

## **Tax Administration and Management of Revenue and Service Delivery in Jalingo Local Government Area of Taraba State**

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DOI: [10.56201/jpaswr.v10.no5.2025.pg51.61](https://doi.org/10.56201/jpaswr.v10.no5.2025.pg51.61)

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### **Abstract**

*This study investigates “Tax Administration and Management of Revenue and Service Delivery in Jalingo Local Government Area of Taraba State” with a focus on tax compliance, tax structure, and taxpayer services. The main aim is to examine how tax administration influences revenue generation and service delivery in the study area. Specifically, the objectives are: (i) to examine the influence of tax compliance on tax revenue collection; (ii) to determine the influence of tax structure on tax revenue collection; (iii) to find out the influence of taxpayer service delivery on tax revenue collection; (iv) to identify the nature of tax administration in Jalingo Local Government Area; and (v) to assess the extent to which tax policies enhance internally generated revenue. The study adopts the Socio-Political Theory of Taxation, credited to Adolph Wagner, which asserts that taxation should aim at achieving societal welfare and correcting socio-economic imbalances. It also utilizes the Constitutional Theory and Idealistic Theory of State to emphasize the role of government in using tax for infrastructural and social development. Using descriptive and inferential statistics, with data gathered through questionnaires, the study found strong positive relationships between tax compliance, tax structure, taxpayer services, and tax revenue collection. Regression analysis revealed that these variables explain 57.7% of variation in tax revenue collection, with taxpayer services having the most significant influence. Recommendations: The study recommends, strengthening tax compliance mechanisms, improving the tax structure for fairness, enhancing taxpayer services and education, adopting technological innovations, and integrating tax education in schools to build long-term compliance culture.*

**Key words:** Tax Administration, Revenue, Service Delivery

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### **INTRODUCTION**

Taxation remains a pivotal mechanism for mobilizing resources from the private sector to the public domain, enabling governments worldwide to finance the provision of essential public goods

and services such as law enforcement, infrastructure, education, healthcare, and national security. Globally, tax revenue is a core component of public finance, constituting a substantial share of total government income. As Adesina (2015) rightly notes, taxation is a legally mandated charge on the income, profits, or capital of individuals and corporations, and serves as a vital source of public revenue. The economic viability of any nation or sub-national entity, including local governments, heavily relies on a robust and efficient tax system.

Across the world, both developed and developing nations face similar challenges in tax administration, including tax evasion, under-assessment, inadequate technology, and insufficient taxpayer education. While advanced economies have increasingly adopted digital tax administration systems, many developing nations, like Nigeria, continue to struggle with manual systems and inefficient structures. Osisami (1994), as cited in Adesoji and Chike (2013), categorizes government revenue sources into internal (e.g., personal income tax, PAYE, capital gains) and external sources (e.g., statutory allocations, VAT, oil revenues). However, with declining global oil prices and dwindling external sources, the emphasis has shifted towards strengthening internal tax collection, especially at local levels.

Taxes also function as tools for macroeconomic management globally—used to control inflation, protect domestic industries through tariffs, and influence consumption patterns (Agbetunde, 2010). Mustapha (2010) reinforces the compulsory nature of taxation, stating it is a civic obligation rather than a voluntary choice. The system encompasses both direct taxes (e.g., income tax) and indirect taxes (e.g., VAT), each governed by legal and administrative frameworks.

In Nigeria, particularly in Jalingo Local Government Area of Taraba State, tax administration is hindered by low awareness, inadequate infrastructure, and limited capacity. Despite the constitutional responsibility of the three tiers of government to generate internal revenue, Jalingo continues to experience a revenue shortfall, affecting its ability to fund critical services such as healthcare, education, and roads.

This entails that globally, the effective tax administration hinges on the synergy among tax policy, legal frameworks, and administration (Olaofe, 2008). This study, therefore, aims to explore the relationship between tax administration and revenue generation, and how it impacts public service delivery within the global discourse, narrowing its focus to the challenges and opportunities in Jalingo Local Government Area, with the goal of recommending sustainable solutions.

