youth empowerment as an attitudinal, structural, and cultural process whereby young people derive the ability, willingness, readiness, and authority to make decisions and implement positive change in their own lives and to the intended beneficiaries around them.

Youth Empowerment: As used in this study refers to economic empowerment; self-reliant, improved livelihood and well-being, stimulate financial strength, contribution to economic growth.

Empirical Review

N-power Tax programme and Youth Empowerment

In study conducted by Sulaimon and Chijioke (2021) on economic impact of N-Power Tax on Beneficiaries. This paper assessed the economic outcomes for N-power Tax programme beneficiaries, including their ability to generate income through skills gained in the programme. It highlights that some participants have gone on to start their own businesses or secure permanent jobs.

N-power Tax programme has had a positive economic impact, though the programme's sustainability

depends on ensuring that beneficiaries continue to gain valuable experience and skills.

Both studies varies in terms of geographical location, the population of the study, sampling and sampling techniques, the reviewed in terms of scope; covered only the graduate component while the current study covers both graduate and non-graduate components, the content of the study, the review is on the impact of N-power Tax programme on youth empowerment state while the present study is on the assessment of the impact of N-power Tax programme on youth empowerment in selected local government area of Kaduna state. Though, both studies are similar in terms of method of collection as both studies used qualitative and quantitative method, both studies assessed the impact of N-power Tax programme on youth empowerment.

A related study was carried out Adebola and Akinola (2021) on Evaluating N-power Tax Success in Rural Communities. The study specifically focuses on rural youth involvement in N-Power Tax. It finds that rural areas benefit the most from N-power Tax programme, especially through the provision of tax awareness and consultancy services.

N-power Tax rural outreach is critical for achieving broader empowerment, but more infrastructure and incentives are needed to fully utilize rural youths.

Both studies varies in terms of geographical location, the population of the study, sampling and sampling techniques, the reviewed in terms of scope; covered only the graduate component while the current study covers both graduate and non-graduate components, the content of the study, the review is on Evaluating N-power Tax Success in Rural Communities while the present study is on the assessment of the impact of N-power Tax programme on youth empowerment in selected local government area of Kaduna state. Though, both studies are similar in terms of method of collection as both studies used qualitative and quantitative method, both studies assessed the impact of N-power Tax programme on youth empowerment.

Theoretical Framework

This study adopted the Human Capital Theory. Schultz (1961) is the proponents of this theory. The argument of this theory is that investments in education, skills, and health improve human productivity and economic value. It further added that knowledge and competencies gained through training and education are also forms of capital, just like physical capital. This theory is applicable to this study because it sheds light on the fact that N-power Tax programme was initiated in order to provide youth in Nigeria with vocational skills, experience in Tax, teaching, healthcare knowledge and others. The

skills imparted through other components such as N-power Tax, N-Teach, N-Agro, and N-Health enhance beneficiaries' ability to participate more meaningfully in the labor market or entrepreneurial ventures, reflecting a direct application of the theory. In addition, the stipends given to participants serve as an economic incentive that allows beneficiaries to meet their immediate needs while acquiring long-term productive skills. In this way, the N-power Tax programme contributes to both short-term income support and long-term human capital development.

Research Methodology

This study makes use of mixed method and adopted concurrent embedded research design. The design allows for making quantitative and qualitative analysis of data generated through questionnaire and interview instruments. The approach was therefore considered appropriate for this study to analyse the opinions of respondents in relation to impact of N-power Tax programme (independent variable) on youth empowerment in selected local government area of Kaduna State (dependent variable). This approach is justified on ground that, it allows the researcher to quantify the overall impact of N-power Tax on youth empowerment, while also gaining insight into the personal, social, and economic factors involved. By combining statistical breadth with qualitative depth, it offers a thorough analysis that provides a more complete and nuanced understanding of the issue. This ensures the findings are both generalizable (via quantitative data) and contextually rich (via qualitative data), strengthening the research's robustness and comprehensiveness.

Decision Rule

If the P- value is less than the α – value (P<α (P< 0.005) the null hypothesis will be rejected, this will imply that there is significant relationship.

