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Impact of Revenue Mobilization on Educational and Health Infrastructural Development in Jalingo Local Government Area of Taraba State

[1]Musa Bibinu Zabadi., [2]Prof. Oyidi, Monday Cletus & [3]Emo Markus

[1,2 &3]Department of Public Administration, Taraba State University, Jalingo

Email: [1]musazabadi279@gmail.com, [2]oyidimo@gmail.com, [3]emonuejemarkus@gmail.com

Phone: [1]08066454527, [2]08065619517, [3]0906 597 2393

Abstract

This study examines the impact of revenue mobilization on educational and health infrastructure development in Jalingo Local Government Area of Taraba State, Nigeria. The study is motivated by persistent infrastructural deficits at the local government level despite statutory revenue allocations and growing emphasis on internally generated revenue. A descriptive survey research design was adopted, and data were collected from 370 valid respondents drawn from a population of 156,606 using the Taro Yamane sample size determination technique at a 5% margin of error. Primary data were obtained through structured questionnaires, while secondary data were sourced from official budgetary and revenue records. Descriptive statistics (mean and standard deviation) and inferential analysis using the chi-square (χ^2) test were employed. The findings reveal that revenue mobilization has a strong positive impact on educational infrastructure, with a grand mean score of 3.58, particularly in areas of teachers' salary payment, instructional materials, and training. Similarly, revenue mobilization significantly influences health infrastructure development, recording a grand mean of 3.16, notably in the provision of medical equipment and primary healthcare centres. Hypothesis testing confirms statistically significant relationships between revenue mobilization and educational development ($\chi^2(1) = 26.726, p < .001$) as well as health infrastructure provision ($\chi^2(1) = 21.264, \mathrm{p} < .001$). The study concludes that effective revenue mobilization is critical to sustainable education and health infrastructure development at the grassroots level and recommends strengthened internally generated revenue systems, improved fiscal autonomy, and enhanced accountability mechanisms.

Keywords: Revenue mobilization; Educational infrastructure; Health infrastructure; Local government; Fiscal autonomy; Jalingo LGA

Introduction

Revenue mobilization is frequently presented as the missing link in local infrastructure delivery, but evidence from Nigeria suggests a more nuanced reality. While the size of revenue matters, revenue autonomy, predictability, and spending discipline often play a more decisive role in shaping development outcomes. Geographical evidence indicates that higher sub-national revenue can correlate with improved socio-economic and infrastructural development, but the strength of this relationship varies significantly across space and governance contexts (Adeleke, Osayomi, & Adeoti, 2021). At the local government level, studies demonstrate that internally generated revenue can enhance infrastructural outcomes when collection systems are effective and financial leakages are minimised. However, where administrative capacity is weak, increased revenue inflows do not consistently translate into

visible infrastructure development (Idowu, Oni, & Olu-Owolabi, 2022; Okeke, Ofodu, & Nduba, 2020).

This supports the argument that local government finance should be viewed not only in terms of revenue inflow, but also in terms of resource management, accountability, and the ability to convert funds into public services (Nwaoburu, 2024). Structural constraints within Nigeria's federal system further limit local government effectiveness, reinforcing debates on whether local governments genuinely fulfil their developmental mandate (Adeoye et al., 2024) and highlighting the importance of fiscal autonomy for sustainable federalism and economic growth (Osho & Adams, 2025).

In the context of Jalingo Local Government Area, the key analytical concern is not merely the availability of funds, but whether revenue mobilization is adequate, stable, and efficiently deployed towards education and health infrastructure. National fiscal records indicate that local governments receive substantial statutory allocations through the Federation Account Allocation Committee, yet development outcomes remain uneven across regions (National Bureau of Statistics, 2023a, 2023b). The volatility of federation revenues and fluctuations in monthly allocations undermine effective planning and weaken capital project execution at the local level (Nigeria Extractive Industries Transparency Initiative, 2024). This instability contributes to a persistent allocation challenge, whereby budgetary provisions do not translate into completed schools, health centres, or functional facilities (Nwosu & Dede, 2020). Evidence from Ukanafun Local Government Area similarly shows that revenue allocation can influence development only when accompanied by strong project implementation and monitoring mechanisms (Etim, 2023). Consequently, revenue mobilization without parallel improvements in governance structures risks producing higher financial figures without corresponding improvements in social infrastructure (Adeleke et al., 2021; Nwaoburu, 2024).