## **STATEMENT OF PROBLEM**

Tax revenue collection is crucial for the financial sustainability of local governments, particularly in Jalingo Local Government Area of Taraba State. Adequate tax revenue is essential for funding development initiatives and supporting public services. Despite the implementation of various measures aimed at enhancing tax collection, Jalingo continues to face significant challenges that hinder its ability to maximize revenue. One major issue is the lack of consolidation in tax administrative procedures, which creates inconsistencies and inefficiencies in revenue collection efforts. This fragmented approach often results in inadequate funding for essential services, limiting the government's capacity to meet the needs of its residents. Moreover, empirical studies such as those by Eze and Mba (2021), Oladipo (2019), and Yusuf and Ahmed (2022) have explored tax administration challenges and ICT adoption in other Nigerian contexts, yet their findings are limited in scope, focusing mostly on urbanized or more economically active areas and often excluding education-based awareness gaps and context-specific realities of rural local governments like Jalingo. These studies also lacked methodological integration of taxpayer perceptions and did not fully analyze service delivery mechanisms. Therefore, the present study

seeks to bridge this gap by assessing tax compliance, structure, and service delivery from a grassroots perspective, focusing on how these elements affect revenue generation in Jalingo LGA.

### RESEARCH QUESTION

The following questions will guide the study:

- i. What is the relationship between tax compliance and tax revenue collection in Jalingo Local Government Area?
- ii. How does the tax structure impact tax revenue collection in Jalingo Local Government Area?
- iii. In what ways does taxpayer service delivery influence tax revenue collection in Jalingo Local Government Area?
- iv. What is the nature of tax administration in Jalingo Local Government Area of Taraba state?
- v. To what extent does the effectiveness of tax administration and policies enhance internally generated revenue in Jalingo Local Government Area of Taraba state?

### OBJECTIVE OF THE STUDY

The main objective of this study is to examine tax administration and revenue management in Jalingo Local Government Area, Taraba state. The specific objectives of the study are:

- i. To examine the influence of tax compliance on tax revenue collection in Jalingo Local Government Area.
- ii. To determine the influence of tax structure on tax revenue collection in Jalingo Local Government Area.
- iii. To fine out the influence of taxpayer service delivery on tax revenue collection in Jalingo Local Government Area.
- iv. To identify the nature of tax administration in Jalingo Local Government Area of Taraba State.
- v. To assess the extent to which the effectiveness of tax administration and policies enhances internally generated revenue in Jalingo Local Government Area of Taraba State.

### RESEARCH HYPOTHESES

In line with the objectives of the research, the hypotheses of the study have been formulated in null form:

**H<sub>01</sub>:** There is no significant effect between tax compliance and tax revenue collection in Jalingo Local Government Area.

**H<sub>02</sub>:** There is no significant effect between tax structure and tax revenue collection in Jalingo Local Government Area.

**H<sub>03</sub>:** There is no significant effect of taxpayer service delivery on tax revenue collection in Jalingo Local Government Area.

**H<sub>04</sub>:** There is no significant relationship between the nature of tax administration and revenue generation in Jalingo Local Government Area of Taraba State.

**H<sub>05</sub>:** There is no significant relationship between the effectiveness of tax administration and policies and the enhancement of internally generated revenue in Jalingo Local Government Area.

### EMPIRICAL REVIEW

Oladipo (2019) explored how tax administration influences local revenue generation in selected LGAs in Lagos State, using the Benefit Theory of taxation. The study aimed to examine tax

policies, administrative capacity, and compliance. Employing a descriptive survey with data from 200 tax officials, regression analysis revealed a strong link between efficient administration and improved revenue. Major challenges included poor training, weak enforcement, and limited ICT infrastructure. Recommendations centred on staff development, technological upgrades, and public education. However, the study focused on economically active urban areas and did not capture rural realities or incorporate qualitative data such as taxpayers' views, limiting its generalizability to areas like Jalingo.