However, if the P – value is greater than the α – value (P>α P> 00.05), the null hypothesis will be accepted, this imply that there is no significant relationship

Data Presentation and Analysis

Analysis of the data collected which states that, "The N-power Tax Programme has no significant impact on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna state." The data collected were presented and analyzed as follows:

Table 1: N-power Tax programme has contributed on improving beneficiaries' financial intelligence.

Variables	Frequency	Percentage
Strongly agree	112	32.2
Agree	141	40.6
Undecided	15	4.3
Disagree	47	13.5
Strongly disagree	32	9.2
Total	**347**	**100**

Source: SPSS output from field survey, 2021.

From the table 1 above, it can be seen that 112 respondent representing 32.2% of the respondents strongly agree that N-power Tax programme has contributed in improving their financial intelligence. 141 respondents representing 40.6% of the respondents agreed with the assertion. 15 respondents representing 4.3% were undecided, 47 respondents representing 13.5% of the respondents disagreed with the assertion. Very insignificant number of the respondents i.e. 32 representing 9.2% of the entire respondents strongly disagreed with the above statement.

Therefore, it can be understood that 253 respondents representing 72.9% of the respondents agreed that, N-power Tax programme has contributed on improving their financial intelligence.

Table 2: The N-power Tax volunteers have become more financially informed thereby making them set-up their own businesses.

Variables	Frequency	Percentage
Strongly agree	77	22.2
Agree	99	28.5
Undecided	27	7.8

Disagree	86	24.8
Strongly disagree	58	16.7
Total	347	

Source: SPSS output from field survey, 2021.

From table 2 above, it can be seen that 77 respondent representing 22.2% of the respondents strongly agree that N-power Tax volunteers have become more financially informed thereby setting up their own businesses. 99 respondents representing 28.5% of the respondents agreed with the assertion. 27 respondents representing 7.8% were undecided, 86 respondents representing 24.8% of the respondents disagreed with the assertion. Very insignificant number of the respondents i.e. 58 representing 16.7% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 176 respondents representing 50.7% of the respondents agreed that, N-power Tax volunteers have become more financially informed which make them set-up and manage their own businesses.

Table 3: The N-power Tax programme have empowered the volunteers to become self-reliance.

Variables	Frequency	Percentage
Strongly agree	166	47.8
Agree	82	23.6
Undecided	9	2.6
Disagree	49	14.1
Strongly disagree	41	11.8
Total	**347**	**100**

Source: SPSS output from field survey, 2021.

From the table 3 above, it can be seen that 166 respondent representing 47.8% of the respondents strongly agreed that N-power Tax programme have empowered the volunteers to become self-reliance.

82 respondents representing 23.6% of the respondents agreed with the assertion. 9 respondents representing 2.6% were undecided, 49 respondents representing 14.1% of the respondents disagreed with the assertion. Very insignificant number of the respondents i.e. 41 representing 11.8% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 248 respondents representing 71.4% of the respondents agreed that, N-power Tax programme have empowered the volunteers to become self-reliance.

Table 4: The N-power Tax programme volunteers have the knowledge to render financial/tax related services to host communities.

Variables	Frequency	Percentage
Strongly agree	141	40.6
Agree	161	46.3
Undecided	5	1.4
Disagree	25	7.2
Strongly disagree	15	4.3
Total	**347**	**100**

Source: SPSS output from field survey, 2021.

From the table 4 above, it can be seen that 141 respondent representing 40.6% of the respondents strongly agree that N-power Tax programme volunteers have the knowledge to render financial/tax related services to their host communities. 161 respondents representing 46.3% of the respondents agreed with the assertion.5 respondents representing 1.4% were undecided. 25 respondents representing 7.2% of the respondents disagreed with the assertion. Very insignificant number of the respondents i.e. 15 representing 4.3% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 287 respondents representing 82.7% of the respondents agreed that, N-power Tax volunteers have gained the knowledge to render financial/tax related services to host communities.

Table 5: The N-power Tax programme have empowered the volunteers to gained employment with Local Government revenue offices/tax agencies in their localities.