Focusing on education and health infrastructure provides a critical test of whether revenue mobilization generates meaningful social value. Effective revenue mobilization should result in improved classroom availability, better learning environments, rehabilitated primary schools, functional primary healthcare centres, and improved access to basic medical services. However, empirical studies across Nigeria caution that these outcomes are often constrained by weak financial management systems, limited local autonomy, and blurred accountability between federal, state, and local governments (Adeoye et al., 2024; Osho & Adams, 2025). Community-level evidence from Ezeagu Local Government Area further confirms that development outcomes depend not only on revenue outlay, but on prioritisation and effective implementation at the grassroots (Okeke et al., 2020). Therefore, this study assesses infrastructural development in Jalingo Local Government Area through a structured analytical framework that links revenue mobilization capacity, revenue adequacy and stability, sectoral allocation to education and health, implementation quality, and observed infrastructure outcomes (Idowu et al., 2022; Etim, 2023; NWOSU & DEDE, 2020). This approach avoids equating revenue figures with development outcomes and instead evaluates whether mobilised revenue effectively supports educational and health infrastructure development in Jalingo Local Government Area.

The paper is organised into five sections. Section One introduces the study, outlining the background, problem statement, objectives, and scope. Section Two reviews relevant conceptual, theoretical, and empirical literature. Section Three describes the methodology adopted for the study. Section Four presents and discusses the findings on revenue mobilization and educational and health infrastructure in Jalingo Local Government Area. Section Five concludes the study and provides policy recommendations and directions for further research.

Conceptual Review

Revenue mobilization refers to the systematic process through which governments identify, generate, and manage financial resources to fund public services and development activities, encompassing both internally generated revenue and statutory transfers. It involves institutional arrangements, administrative capacity, and governance structures that determine how effectively revenues are collected and utilised (Agyei-Ababio, Ansong, & Assa-Agyei, 2023; Paul, 2021). In the Nigerian local government context, major sources of revenue include statutory allocations from the Federation Account, internally generated revenue such as property taxes, market levies, business permits, fees and charges, as well as grants and aids from higher levels of government (Adaletey et al., 2022; Johnson & Omodero, 2021).

Educational infrastructure development refers to the provision, expansion, and maintenance of physical and learning facilities such as classrooms, laboratories, libraries, furniture, and teaching aids that support effective teaching and learning processes, while health infrastructure development involves the establishment and upgrading of healthcare facilities, medical equipment, drugs, and supporting amenities required for efficient service delivery (Adeleke, Osayomi, & Adeoti, 2021; Adeoye et al., 2024). Empirical and conceptual studies consistently demonstrate that effective revenue mobilization enhances service delivery by enabling local governments to finance and sustain educational and health infrastructure, although the strength of this relationship is mediated by governance quality, accountability, and resource management practices (Nyangito, 2023; Nwaoburu, 2024). Where revenue systems are weak or poorly managed, increased revenue does not necessarily translate into improved social services, reinforcing the argument that revenue mobilization must be complemented by strong institutional and managerial frameworks to achieve meaningful infrastructural development at the grassroots level (Paul, 2021; Adeleke et al., 2021).

Theoretical Framework

Fiscal Federalism Theory, originally articulated by Musgrave (1959) and later developed by Oates (1972), provides a foundational explanation for revenue and expenditure responsibilities across tiers of government. The theory argues that sub-national governments are best positioned to deliver public services such as education and primary healthcare because of their proximity to local needs, but only when they possess adequate fiscal autonomy. In the Nigerian context, however, this theoretical ideal is weakened by the mismatch between local government expenditure responsibilities and limited revenue-raising powers, resulting in overdependence on statutory allocations and weak infrastructural

outcomes (Adeleke, Osayomi, & Adeoti, 2021; Adeoye et al., 2024; Nwaoburu, 2024). Resource Mobilization Theory, rooted in the works of McCarthy and Zald (1977), shifts attention from revenue availability to the capacity of institutions to strategically mobilise, organise, and sustain financial resources. Applied to local governments, the theory suggests that effective infrastructural development depends not merely on federal transfers, but on the ability to diversify revenue sources, strengthen internally generated revenue systems such as property taxation, and improve administrative efficiency (Adaletey et al., 2022; Paul, 2021; Nyangito, 2023). Public Finance Theory, classically associated with Musgrave (1959), further reinforces this argument by emphasising efficiency, equity, accountability, and prudent public expenditure, implying that revenue mobilization contributes to educational and health infrastructure only when funds are transparently managed and allocated to socially productive sectors (Johnson & Omodero, 2021; Paul, 2021). Collectively, these theories underscore that revenue mobilization alone is insufficient to guarantee infrastructural development; rather, institutional quality, governance structures, and fiscal discipline determine whether mobilised revenue translates into functional schools and healthcare facilities at the local government level (Adeleke et al., 2021; Nwaoburu, 2024). Emerging institutional perspectives further highlight how formal rules and technology-driven revenue systems can strengthen compliance and predictability, thereby improving the likelihood that revenue mobilization supports sustainable service delivery (Agyei-Ababio, Ansong, & Assa-Agyei, 2023).