Eze and Mba (2021) investigated barriers to personal income tax (PIT) collection in Abia and Imo States, guided by the Theory of Planned Behavior. Using a mixed-method approach involving surveys and interviews with 300 taxpayers and 50 tax officials, the study found that low awareness, distrust in government, and complex tax filing systems reduced compliance. While civic education and digitization were recommended, the study was limited in scope to PIT alone, neglecting broader tax categories such as PAYE and indirect taxes. Furthermore, it concentrated on southeastern Nigeria, excluding regional dynamics and compliance behaviours in less developed northern LGAs like Jalingo.

Yusuf and Ahmed (2022) examined the effect of ICT on tax revenue generation in northern Nigeria, adopting the Technological Acceptance Model (TAM). Through correlational research using LGA records and interviews, the study found that ICT tools improved efficiency where infrastructure was reliable. However, issues such as power instability, limited training, and digital illiteracy hindered full implementation. While the study recommended ICT capacity building and stakeholder engagement, it mainly focused on administrative performance metrics and lacked depth in understanding taxpayer behavior or service delivery impact, particularly in semi-urban or rural settings like Jalingo.

Therefore, these studies highlight the roles of administrative efficiency, ICT, and taxpayer education in enhancing tax revenue. However, they share common limitations, including restricted regional focus, narrow tax scope, and minimal attention to how tax administration impacts public service delivery. Moreover, they overlook taxpayer perceptions, especially in less urbanized areas. The present study addresses this gap by examining the interplay between tax administration, revenue generation, and service delivery in Jalingo LGA, integrating both institutional and taxpayer perspectives for a more holistic understanding.

## **THEORETICAL FRAMEWORK**

In this part of the research, the research has adopted the Socio-Political theory of taxation as the researcher's main theory. The researcher also uses two other theories to explain the purpose of government in the Local Government as it touches Taxation and infrastructural development. Viz: The Constitutional Theory and the Idealistic Theory of State.

### **Socio Political Theory of Taxation**

Adolph Wagner is credited with the socio-political theory of taxation, which states that social and political objectives should be the primary considerations when choosing taxes. Wagner did not support an individualist approach to problem-solving. The theory advocates that tax system should not be designed to serve individuals, but should be used to cure the ills of a society as a whole. Hence, the theory stated that social and political objectives should be the major factors in selecting taxes and each economic problem should be looked at in its social and political context and appropriate solution found thereof.

This theory maintained that the essence of tax is to bridge the gap between local development needs and funding of the needs. Besides, taxes are found to be unable to achieve macro objectives except when re-engineered. This implies that taxes are designed as a strategic option to cure the ills of the society thereby improving the economic development of the local government and the whole nation at large.

### **Theory adopted**

The Socio-Political Theory of Taxation emphasizes that tax systems should be designed to serve the collective needs of society rather than just individual interests. This theory argues that taxation should address social inequities and promote the welfare of the community as a whole. Moreover, by viewing economic challenges through a social and political lens, policymakers can create tax structures that respond effectively to local development needs, such as infrastructure, healthcare, and education. In this context, taxes become a tool for societal improvement, allowing governments to bridge gaps in resources and ensure that public services meet the needs of all citizens, particularly marginalized groups.

Adopting the Socio-Political Theory of Taxation for the study of Jalingo Local Government Area, Taraba state is particularly relevant because it aligns tax administration with the specific socio-economic realities of the community. Given the pressing challenges faced by Jalingo, such as inadequate infrastructure and limited public services, this theory provides a framework for understanding how tax revenues can be utilized strategically to address these issues. Moreover, by advocating for public participation in tax policy formulation, the theory adopts a sense of community ownership and accountability, which can enhance compliance and trust in local governance. This approach not only aims to improve service delivery but also to ensure that the tax system contributes to equitable and sustainable development in Jalingo.

### **METHODOLOGY**

The research design for this study adopted a descriptive approach to investigate tax administration and revenue management in Jalingo Local Government Area. A stratified random sampling technique was employed to capture diverse stakeholder perspectives, including tax officials, local government employees, business owners, and residents. Data collection involve structured surveys to gather quantitative data, focusing on the relationships between tax compliance, tax structure, and service delivery. Statistical software was used to conduct descriptive statistics, providing a comprehensive overview of the collected data and highlighting key trends and patterns within the tax administration framework.