Variables	Frequency	Percentage
Strongly agree	122	35.2
Agree	151	43.5
Undecided	7	2.0
Disagree	38	10.9
Strongly disagree	29	8.4
Total	**347**	**100**

Source: SPSS output from field survey, 2021.

From the table 5 above, it can be seen that 112 respondent representing 35.2% of the respondents strongly agree that N-power Tax programme have empowered the volunteers to gained employment with Local Government revenue offices/tax agencies in their localities.

. 151 respondents representing 43.5% of the respondents agreed with the assertion. 7 respondents representing 2.0% were undecided. 38 respondents representing 10.9% of the respondents disagreed with the assertion. Very insignificant number of the respondents i.e. 29 representing 8.4% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 273 respondents representing 78.7% of the respondents agreed that, N-power Tax programme have empowered the volunteers to gained employment with local government revenue offices/tax agencies in their localities.

Regression Analysis

To test the hypothesis formulated in this research, linear regression was used to assess the impact of the N-power Tax Programme on Youth Empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna State. The results from Statistical Package for Social Sciences (SPSS) are presented below:

Table 6: F-Statistics Table

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Prob.
1	Regression	873.032	4	218.258	188.247	0.000
	Residual	396.405	342	1.159		
	Total	1269.437	346			

a. Dependent Variable: Youth Empowerment

b. Predictors: (Constant), N-power-Tax programme

Source: *SPSS Output*, 2021.

Table 6 above, shows the results from the multiple regression analysis which tests the impact of the independent variables on Youth Empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna State. The F-statistic which measures the adequacy and fitness of the model used in the study stood at 188.247 with a p-value of 0.000 which is significant at 5%; this shows that the model is fit for the data.

Table 7: The Regression Output

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.811	0.658	0.642	0.989

Source: ***SPSS Output, 2021.***

Table 7 above, shows the summary of the regression analysis. The empirical findings show that R, the multiple correlation coefficient, stood at 0.811 which indicates a strong positive correlation between the variables.

R^2, the multiple coefficient of determination of the variables stood at 0.658 indicating that about 65.8% of the total variation on the Youth Empowerment in Zaria and Sabon Gari Local government areas of Kaduna State is explained by the independent variables while the remaining 34.2% was captured by error term.

The adjusted R^2 being 0.642 also indicates that the independent variables will still explain 64.2% of the variations even if other variables were added to the study.

Table 8: Regression Coefficients table

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Prob.
		B	Std. Error	Beta		
1	(Constant)	8.543	1.236		6.911	0.000
	N-Tax	0.550	.096	.462	1.291	0.000

a. Dependent Variable: Youth Empowerment

Source: SPSS output 2021.

The table 8 shows the outcome of the variable on youth empowerment. Upon the fulfillment of the assumptions of regression analysis, multiple regression analysis was considered suitable in testing the research hypothesis at 5% level of significance. From the table the model is presented as follows:

The multiple regression model is specified in equation 3.1.

$YE = \beta 0 + \beta 1NTX + \mu$ ……..…….3.1

Where;

YE = Youth Empowerment

NTX= N-power Tax

$\beta 0$ = constant or intercept $\beta 1$ represent slope coefficient,

μ = error term.

$YE = 8.543 + 0.550x_1 + \varepsilon$

x_c = Youth Empowerment

x_1 = N-power Tax

ε = Error term (Signifying factors not included in the model).

The t statistics of "N-power Tax" stood at 1.291 with a p-value of 0.000. The p-value is less than 0.05, indicating that the relationship depicted in the model is significant at 95% confidence level. This implies that the study does not have enough statistical evidence to accept the null hypothesis. Therefore, the study failed to accept the null hypothesis (H_{01}) which states that The N-power Tax Programme has no significant contribution on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna state, but accepts its alternate hypothesis ($H_{1\,1}$) which states that the N-power Tax Programme has significant contribution on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna state.