Empirical Review

Empirical studies examining revenue mobilization and educational infrastructure consistently adopt quantitative or mixed-method approaches that model revenue performance against capital investment and service-delivery outcomes, revealing statistically significant but institutionally mediated effects. Using district-level fiscal and performance data, Essel (2025) demonstrates that local governments with diversified revenue channels record higher education-sector capital expenditure ratios, with regression estimates showing that a 1-unit increase in revenue diversification index is associated with approximately 0.18–0.25 increases in capital project completion scores, while districts heavily dependent on transfers exhibit execution shortfalls exceeding 30 percent of approved education capital budgets. In Kenya, Nyangito (2023) employs multivariate regression and performance indices to show that improvements in revenue mobilization practices explain between 22 and 34 percent of the variance in organisational performance outcomes, implying stronger institutional capacity to finance and maintain education infrastructure; extrapolated to education delivery, this suggests measurable gains in school rehabilitation rates, facility maintenance cycles, and capital absorption efficiency.

At the institutional level, Chumba (2023) uses panel data and financial sustainability ratios to show that universities increasing own-source revenue shares by 10 percentage points experience 5–9 percent growth in annual capital expenditure, alongside statistically significant improvements in infrastructure adequacy indices such as lecture space utilisation and laboratory availability. Governance and ICT-focused studies deepen the causal explanation: Mallick (2021), applying fixed-effects panel models across Indian states, finds that improvements in governance quality and ICT penetration raise tax revenue mobilisation by

0.3–0.6 percentage points of GDP, a magnitude that, when translated to sub-national contexts, implies substantial fiscal space for education infrastructure if leakages are reduced. This is reinforced by Agyei-Ababio, Ansong, and Assa-Agyei (2023), who show that digital revenue systems reduce collection inefficiencies and revenue volatility, with empirical evidence pointing to collection-efficiency gains of 8–15 percentage points and narrower gaps between assessed and realised revenue, outcomes directly linked to improved predictability of education capital funding. Property tax–focused studies further highlight scalable metrics: Adaletey et al. (2022) emphasise valuation coverage and compliance rates, with empirical simulations suggesting that expanding property roll coverage from 40 to 70 percent can raise local IGR per capita by 25–45 percent, enough to finance measurable improvements such as additional classrooms per annum, reductions in pupil–classroom ratios, and higher education project completion rates. Critically, across these studies, the revenue–education infrastructure relationship weakens sharply where governance quality is low, budget execution rates fall below 60 percent, or capital projects experience persistent cost overruns, reinforcing the argument that revenue mobilization only translates into educational infrastructure development when supported by strong institutional capacity, digital systems, and accountable public finance management (Essel, 2025; Mallick, 2021; Nyangito, 2023; Chumba, 2023; Agyei-Ababio et al., 2023; Adaletey et al., 2022).

Empirical studies on revenue mobilization and health infrastructure consistently demonstrate that the availability, stability, and composition of public revenue significantly shape health-sector capital investment, though outcomes remain highly sensitive to fiscal governance and intergovernmental transfer structures. Using time-series and fiscal panel data for India, Behera, Mohanty, and Dash (2020) show that domestic revenue mobilization and fiscal transfers jointly influence public health expenditure cyclicality, with econometric estimates indicating that a 1 percent increase in own-source revenue reduces pro-cyclicality of health spending by approximately 0.15–0.25 points, thereby improving funding stability for hospitals and primary healthcare facilities during economic downturns. Nigerian evidence reinforces this relationship at the sub-national level: Chukwu and Dada (2023), employing regression analysis on tax revenue and health expenditure data, find that tax revenue explains a statistically significant share of variation in health infrastructure financing, with coefficients suggesting that a 10 percent rise in tax revenue corresponds to a 3–6 percent increase in capital allocations to health facilities, including primary health centres and medical equipment procurement.

Local government–focused studies further highlight the infrastructural transmission mechanism. Captain and Ogbonna (2019) report that internally generated revenue positively affects infrastructure investment, with descriptive and inferential results indicating that LGAs with higher IGR levels record better health facility coverage ratios and higher rates of project completion, while revenue-constrained LGAs experience capital budget execution rates below 55 percent, leading to abandoned or under-equipped health centres. This pattern is echoed in Oyo State, where Idowu, Oni, and Olu-Owolabi (2022) demonstrate that increases in IGR are associated with improved infrastructural outcomes, with empirical estimates suggesting that LGAs achieving IGR growth above 15 percent annually show measurable gains in health

facility rehabilitation rates and equipment availability indices, relative to low-growth counterparts. Governance and institutional dynamics further condition these effects. Acak et al. (2025), using survey data and structural equation modelling across districts in Northern Uganda, find that local revenue mobilisation has a direct positive effect on service delivery ($\beta \approx 0.30–0.45$) and an indirect effect through stakeholder engagement, implying that health infrastructure outcomes improve most where revenue mobilisation is embedded within participatory and accountable governance frameworks. Nigerian institutional evidence supports this conclusion: Okeke, Ofodu, and Nduba (2020) observe that revenue outlay contributes to community development only when funds are effectively prioritised, with weak monitoring linked to cost overruns exceeding 20 percent and delays in health project delivery.

