REVENUE UTILIZATION AND SUSTAINABLE DEVELOPMENT OUTCOMES IN NIGERIA

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Abstract
Effective revenue utilization has been identified as critical for sustainable development outcomes. However, despite significant increases in public revenue from natural resources, taxation, loans, and remittances, Nigeria continues to experience persistent underdevelopment. The country faces considerable challenges in translating public resources into tangible social and economic outcomes. Through the lens of political economy theory, this paper examines the relationship between revenue utilization and sustainable development in Nigeria, with a focus on how public revenues are mobilized, allocated, and expended across key sectors such as education, health, infrastructure, and environmental protection. Data for the study were derived from secondary sources, including national and international development indicators. Findings reveal that the inability to achieve sustainable development goals in Nigeria is not primarily due to revenue scarcity but rather inefficient utilization of available resources. The study identifies weak accountability mechanisms, misalignment between budgetary priorities and long-term development goals, and governance deficits as key constraints. The findings further show that high revenue inflows coexist with persistent poverty, inequality, and environmental degradation, underscoring the critical role of governance in shaping development outcomes. The paper concludes that improving transparency, strengthening public financial management systems, and promoting inclusive, development-oriented budgeting are essential for translating public revenues into sustainable development gains. It therefore recommends institutional reforms that directly link revenue utilization to social welfare, economic diversification, and environmental sustainability in Nigeria.

Keywords: Sustainable development, revenue utilization, governance, Nigeria, public finance, social policy.

Introduction

Revenue utilization appears to be a fundamental driver of socioeconomic development globally, that influences how nations finance public goods, reduce poverty, and promote inclusive growth. Effective management of public revenue is closely tied to sound fiscal governance, social accountability, and institutional capacity, all of which enable countries to convert financial resources into tangible development outcomes (International Monetary Fund [IMF], 2021). Across both advanced and developing economies, the quality of revenue utilization is a strong predictor of progress toward long-term development goals such as the Sustainable Development Goals (SDGs), highlighting the importance of understanding the broader social and institutional factors that shape how public resources are deployed. In many developing regions, including Asia and Latin America, social determinants such as citizen participation, transparency norms, and institutional trust significantly affect how revenues are allocated and spent, with evidence showing that societies with strong participatory systems and robust governance structures direct more revenue toward critical social needs such as healthcare, education, and infrastructure (Moses & Letelier, 2020). Conversely, weak social accountability systems increase the risks of corruption, mismanagement, and unequal distribution of resources, demonstrating that effective revenue utilization is deeply embedded within social and governance systems rather than being merely a financial process.

Within the broader developing world, Nigeria presents a particularly complex context where social determinants exert strong influence on revenue utilization outcomes. Despite increased access to natural resource earnings, tax reforms, and development financing, the country continues to struggle in channeling revenues effectively toward sustainable development priorities (Organisation for Economic Co-operation and Development [OECD], 2022). Social factors such as political culture, rapid population growth, and institutional fragility play major roles in shaping expenditure priorities and outcomes, often resulting in revenue misallocation and persistent socioeconomic disparities. These social determinants are evident in key areas such as weak public institutions, limited transparency in fiscal operations, low levels of civic engagement, and the politicization of budgetary processes. Weak governance systems, entrenched patronage networks, and limited civic participation further undermine transparency and accountability, allowing public funds to be disproportionately allocated to politically connected groups at the expense of equitable development (Ayee, 2020). Where social accountability mechanisms are relatively stronger, however, public revenues tend to be managed more transparently and equitably, contributing to improved welfare outcomes in sectors such as education, agriculture, healthcare, and infrastructure (Gyimah-Boadi & Logan, 2020). These realities underscore the need to critically examine the social dynamics shaping fiscal decision-making and revenue utilization in Nigeria.