### **POPULATION OF THE STUDY**

Jalingo is the capital city of Taraba State in north-eastern Nigeria named in fulfulde (the word Jalingo means “superior place”) and has been estimated with population of 418,000 as of 2018, the city has received the highest number of immigrants mainly from, [Kano](#), [Borno](#), [Gombe](#) and the neighboring [Cameroon](#). As of November, 2022, the city is estimated to have around 581,000 people.

The population for this study comprises individuals directly involved in or affected by tax administration and revenue management in Jalingo Local Government Area, Taraba State. This includes tax officials from the Taraba State Board of Internal Revenue and local tax offices, who provide professional insights on tax policies and practices; local government employees responsible for budget planning and service delivery, offering perspectives on how tax revenue

influences public services; business owners, particularly from small and medium-sized enterprises, who can share their experiences with tax compliance and its impact on their operations; and residents of Jalingo, whose views on tax compliance and satisfaction with local services will contribute to a broader understanding of the community's relationship with tax administration.

### SAMPLING SIZE

To determine an appropriate sample size from a population of 581,000, the researcher can use the formula for calculating sample size in social research, which considers the desired confidence level and margin of error. A common choice is to use a confidence level of 95% and a margin of error of 5%.

Using the sample size formula:

$$n = \frac{N \times Z^2 \times p \times (1 - p)}{e^2 \times (N - 1) + Z^2 \times p \times (1 - p)}$$

Where:

N = population size (581,000)

Z = Z-value (1.96 for a 95% confidence level)

p = estimated proportion (0.5 is commonly used for maximum variability)

e = margin of error (0.05)

Substituting the values into the formula gives:

$$n = \frac{581,000 \times (1.96)^2 \times (0.5) \times (1 - 0.5)}{(0.05)^2 \times (581,000 - 1) + (1.96)^2 \times (0.5) \times (1 - 0.5)}$$

$$n = \frac{581,000 \times 3.8416 \times 0.25}{0.0025 \times 580,999 + 3.8416 \times 0.25}$$

$$n = \frac{558,540.25}{1,452.4975 + 0.9604}$$

$$n = \frac{558,540.25}{1,453.4579}$$

$$n = 384.04$$

Therefore, the calculated sample size is approximately **384**.

### Sampling Techniques

According to Nwana (2005), sampling techniques are procedures adopted to systematically select the chosen sample in a specified way under controls. This research work adopts the simple random sampling technique in selecting the respondents from the total population.

### Method of Data Collection

Data collection involves a search for relevant information that will proffer solution to specific problems. The major source of data to be used in this work is mainly through primary and secondary sources of data collection. The primary sources are data collected at first hand from original sources for the users express purpose. Such data are usually collected from questionnaires and face to face observation of the respondents. The secondary data are simple

data collected on a second-hand base. This type of data could be obtained through the use of textbooks, seminar papers, journals, newspapers, internet and magazines collected mostly from university, polytechnics, public and specialized libraries.

### **Instrument of Data Collection**

The instrument that was used in this research is a five-point Likert Scale instrument questionnaire method. Structured questionnaires was provided which were contain twenty (20) items five each for the corresponding research objectives, the questionnaire was divided into section A, B, C, D and E.

### **Method of Data Analysis**

The data collected from the respondents was analysed using frequency tables, simple percentage distribution. Correlation analysis and regression analysis was also conducted to ascertain the effect of workplace diversity on employee performance. The researcher will made use of a Statistical Package for Social Sciences (SPSS v25) software to fully analyse the data by coding the items and entering them into the SPSS for analyses.

### **Model Specification**

Regression model was used to test the significance relationship tax administration on revenue collection in Jalingo Local Government Area, Taraba state.