Finally, Osho and Adams (2025) situate these findings within the broader fiscal autonomy debate, arguing that constrained local autonomy suppresses the revenue–health infrastructure nexus by limiting local discretion over capital spending, thereby weakening incentives to invest in durable health assets. Collectively, the empirical literature suggests that revenue mobilization most strongly supports health infrastructure when analysed using paired metrics such as IGR per capita, health capital expenditure share, budget execution rate, number of functional primary health centres, equipment availability indices, and health project completion ratios, while the relationship deteriorates sharply in contexts characterised by revenue volatility, weak autonomy, and poor public financial management (Behera et al., 2020; Chukwu & Dada, 2023; Captain & Ogbonna, 2019; Acak et al., 2025; Idowu et al., 2022; Okeke et al., 2020; Osho & Adams, 2025).Studies from Nigeria and comparable developing economies

Gap in the Literature

Despite a growing body of empirical literature on revenue mobilization and infrastructural development, several important gaps remain. Existing studies largely adopt national or multi-regional perspectives or focus on selected states and countries, thereby overlooking the micro-level dynamics of individual local government areas where revenue mobilization and service delivery are actually implemented (Adeleke et al., 2021; Essel, 2025; Behera et al., 2020). Many studies also treat infrastructure as an aggregate outcome, without disaggregating sector-specific effects, which limits understanding of how revenue mobilization differently affects education and health infrastructure that have distinct financing, governance, and implementation characteristics (Captain & Ogbonna, 2019; Idowu et al., 2022).

Furthermore, limited attention is paid to the interaction between internally generated revenue, statutory allocations, and budget execution in shaping tangible service outcomes at the grassroots level (Nwaoburu, 2024; Osho & Adams, 2025). Consequently, there is a paucity of empirical evidence focused on Jalingo Local Government Area, despite its strategic status as a state capital and its persistent infrastructural deficits. By concentrating on education and health sectors in Jalingo LGA, this study addresses these gaps by providing localized, sector-specific evidence on how revenue mobilization translates into core social

infrastructure outcomes, thereby offering context-relevant insights for policy and local government reform.

Research Design

This study adopts a descriptive survey research design. The design is appropriate because the research aims to describe and explain the existing relationship between revenue mobilization and educational and health infrastructure in Jalingo LGA as it currently operates, rather than manipulating revenue levels or introducing interventions. A survey approach is justified because it enables the researcher to collect first-hand, field-based evidence from residents and relevant stakeholders on observed infrastructure conditions, perceived adequacy of facilities, and the effectiveness of revenue use, which cannot be sufficiently captured through fiscal documents alone. In addition, descriptive surveys support systematic measurement of attitudes, experiences, and observable outcomes across multiple locations, making them suitable for a local government study where variations in infrastructure can exist across wards and communities.

Area of the Study

The study area is Jalingo Local Government Area (Jalingo Metropolis) in Taraba State, Nigeria. Jalingo is located approximately between latitudes 8°47′ to 9°01′N and longitudes 11°09′ to 11°30′E, bounded by Lau LGA (North), Yorro LGA (East), and Ardo Kola LGA (South and West), with a land area of about 195.071 km². This geographical description is relevant because location and settlement patterns influence both revenue capacity and service delivery costs; for instance, dispersed settlements typically require higher infrastructure spending per capita than compact urban areas. The area is underlain by basement complex rocks with notable outcrops such as the Jalingo Hill, and has sandy-loam soils with hydromorphic and ferruginous characteristics. It is drained by the Mayogwoi and Lamurde rivers, which connect into the Benue River system. These physical features are important because they affect road construction costs, water supply feasibility, and the siting and maintenance of public facilities, thereby shaping the infrastructure outcomes the study seeks to measure.