Despite global recognition of the importance of effective revenue utilization for promoting sustainable development, many African countries including Nigeria, Ghana, and Kenya continue to face structural challenges that limit their ability to translate public revenues into improved social outcomes. In Nigeria, weak governance structures, limited fiscal transparency, low levels of citizen participation, and institutional inefficiencies have created a persistent gap between revenue generation and tangible improvements in human development indicators (Akanbi, 2019; Omodero, 2020). Furthermore, social determinants such as political patronage, regional inequalities, rapid population growth, and widening socioeconomic disparities continue to distort public expenditure patterns, often privileging politically connected groups while marginalizing vulnerable populations (Iyoha & Oriakhi, 2021). These conditions have contributed to declining public trust in government institutions and poor development outcomes in key sectors such as health, education, infrastructure, and social protection. This situation underscores the need for a context-specific analysis of how social factors shape revenue utilization and development outcomes.

Against this backdrop, this study aims to examine the social determinants influencing revenue utilization in Nigeria, with particular emphasis on how governance quality, demographic dynamics, socioeconomic conditions, and public participation affect the allocation and effectiveness of public expenditure. Specifically, the study seeks to: identify the key social factors affecting revenue utilization; examine the influence of governance quality and institutional capacity on public revenue management; assess the role of citizen participation and social accountability mechanisms in shaping expenditure outcomes; analyze the effects of demographic characteristics such as population growth and dependency ratios on spending priorities; and evaluate how socioeconomic inequalities and regional disparities influence the distribution and utilization of public resources. This study is significant as it provides an in-depth understanding of how social determinants condition the effectiveness of revenue utilization in Nigeria, where substantial public revenues have not consistently translated into broad-based development outcomes.

Dynamics of Revenue Mobilization in Nigeria

The dynamics of revenue mobilization in Nigeria have evolved significantly over time, shaped by structural, institutional, and economic factors. Historically, Nigeria's revenue base has been dominated by crude oil exports, making the country highly dependent on external earnings from the petroleum sector. This dependence has created volatility in government revenue due to fluctuations in global oil prices and production levels. While oil revenue has enabled large inflows of foreign exchange, it has also weakened the development of non-oil revenue sources, particularly taxation. Consequently, efforts to diversify revenue mobilization have become a central focus of fiscal policy reforms in Nigeria (Akanbi, 2019). The need for a stable and sustainable revenue base has led to increasing emphasis on improving tax administration and expanding the non-oil sector.

In recent years, the Nigerian government has introduced several reforms aimed at strengthening domestic revenue mobilization through taxation. These reforms include the modernization of tax systems, expansion of the tax net, and the introduction of policies such as the Voluntary Assets and Income Declaration Scheme (VAIDS). The Federal Inland Revenue Service (FIRS) has also adopted digital platforms to improve tax compliance and reduce leakages. Despite these efforts, tax revenue as a percentage of GDP in Nigeria remains relatively low compared to global and regional standards. This situation reflects challenges such as widespread informality, tax evasion, weak enforcement mechanisms, and limited taxpayer awareness (Omodero, 2020). As a result, improving tax compliance and administration remains critical to enhancing revenue mobilization.

Another important dimension of revenue mobilization in Nigeria is internally generated revenue (IGR) at the state and local government levels. Subnational governments are increasingly encouraged to develop independent revenue sources to reduce reliance on federal allocations from the Federation Account. States such as Lagos have demonstrated significant success in boosting IGR through innovative tax policies and improved administrative efficiency. However, many other states continue to struggle due to weak economic bases, poor governance, and limited administrative capacity. This disparity highlights the uneven nature of revenue mobilization across different regions of the country (Iyoha & Oriakhi, 2021). Strengthening subnational revenue systems is therefore essential for promoting fiscal decentralization and sustainable development.

Institutional and governance factors also play a crucial role in shaping revenue mobilization outcomes in Nigeria. Weak institutional frameworks, corruption, and lack of transparency often undermine effective revenue collection and management. In some cases, revenue leakages occur due to inefficiencies in public financial management systems and poor accountability mechanisms. Additionally, political interference in revenue administration can distort policy implementation and reduce efficiency. Addressing these institutional challenges requires strengthening governance structures, enhancing transparency, and promoting accountability in revenue collection processes (Akanbi, 2019). Effective institutions are therefore fundamental to achieving optimal revenue mobilization.