The Regression Model formulated;

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Where;

Y = Tax revenue collection

X<sub>1</sub> = Tax Compliance

X<sub>2</sub> = Tax Structure

X<sub>3</sub> = Taxpayer services delivery

ε = error terms

β<sub>1</sub>, β<sub>2</sub>, β<sub>3</sub> = coefficients for independent variables

### **FINDINGS**

The research was guided by three specific objectives. The first objective examined the relationship of tax compliance on tax revenue collection in Jalingo. The findings revealed that tax evasion remains a significant challenge, primarily due to insufficient enforcement mechanisms, lack of advanced tools for monitoring, and organizational weaknesses within the local tax administration. The study also found that effective enforcement of tax laws positively affects tax revenue collection. Despite efforts to increase voluntary compliance, challenges persist, negatively impacting revenue targets. The results from both the correlation and regression analysis indicated that tax compliance is strongly and positively associated with tax revenue collection. Specifically, an increase in tax compliance would result in a positive increase in tax revenue collected by the Jalingo Local Government.

The second objective focused on the relationship of tax structure on tax revenue collection. The study analyzed whether the tax base was broad enough to meet revenue targets and whether the tax rates used by the local tax authority were competitive. The findings indicated that while Jalingo's tax structure is competitive, the tax base remains relatively narrow, with a significant portion of potential taxpayers failing to comply. This high level of tax evasion highlights a key

issue in expanding the tax base. The study also found that an improvement in tax structure could significantly increase tax revenue. Specifically, enhancing the tax structure would result in an increase of 0.279 units in tax revenue.

The third objective explored the impact of taxpayer services delivery, including tax awareness campaigns and online tax services, on tax revenue collection. The findings showed that the taxpayer services provided by the local revenue authority were adequate for educating taxpayers about the tax filing system and facilitating tax payments. However, there is room for improvement in making these services more accessible. The study confirmed that improvements in taxpayer services, such as enhanced tax awareness and the provision of online services, would positively affect tax revenue collection. Specifically, an improvement in taxpayer services delivery would lead to a 0.355-unit increase in tax revenue.

## CONCLUSION

Effective tax administration is essential for generating revenue that supports national and local economic development. This study concludes that tax administration plays a central role in achieving the development goals of Jalingo Local Government and, by extension, Taraba State. The study further concludes that tax compliance, tax structure, and taxpayer services are critical factors in the effectiveness of the tax administration system.

The study revealed that tax compliance is the most significant factor influencing tax revenue collection. Strengthening enforcement mechanisms and enhancing voluntary compliance are crucial strategies for increasing revenue. Additionally, tax structure becomes more impactful when it is well-organized, competitive, and effectively implemented. The study concludes that tax rates must be reasonable and fair to encourage compliance without overwhelming taxpayers.

Furthermore, the study highlights that the use of technology in taxpayer services—such as online systems for filing taxes and increasing awareness through digital platforms—significantly enhances communication between taxpayers and the revenue authority, leading to higher compliance and tax revenue collection. The adoption of modern automation systems and innovation in taxpayer services is, therefore, the most effective strategy for improving tax revenue in Jalingo Local Government.

## RECOMMENDATIONS

Based on the findings, the study makes the following recommendations:

- i. **Strengthening Tax Compliance Mechanisms:** The local tax authority should implement more robust enforcement strategies to reduce tax evasion, invest in better monitoring equipment and technology, and develop stricter penalties for non-compliance while encouraging voluntary compliance through public education campaigns.
- ii. **Tax Structure Improvement:** Jalingo Local Government should expand the tax base by identifying non-taxpayers, review tax rates to ensure fairness, and consult with stakeholders to design a tax system that encourages greater compliance without being overly burdensome.
- iii. **Enhancing Taxpayer Services:** The local tax authority should increase efforts to educate taxpayers on the benefits of online tax systems and regular filing while providing accessible tax payment platforms such as mobile apps or community outreach programs to improve compliance.
- iv. **Adopting Technological Innovations:** The local government should prioritize the integration of technology into tax administration, including automating tax filing,

- developing user-friendly online portals, and offering digital support services to streamline processes and increase compliance.
- v. Tax Education in Schools: The local government should integrate tax education into school curricula to cultivate a culture of tax compliance among future generations by educating children and young adults on the importance of taxes and their role in supporting government services.

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