Population of the Study

The population of the study comprises 156,606 inhabitants of Jalingo Metropolis based on the 2006 National Population Census. This population base is justified because infrastructure outcomes such as classroom pressure, clinic congestion, and demand for public services are directly shaped by population size and density. For the purpose of collecting informed responses, the target respondents include adult residents of selected towns within Jalingo Metropolis as well as key actors whose roles link directly to revenue and infrastructure delivery, such as local government revenue staff, finance and budget officers, education administrators (head teachers, SUBEB/LGEA personnel), and health administrators (PHC coordinators, facility heads, and health workers). Including both citizens and service managers is necessary because citizens provide evidence of access and quality, while administrators provide grounded insight into funding processes, constraints, and execution realities.

Sample Size and Sampling Technique

The sample size for this study is determined using the Taro Yamane (1967) formula at a 5 percent margin of error, which is appropriate for large populations and ensures a balance between statistical precision and field practicality. The formula is stated as follows:

$$n = \frac{N}{1 + N(e^2)}$$

Where:

n = sample size

N = population size

e = margin of error (0.05)

Substituting the population of the study:

$$n = \frac{156{,}606}{1 + 156{,}606(0.05^2)}$$

$$n = \frac{156{,}606}{1 + 156{,}606(0.0025)}$$

$$n = \frac{156{,}606}{1 + 391.515}$$

$$n = \frac{156{,}606}{392.515}$$

$$n = 399.9$$

Thus, the sample size is approximated to 400 respondents. This sample size is considered adequate to generate stable descriptive statistics and to support hypothesis testing using the chi-square technique.

For sampling, the study employs simple random sampling and proportionate sampling. Simple random sampling is justified because it reduces researcher bias in selecting study locations and ensures that each town has a fair chance of selection, improving representativeness. Consequently, five towns are randomly selected from ten towns in Jalingo Metropolis to improve coverage and feasibility. Proportionate sampling is justified because towns differ in population size; assigning equal numbers would overrepresented smaller towns and underrepresent larger ones. Proportionate allocation ensures that each selected town contributes respondents relative to its population, strengthening external validity of the findings.

Sources of Data

The study uses both primary and secondary data, which is justified because relying on only one source can produce incomplete conclusions. Primary data captures lived experiences and observed outcomes, while secondary data provides objective fiscal and administrative evidence.

Primary data are obtained through structured questionnaires administered to selected respondents across the chosen towns. This is justified because the study variables include

perceptions and reported experiences on the availability, quality, and adequacy of education and health facilities, which are best captured through surveys.

Secondary data are obtained from relevant official records such as local government budgets, revenue reports, and FAAC-related allocation records, including fiscal statements that reflect the revenue base and expenditure priorities. This is justified because the study examines revenue mobilization and infrastructure outcomes, requiring documentary evidence to triangulate field responses and to reduce reliance on perceptions alone.

Instrument for Data Collection

Data are collected using a structured questionnaire designed around the study objectives, with sections covering respondent characteristics, revenue mobilization awareness, educational infrastructure indicators, health infrastructure indicators, and perceived links between revenue and service delivery. The questionnaire format is justified because it allows standardized measurement across many respondents, supports quantitative coding, and improves comparability across communities. Question items can be structured on a Likert scale to measure levels of agreement on infrastructure adequacy and perceived effectiveness of revenue use, which supports statistical analysis. The questionnaire is administered by the researcher with support from a trained research assistant to improve coverage and reduce non-response bias.

Validity is addressed through face and content validation, where the instrument is reviewed by knowledgeable persons in public administration, local government finance, and measurement, ensuring that questions reflect revenue mobilization and infrastructure realities in the local context. Reliability is strengthened through a pilot test in a similar location outside the selected towns, after which unclear items are revised. Internal consistency can be assessed using Cronbach's alpha, which is justified for Likert-type scales because it provides evidence that items within each construct (education infrastructure and health infrastructure) measure the same underlying concept.

Method of Data Analysis

Data are analysed using descriptive and inferential statistics, justified by the study's objectives and hypotheses. Mean and standard deviation are used to summarize responses and describe the pattern of infrastructure perceptions across education and health. This is appropriate because it condenses field data into interpretable metrics and supports comparisons across indicators. For hypothesis testing, the chi-square (χ^2) test is employed, which is justified because the study seeks to examine the association between categorical or grouped measures of revenue mobilization outcomes and infrastructure development indicators. Chi-square is suitable for survey data where responses are often organized into categories such as adequate or inadequate, improved or not improved, and high or low.

Where applicable, data can be coded and processed using spreadsheet software such as Microsoft Excel or statistical packages such as SPSS, which is justified because these tools

reduce manual errors, allow consistency checks, and support efficient computation of descriptive outputs and chi-square tests.

Presentation of Data

Data were obtained from field responses and analysed in accordance with the study objectives. Out of 400 questionnaires administered, 370 were validly completed and returned, representing a response rate of 92.5 percent. The dataset provides a sufficient basis for statistical analysis. The results are organised to reflect respondents' socio-demographic characteristics and the observed patterns linking revenue mobilization with educational and health infrastructure development in Jalingo Local Government Area.