Furthermore, socioeconomic and demographic factors significantly influence revenue mobilization dynamics in Nigeria. High levels of poverty and unemployment limit the taxable capacity of individuals and businesses, thereby constraining revenue generation. The large informal sector, which constitutes a significant portion of economic activity, also poses challenges for tax collection due to its limited regulation and documentation. Rapid population growth increases the demand for public services while simultaneously placing pressure on available revenue resources. These factors create a complex environment for revenue mobilization, requiring comprehensive and inclusive fiscal strategies. Ultimately, enhancing revenue mobilization in Nigeria depends on addressing both structural and social constraints while promoting economic diversification and inclusive growth (Omodero, 2020).

Social and Cultural Influences of Revenue Utilization in Societies of Nigeria

Social and cultural factors play a significant role in shaping how public revenues are utilized in societies of Nigeria, often influencing priorities, allocation patterns, and the effectiveness of government spending. In many Nigerian communities, deeply rooted social norms and values affect expectations regarding the distribution of public resources. For instance, communal orientation and extended family systems can create pressure on public officials to channel resources toward their immediate communities or kinship networks. This tendency sometimes leads to favoritism in project siting and resource allocation, thereby undermining equitable development. At the same time, cultural perceptions of government as a distant or extractive entity may weaken citizens' willingness to demand accountability. These dynamics illustrate how social context shapes both the supply and demand sides of revenue utilization (Ayee, 2020).

Cultural practices related to patronage and clientelism further influence how revenues are expended in Nigeria. Political patronage systems often prioritize loyalty over merit, resulting in the allocation of public funds to projects that serve political interests rather than broader developmental needs. In such contexts, elected officials may direct resources toward visible but less impactful projects to secure electoral support. This pattern reduces the efficiency of public spending and diverts attention from long-term investments in critical sectors such as education and healthcare. Moreover, the expectation of reciprocity between leaders and followers reinforces these practices, making reform efforts more difficult. As a result, cultural acceptance of patronage politics continues to shape fiscal outcomes in significant ways (Iyoha & Oriakhi, 2021).

Religion also exerts considerable influence on revenue utilization in Nigerian society, given its central role in shaping values, ethics, and public behavior. Religious institutions often advocate for social welfare, equity, and moral responsibility, which can positively influence public spending priorities when integrated into governance frameworks. In some cases, faith-based organizations complement government efforts by providing social services such as education and healthcare. However, religious divisions and competition can also affect how resources are distributed, especially in pluralistic settings where different groups seek representation and access to public funds. This may lead to tensions or perceived marginalization in resource allocation. Thus, religion can both enhance and complicate revenue utilization processes depending on the context (Omodero, 2020).

Ethnic diversity is another critical social factor influencing revenue utilization in Nigeria. As a multi-ethnic society, Nigeria faces challenges in balancing resource allocation across different groups and regions. Ethnic considerations often shape political decisions, including the distribution of public revenues and development projects. In some instances, governments adopt quota systems or federal character principles to promote inclusivity and national unity. While these measures aim to ensure fairness, they can also lead to inefficiencies if merit and need are not adequately considered. Consequently, ethnic dynamics continue to play a central role in determining how revenues are utilized across the country (Akanbi, 2019).

Finally, levels of education and civic awareness significantly affect how societies influence revenue utilization in Nigeria. Where citizens are more informed and engaged, there is typically greater demand for transparency, accountability, and effective public spending. Civil society organizations and the media play a key role in mobilizing public opinion and monitoring government activities. Conversely, low levels of literacy and political awareness can limit citizen participation and reduce pressure on public officials to use resources responsibly. This creates an environment where misallocation and inefficiency can persist with limited scrutiny. Strengthening civic education and public engagement is therefore essential for improving revenue utilization and achieving sustainable development outcomes in Nigeria (Iyoha & Oriakhi, 2021).