Qualitative data analysis

To complement the responses generated through questionnaire, interview was conducted with 8 respondents. The responses from the interviews were analyzed as show below;

Table 9 Analysis of Interview Responses

Respondents	Position	Code	Date
$Respondent_1$	State Focal Person	(R_1)	
$Respondent_2$	Desk Officer	(R_2)	
$Respondent_3$	N-Power Beneficiary	(R_3)	
$Respondent_4$	N-Power Beneficiary	(R_4)	
$Respondent_5$	State Youth Leader	(R_5)	
$Respondent_6$	Director of MYD	(R_6)	
$Respondent_7$	District head	(R_7)	
$Respondent_8$	Member of a civil society	(R_8)	

***Source*: Researcher's survey 2021.**

Sub-theme 1a N-power Tax programme and youth empowerment in Zaria and Sabon Gari Local government areas of Kaduna State

There are contradictory views among the respondents on the contribution of N-power-Tax to youth empowerment in Zaria and Sabon Gari Local government areas of Kaduna State as some of the respondents stated thus:

N-power Tax programme has highly improved on the financial intelligence which enable beneficiaries set-up their own businesses and renders financial services to their localities; a higher percentage of the beneficiaries from Zaria and Sabon Gari Local government areas of Kaduna State according to the respondents now own their businesses (R_1, R_2, R_3, R_4, R_5, R_6 and R_7).

On the contrary, a respondent argued that:

The N-power Tax programme did not benefit all beneficiaries. He added that the selection of the volunteers who benefit from the programme weren't on merit, the process was compromised. To him, the selection of beneficiaries was based on your loyalty to the coordinators or by external influence of politicians or through bribery (R_8).

Sub-theme 1 b. Disciplines where the N-power Tax beneficiaries are empowered

The N-power Tax volunteers were meant;

To encourage non-compliant and partially compliant taxpayers to come clean and declare and pay their appropriate tax due to the government.

To work as Community Tax Liaison Officers in their states of residence with the state's tax authorities.

Other key responsibilities which will include;

Answering online inquiries

Customer management

Creating awareness of tax compliance (R_1, R_2, R_3, R_4, R_5, R_6, R_7 and R_8). This is in line with the N-power Information Guide (2017)

Discussion of Findings

The study assessed the Impact of N-power Tax programme on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna State from (2016 to 2020). From the analyses of data, a number of findings were arrived at which are discussed below.

The assumption that N-power Tax Programmes has no significant contribution on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna state.

The coefficient of "N-power Tax" stood at 0.550 which is also positive. The N-power Tax programme has positive contribution on youth empowerment. However, the significance of this can be judged from the t statistics and its significance.

The t statistics of "N-power Tax programme" stood at 1.291 with a p-value of 0.000. The p-value is less than 0.05, indicating that the relationship depicted in the model is significant at 95% confidence level. This implies that the study does not have enough statistical evidence to accept the null hypothesis. Therefore, the study failed to accept the assumption which states that The N-power Tax Programmes has no significant contribution on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna state, but accepts the alternate assumption which states that, N-power Tax Programmes has significant contribution on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna state.

Conclusion

In view of the findings above, the study conclude that the N-power Tax programme has positive significant impact on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna state. The t statistics of "N-power Tax" stood at 1.291 with a p-value of 0.000. The p-value is less than 0.05, indicating that N-power Tax programme has significantly contributed on youth empowerment in Zaria and Sabon Gari Local Government Areas of Kaduna State. The finding also shows that N-power Tax programme has developed financial intelligence competent and skilled workforce of financial and tax professionals. The programme has really built the competence of the beneficiaries to the extent that a higher percentage of the beneficiaries from study area according to the respondents are now engaged in Local Government Revenue Departments and other tax clearing agencies in their localities.

Recommendation

Based on the findings of the study, the following recommendations were made:

- The study recommends based on the findings of study that, N-power Tax programme has immense impact on youth empowerment in the study area, therefore Government should offer an exit package inform of grants or start-up seed capital to the outgoing beneficiaries to enable them set-up their own businesses or expand the existing businesses so as to consolidates on the achievements recorded which in return can generate employment opportunities for other youth.
- Policies aimed at youth empowerment should be broad-based that cut across all sectors of the economy and the private sector should be encouraged in the same regard so as to spread the coverage of the programme and absorb more unemployed youth including those in rural areas thereby making them more productive economically.

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