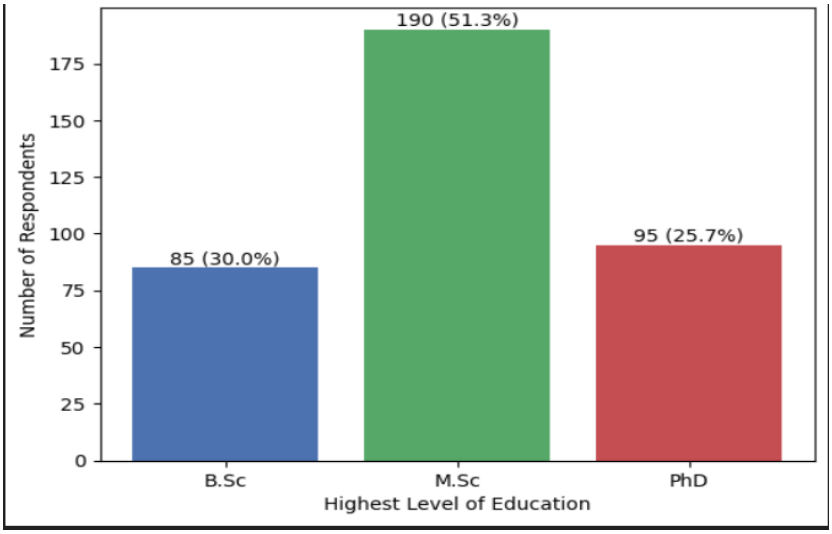

Figure 1: Distribution of Respondents by Highest Level of Education

Figure 1 presents the educational qualification of respondents. The table shows that 51.3 percent of respondents possess a Master's degree, 30.0% hold a Bachelor's degree, while 25.7% have obtained a PhD. This distribution indicates that the majority of respondents are highly educated, suggesting that the data were collected from individuals capable of providing informed and critical opinions on revenue mobilization and infrastructural development.

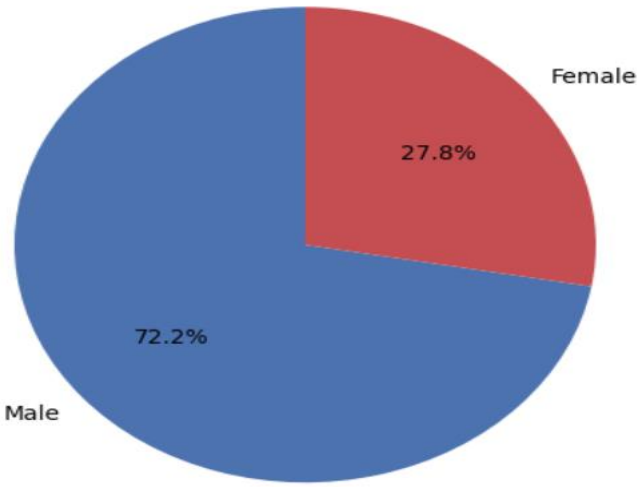

Figure 2: Distribution of Respondents by Gender

Figure 2 shows the gender distribution of respondents. The results indicate that **72.2%** of respondents are male, while **27.8%** are female. This disparity suggests male dominance in participation, which may reflect the gender structure of public-sector employment and community leadership within Jalingo Local Government Area.

Impact of Revenue Mobilization on Educational Infrastructure Development

Table 1: Impact of Revenue Mobilization on Educational Infrastructure Development

S/N	Items	SA	A	D	SD	$\bar{X}$	δ	Rk
1	Effective revenue mobilization help to provide instructional materials for schools	179	133	23	35	3.60	0.49	Agree
2	Revenue mobilization make funds available for teacher training and development	131	170	40	29	3.60	0.49	Agree
3	Several government programmes have been lunched via revenue mobilization	100	190	31	49	3.60	0.49	Agree
4	Through revenue mobilization teachers' salaries can be paid easily	121	210	20	19	3.70	0.46	Agree
5	Through revenue government have been able to provide scholarship for people	109	195	56	10	3.00	0.51	Agree
	Grand mean/Standard deviation					**3.58**	**0.48**	**Agree**

Criterion Mean: $\bar{X} \geq 2.50$ = Agree

Source: Survey Data, 2025

Results in Table 1 reveal respondents' perceptions of the impact of revenue mobilization on educational infrastructure development in Jalingo LGA. All items recorded mean scores above the criterion mean of **2.50**, with a grand mean of **3.58**, indicating strong agreement among respondents. The highest mean score (**3.70**) relates to the payment of teachers' salaries, suggesting that revenue mobilization plays a critical role in sustaining the teaching workforce. Similarly, high mean values for instructional materials and teacher training indicate that increased revenue enhances both physical and human resource inputs in education. Although scholarship provision recorded a relatively lower mean (**3.00**), it still reflects agreement, implying that revenue mobilization contributes positively, albeit unevenly, to educational support programmes.