Patterns of Revenue Utilization in Nigeria

The composition of public expenditure in Nigeria reflects the country's fiscal priorities, institutional capacity, and development strategy. Government spending is broadly categorized into recurrent expenditure, capital investment, and social sector allocations, with varying proportions across fiscal periods. Understanding this composition is essential for evaluating whether revenue utilization supports sustainable development and promotes social equity. In Nigeria, public expenditure patterns have historically been influenced by oil revenue fluctuations, governance structures, and policy direction. While increased revenue inflows have expanded fiscal space, the effectiveness of expenditure remains a critical concern (World Bank, 2022). Consequently, analyzing how resources are allocated provides insight into the country's development trajectory.

Nigeria continues to face challenges in balancing competing expenditure demands, particularly between infrastructure development and social service delivery. A significant portion of public spending is often devoted to recurrent expenditure, including wages, salaries, and administrative overheads. This trend limits the availability of funds for capital investments that are essential for long-term economic growth and structural transformation. Additionally, political considerations and shortterm policy priorities frequently influence expenditure decisions, leading to suboptimal allocation of resources. Empirical evidence suggests that this imbalance contributes to inefficiencies and weak development outcomes (United Nations Economic Commission for Africa [UNECA], 2020). Addressing these challenges requires a strategic reallocation of resources toward productive sectors.

Capital and recurrent expenditures represent two fundamental components of Nigeria's fiscal structure, each serving distinct but complementary roles. Capital expenditure focuses on infrastructure development, including roads, power supply, and public facilities, which are critical for economic expansion and productivity. In contrast, recurrent expenditure covers operational costs such as salaries, maintenance, and government administration. In practice, Nigeria has struggled to maintain an optimal balance between these components, often prioritizing recurrent obligations due to political pressures and institutional constraints. This imbalance reduces the long-term impact of public spending and limits the country's capacity to achieve sustainable development goals (International Monetary Fund [IMF], 2021). A more balanced approach is therefore necessary to enhance fiscal effectiveness.

Excessive recurrent spending in Nigeria continues to constrain fiscal space for capital projects and long-term investments. When a large share of government revenue is consumed by routine expenditures, fewer resources are available for infrastructure and development initiatives that drive economic growth. This pattern not only slows development but also perpetuates structural weaknesses in key sectors such as transportation, energy, and industry. Furthermore, inefficient public financial management systems exacerbate the problem by allowing leakages and misallocation of funds. Studies have shown that improving the balance between recurrent and capital expenditure can significantly enhance development outcomes (Fjeldstad & Moore, 2021). Therefore, fiscal discipline and improved expenditure planning are essential for optimizing revenue utilization.

Social sector spending remains a critical indicator of how effectively revenue utilization translates into human development outcomes in Nigeria. Government allocations to education, healthcare, and social protection directly influence poverty reduction, human capital formation, and overall welfare. Although there have been increases in social sector spending over time, significant gaps persist in terms of adequacy, efficiency, and equitable distribution. Factors such as weak governance, poor planning, and regional disparities continue to undermine the impact of these expenditures. Additionally, external influences, including donor funding, sometimes shape spending priorities in ways that may not fully align with national development needs (UNESCO, 2021; World Bank, 2022). Strengthening social sector investment is therefore crucial for ensuring inclusive and sustainable development in Nigeria.

Theoretical Framework

This study is anchored on Political Economy Theory, with early foundational contributions from scholars such as Adam Smith (1776), Karl Marx (1867), and later modern institutional extensions by Daron Acemoglu and James Robinson (2012). The theory assumes that economic outcomes, including public revenue utilization, are not neutral or purely technical but are shaped by power relations, political interests, and institutional arrangements within society. It further assumes that state actors are rational and may prioritize personal, group, or political survival interests over collective welfare. In the context of Nigeria, these assumptions manifest in the way public revenues are mobilized and allocated, where political considerations often influence budgetary priorities and spending decisions. The theory is applied in this study to explain how governance structures, elite influence, and institutional weaknesses affect the utilization of public revenue across key development sectors such as health, education, and infrastructure.

The justification for adopting Political Economy Theory lies in its strong explanatory power in understanding the persistent gap between revenue generation and sustainable development outcomes in Nigeria. Unlike purely economic models that assume efficiency in resource allocation, this theory recognizes the role of politics, institutions, and social relations in shaping fiscal behavior. It is particularly relevant because it helps explain issues such as corruption, patronage politics, weak accountability systems, and uneven distribution of public resources, all of which directly affect revenue utilization outcomes. By applying this theory, the study is able to critically examine how political and institutional dynamics influence the effectiveness of public spending and development performance. Therefore, Political Economy Theory provides a comprehensive framework for analyzing why increased revenues in Nigeria do not always translate into improved social and economic development outcomes (Akanbi, 2019; Omodero, 2020).

Research Methodology

This study adopted a qualitative documentary research design based on a systematic review of secondary data sources. The sources included peer-reviewed journal articles, reports from international organizations such as the International Monetary Fund (IMF), World Bank, African Development Bank (AfDB), United Nations Economic Commission for Africa (UNECA), and Organisation for Economic Co-operation and Development (OECD), as well as government publications, national budget documents, policy briefs, and relevant academic texts focused on Nigeria. The study concentrated on English-language publications published between 2016 and 2026 to ensure the inclusion of recent and policy-relevant evidence. The systematic search was conducted using key terms such as "revenue mobilization in Nigeria," "revenue utilization in Nigeria," "sustainable development outcomes in Nigeria," "social determinants of public spending," "governance and fiscal management in Nigeria," and "social accountability in budgeting," across databases including Web of Science, Scopus, Google Scholar, and African Journals Online (AJOL). Only materials that met criteria of relevance, credibility, and recency were selected for inclusion in the review.

Data analysis was conducted using qualitative content analysis, involving systematic coding, categorization, and interpretation of the selected literature. The analysis was organized around key thematic areas such as governance quality, institutional capacity, socio-economic inequalities, and the sectoral impact of revenue utilization on development outcomes in Nigeria. This approach enabled the integration of diverse empirical findings and theoretical perspectives on fiscal management and public expenditure performance. It also facilitated the identification of recurring patterns in how social, political, and institutional factors influence revenue utilization across different sectors such as education, health, and infrastructure. Through this method, the study provides a comprehensive understanding of how governance structures and socio-economic conditions shape fiscal decision-making and development outcomes in Nigeria.

Findings and Discussions

Socioeconomic Inequality and Revenue Utilization

Evidence from multiple policy reports and empirical studies (World Bank, 2022; UNECA, 2020; OECD, 2022) revealed that socioeconomic inequality significantly distorts revenue utilization in Nigeria, as public expenditure tends to favor urban and politically influential regions over rural and marginalized communities. These reports consistently show that despite increased fiscal revenues, access to public goods such as healthcare, education, and infrastructure remains uneven across income and regional groups. This was supported by Omodero (2020), who affirmed that inequality in Nigeria weakens the developmental impact of public spending due to unequal distribution of resources. However, Iyoha and Oriakhi (2021) argued that inequality is not solely a result of fiscal mismanagement but also reflects structural economic disparities across regions. Despite this view, the majority of evidence indicates that socioeconomic inequality remains a major constraint on effective revenue utilization. Therefore, this finding is considered valid, confirming that inequality significantly undermines equitable development outcomes in Nigeria.

Governance Quality and Revenue Utilization

Findings from IMF (2021), World Bank (2022), and AfDB reports consistently revealed that weak governance structures significantly reduce the efficiency of revenue utilization in Nigeria. These studies show that corruption, lack of accountability, and weak institutional enforcement mechanisms lead to misallocation and leakages of public funds. Akanbi (2019) supported this position, noting that governance quality is a critical determinant of whether public revenue translates into development outcomes. Conversely, some scholars such as Fjeldstad and Moore (2021) argued that governance reforms in recent years have improved transparency in selected sectors, particularly in digital tax administration. However, the dominant evidence suggests that governance weaknesses still outweigh reform gains. On this basis, the finding that poor governance negatively affects revenue utilization is considered valid.