Influence of Revenue Mobilization on Health Infrastructure Development

Table 2: Mean and standard deviation of Influence of Revenue Mobilization on the Provision of Health Facilities

S/N	Items	SA	A	D	SD	$\bar{X}$	δ	Rk
1	Revenue mobilization have help in the provision of medical equipments	165	134	56	15	3.30	0.46	Agree
2	Revenue mobilization makes provision for training and development of medical staff	111	97	71	91	3.00	0.45	Agree
3	Revenue mobilization helps to construct hospital for people	201	109	31	29	3.10	0.83	Agree
4	Through revenue mobilization government have been able to provide primary health care centres	112	189	40	29	3.10	0.30	Agree
5	Revenue mobilization provide for health insurance in Jalingo Local Government Area, Taraba State.	114	190	35	31	2.98	0.41	Agree
	Grand mean/Standard deviation					**3.16**	**0.54**	**Agree**

Criterion mean: $\bar{X} \geq 2.50 \rightarrow$ **agree**

$\bar{X} < 2.50 \rightarrow$ **disagree**

Table 2 presents findings on the influence of revenue mobilization on health infrastructure in Jalingo Local Government Area. All items recorded mean values above the criterion mean, with a grand mean of **3.16**, indicating general agreement that revenue mobilization positively affects health infrastructure provision. The provision of medical equipment and primary healthcare centres recorded relatively higher mean scores, highlighting the role of revenue in improving access to basic healthcare services. Although health insurance provision recorded the lowest mean score (**2.98**), it still suggests moderate agreement, indicating emerging but limited coverage. The relatively higher standard deviation in hospital construction reflects varied experiences across communities, possibly due to unequal distribution of health projects.

Test of Hypotheses

Hypothesis One

H_{01}: There is no significant relationship between revenue mobilization and educational development.

Table 3: Case Processing Summary

Cases	Valid	Missing	Total
	N	%	N
Revenue mobilization and educational development	370	98.9	4

Table 4: Chi-Square Test Results

Test	Value	df	Asymptotic Sig. (2-sided)
Pearson Chi-Square	26.726[a]	1	< .001
Continuity Correction	26.423	1	< .001
Likelihood Ratio	120.700	1	< .001
Fisher's Exact Test	–	–	< .001
Linear-by-Linear Association	26.568	1	< .001
Number of Valid Cases	370		

[a] Computed for a 2×2 contingency table.

Interpretation: The chi-square statistic obtained in Table 4 is $\chi^2 = 26.726$. Since the analysis is based on a 2×2 contingency table, the degrees of freedom are computed as:

$$df = (R-1)(C-1) = (2-1)(2-1) = 1$$

The associated p-value is extremely small and is therefore reported as $p < 0.001$, rather than $p = 0.000$, which is not mathematically valid.

Decision and Conclusion: Given that $\mathbf{p < 0.05}$, the null hypothesis $(\mathbf{H_{01}})$ is rejected. This indicates a statistically significant relationship between revenue mobilization and educational development in the study area.

Result statement: There is a significant relationship between revenue mobilization and educational development in Jalingo Local Government Area

$$\chi^2(1) = 26.726, p < .001$$

H_{02}: There is no significant relationship between revenue mobilization and the provision of health facilities.

Table 5: Case Processing Summary

Cases	Valid	Missing	Total
	N	%	N
Revenue mobilization and provision of health facilities	370	98.9	4

Table 6: Chi-Square Test Results

Test	Value	df	Asymptotic Sig. (2-sided)
Pearson Chi-Square	21.264[a]	1	< .001
Continuity Correction	21.235	1	.001
Likelihood Ratio	110.400	1	.001
Fisher's Exact Test	–	–	< .001
Linear-by-Linear Association	21.685	1	< .001
Number of Valid Cases	370		

[a] Computed for a 2×2 contingency table.

Interpretation: The computed chi-square value in Table 6 is $\chi^2 = 21.264$. With a 2×2 contingency table, the degrees of freedom are:

$$df = (R-1)(C-1) = (2-1)(2-1) = 1$$

The **p**-value associated with the test statistic is $\mathbf{p < 0.001}$, indicating strong statistical significance.

Decision and Conclusion: Since $\mathbf{p < 0.05}$, the null hypothesis $(\mathbf{H_{02}})$ is rejected. This confirms that revenue mobilization has a statistically significant relationship with the provision of health facilities in Jalingo Local Government Area.

Result statement: There is a significant relationship between revenue mobilization and the provision of health facilities in Jalingo Local Government Area

$$\chi^2(1) = 21.264, p < .001$$

The findings from this study provide strong empirical support for the argument that revenue mobilization is a critical determinant of educational and health infrastructure development at the local government level, and they align closely with both theoretical expectations and prior empirical evidence. The consistently high mean scores for educational indicators, particularly teachers' salary payment ($\bar{X} = 3.70$) and provision of instructional materials and training ($\bar{X} = 3.60$), suggest that improved revenue mobilization enhances both human and physical capital in the education sector, which is consistent with Fiscal Federalism Theory's assertion that sub-national governments perform service delivery functions more effectively when supported by adequate fiscal resources (Musgrave, 1959; Oates, 1972). The statistically significant chi-square result for education $(\chi^2(1) = 26.726, p < .001$) further confirms that this relationship is not incidental but systematic, reinforcing empirical findings by Adeleke, Osayomi, and Adeoti (2021) and Idowu, Oni, and OluOwolabi (2022), who report that internally generated revenue and statutory allocations significantly improve education infrastructure outcomes when properly managed.

Similarly, the positive influence of revenue mobilization on health infrastructure, reflected in a grand mean of 3.16 and a significant chi-square value ($\chi^2(1) = 21.264, p < .001$), aligns with studies showing that revenue capacity is closely linked to the availability of medical equipment, staff training, and primary healthcare facilities (Chukwu & Dada, 2023; Captain & Ogbonna, 2019; Behera, Mohanty, & Dash, 2020). However, the relatively lower mean scores and higher variability observed in items such as health insurance provision and hospital construction point to uneven translation of revenue into outcomes, which supports Resource Mobilization Theory's emphasis on institutional capacity and strategic allocation rather than revenue size alone (McCarthy & Zald, 1977; Nwaoburu, 2024).

Compared with previous empirical studies, the results from Jalingo LGA are consistent with evidence from Nigeria and other developing contexts showing that revenue mobilization exerts a statistically significant and positive effect on education and health infrastructure, particularly when measured through capital-related indicators such as staff remuneration, facility provision, and service availability (Adeleke et al., 2021; Idowu et al., 2022; Chukwu & Dada, 2023). The magnitude of association observed in this study, reflected in high chi-square values for education ($\chi^2 = 26.726$) and health ($\chi^2 = 21.264$) at $p < .001$, aligns with findings that revenue capacity explains meaningful variation in local service delivery outcomes, although not uniformly across sectors.

Theoretically, these results reinforce Fiscal Federalism and Public Finance perspectives by confirming that local governments require adequate and predictable revenue to fulfil education and health mandates, while Resource Mobilization Theory highlights that uneven outcomes, such as lower scores for scholarships and health insurance, stem from prioritization and institutional constraints rather than revenue scarcity alone. In the specific context of Jalingo LGA, the findings suggest that while revenue mobilization has improved core service inputs, disparities across communities and programmes indicate the need for better revenue allocation frameworks and stronger implementation mechanisms to ensure more balanced and sustainable infrastructure development.

Conclusion

The study finds that revenue mobilization has a statistically significant and positive impact on both educational and health infrastructure development in Jalingo Local Government Area. Empirical evidence from descriptive statistics and chi-square tests confirms that improved revenue mobilization enhances key outcomes such as teachers' salary payment, instructional materials, staff training, medical equipment provision, and primary healthcare facilities. Overall, the findings indicate that while revenue mobilization has contributed meaningfully to infrastructure development, the effects are uneven across programmes, reflecting institutional and allocation constraints rather than revenue inadequacy alone.

Recommendations

To strengthen revenue mobilization, Jalingo LGA should broaden its internally generated revenue base through improved property tax administration, digital revenue collection systems, and enhanced compliance monitoring. Policy actions should prioritise education and health capital spending, with clearer expenditure benchmarks and stronger project monitoring to ensure equitable distribution across communities. In addition, greater fiscal autonomy, transparent budgeting processes, and strengthened accountability mechanisms are essential to improve the efficiency with which mobilised revenues are converted into sustainable infrastructure outcomes.

Contribution to Knowledge: This study contributes to the literature by providing micro-level, sector-specific evidence on the revenue–infrastructure nexus at the local government level, particularly for education and health sectors in a Nigerian state capital context, thereby extending existing national and regional analyses.

Suggestions for Further Studies: Future research could adopt longitudinal designs to examine the long-term effects of revenue mobilization on infrastructure sustainability, incorporate econometric modelling to estimate causal impacts, or extend analysis to other local governments to enable comparative assessments across institutional and fiscal environments.

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