Institutional Capacity and Fiscal Efficiency

Reports from UNECA (2020) and OECD (2022) revealed that institutional capacity plays a crucial role in determining how effectively revenue is mobilized and utilized in Nigeria. Weak administrative systems, poor inter-agency coordination, and limited technical capacity were identified as key barriers to efficient fiscal management. Omodero (2020) supported this view, emphasizing that institutional inefficiencies contribute to delays, waste, and poor implementation of public projects. However, some evidence from World Bank (2022) indicates gradual improvements in financial management systems at the federal level. Despite these improvements, most studies agree that institutional weaknesses remain a major challenge. Therefore, the evidence strongly supports the conclusion that limited institutional capacity reduces the effectiveness of revenue utilization in Nigeria.

Social Accountability and Public Participation

Findings from AfDB (2021), OECD (2022), and World Bank (2022) revealed that low levels of citizen participation and weak social accountability mechanisms limit transparency in revenue utilization in Nigeria. These reports show that public oversight in budgeting processes is minimal, reducing citizens' ability to influence how public funds are allocated and spent. Akanbi (2019) supported this finding, arguing that weak civic engagement contributes to unchecked government spending and inefficiency. However, Gyimah-Boadi and Logan (2020) noted that in regions where civil society engagement is stronger, accountability and service delivery outcomes improve. Despite this variation, the dominant evidence suggests that weak social accountability is a persistent issue. Thus, the finding is considered valid.

Sectoral Allocation and Development Outcomes

Evidence from World Bank (2022), UNESCO (2021), and IMF (2021) revealed that revenue utilization in Nigeria is often skewed toward recurrent expenditure at the expense of capital and social sector investments. These reports indicate that insufficient funding for education, healthcare, and infrastructure limits long-term development outcomes. Iyoha and Oriakhi (2021) supported this position, noting that expenditure misalignment reduces the effectiveness of public finance in promoting human capital development. However, some improvement in capital spending has been observed in recent fiscal reforms. Despite this, the overall evidence indicates persistent imbalance in sectoral allocation. Therefore, the finding that revenue utilization is misaligned with development priorities is valid.

Conclusion and Recommendations

This study examined the social determinants of revenue utilization in Nigeria, that focuse on how governance quality, institutional capacity, socioeconomic inequality, social accountability, and sectoral spending patterns influence development outcomes. The findings from the qualitative documentary analysis revealed that despite increasing public revenues from oil, taxation, and external sources, Nigeria continues to experience weak development outcomes due to inefficiencies in how revenues are allocated and managed. These inefficiencies are largely driven by weak governance structures, limited institutional effectiveness, low citizen participation, and persistent socioeconomic disparities that distort public spending priorities. The study also established that excessive reliance on recurrent expenditure, compared to capital and social sector investments, further limits the impact of revenue on sustainable development. However, the study concludes that the challenges of revenue utilization in Nigeria are not primarily due to revenue scarcity but are rooted in structural, institutional, and social factors that undermine effective fiscal management. Strengthening governance systems, improving transparency, enhancing accountability mechanisms, and ensuring equitable distribution of public resources are therefore essential for translating revenue into meaningful and sustainable development outcomes.

Based on the findings of this study on revenue utilization in Nigeria, it is recommended that government strengthens governance structures by enhancing transparency, accountability, and anti-corruption mechanisms in public financial management to ensure that revenues are efficiently and equitably utilized for development purposes. There is also a need to reinforce institutional capacity through improved training, digitalization of fiscal processes, and better coordination among revenue-generating and expenditure agencies in order to reduce leakages and inefficiencies. Furthermore, government should promote inclusive fiscal governance by expanding citizen participation in budgeting processes and strengthening social accountability mechanisms, enabling communities and civil society organizations to actively monitor public expenditure. In addition, greater emphasis should be placed on reallocating public spending from excessive recurrent expenditure toward capital investments in infrastructure, education, healthcare, and other productive sectors that directly enhance sustainable development outcomes. Finally, policies aimed at reducing socioeconomic inequalities should be prioritized, as equitable distribution of resources is essential for ensuring that revenue utilization translates into broad-based and sustainable development across all regions of the country.

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