

Ethics and Accountability in Nigeria's Civil Service for Sustainable Development

Sawyer Ezekiel

Department of Human Resources,

UAC Foods Limited, Nigeria

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Abstract

This paper offers a critical examination of the ethical challenges confronting Nigeria's civil service, with particular emphasis on advancing sustainable development through the enforcement of control mechanisms aimed at curbing the abuse and misuse of bureaucratic authority. Anchored on a qualitative research paradigm, the study leverages secondary data sources and applies descriptive content analysis to unpack the systemic and institutional dynamics that shape ethical conduct within the public sector.

Findings indicate that institutions mandated to mitigate unethical practices within Nigeria's civil service remain largely ineffective, primarily due to deep-seated systemic weaknesses. This observation is reinforced by Chatham House, which underscores that top-down legislative interventions have been largely unsuccessful in addressing entrenched corruption, owing to persistent political interference, institutional inertia, and inadequate enforcement mechanisms. As a result, unethical conduct and pervasive corruption continue to erode the integrity, accountability, and functional legitimacy of the nation's public bureaucracy.

The study identifies corruption as the most entrenched and pervasive manifestation of unethical behaviour within Nigeria's civil service. This observation is corroborated by Nigeria's 2023 Corruption Perception Index (CPI) score of 25, which places the country 145th out of 180 globally—a ranking that underscores both the endemic nature of public sector corruption and the persistent ineffectiveness of anti-corruption frameworks. Increasingly, the civil service is perceived not as a mechanism for public accountability and national development, but as a domain of bureaucratic privilege, rent-seeking, and administrative inertia. In light of these findings, the paper advocates for the institutionalization of stricter and consistently enforced penalties for corrupt practices as a necessary deterrent to unethical conduct within the civil service. However, it also emphasizes that punitive approaches must be complemented by systemic reforms and the promotion of

integrity role models, in order to address the deeper societal norms that sustain corruption.

Keywords: ethics, accountability, civil service, anti-corruption frameworks, e-governance initiatives, bureaucratic power, sustainable development

1. Introduction

Since its establishment in the 19th century, the Nigerian Civil Service has served as the administrative machinery for formulating and implementing the policies of four distinct governmental eras: the colonial government, post-independence civilian administrations, military regimes, and the current presidential system (Omoyele, 2012:47). Structurally, the Civil Service was divided into various classes, administrative, executive, clerical, auxiliary, and professional, each supervised by the Civil Service Commission, particularly in matters of recruitment, promotion, transfer, and discipline (Ugoh, 2016:360).

In contemporary times, the role of civil servants has expanded beyond policy implementation to include influence over policy formulation and adjudication, thereby making their responsibilities more complex (Sharma, Sadana, & Kaur, 2011:953). Consequently, there is an increasing demand for greater efficiency and effectiveness within the civil service.

According to Eke (2016:290), the civil service inherited from colonial rule was alien, narrow in orientation, and poorly equipped for developmental purposes. Ugoh (2016:360–375) further observed that the Civil Service has historically failed to uphold principles such as tenure security, political neutrality, and impersonality. One of the most pervasive impediments to the effectiveness of the Nigerian Civil Service is corruption, which remains deeply entrenched and is widely regarded as a legacy of colonial administrative practices (Eke, 2016:290).

Currently, the level of corruption in Nigeria's civil service is deeply troubling, suggesting either a lack of ethical frameworks or the failure to enforce existing ones. Public concern over this issue is growing. According to the 2024 Corruption Perception Index (CPI), Nigeria scored 26 out of 100, ranking 140th out of 180 countries, an indication of pervasive public sector corruption and weak anti-corruption enforcement (Statista, 2025; Transparency International, 2023). The CPI assesses countries based on perceived levels of public sector corruption, and Nigeria's score reflects systemic ethical failures, a lack of accountability, and governance deficiencies that have tarnished the image of the civil service globally.

To address these ethical challenges, successive governments have introduced various guidelines and institutional mechanisms, including codes of conduct and anti-corruption policies (Eneanya, 2010:167). Internal mechanisms such as the Civil Service Rules (CSR) and the Civil Service Handbook provide the ethical framework within which the bureaucracy is expected to operate, serving also as tools of accountability (Agara & Olarinmoye, 2009:11). These are complemented by external regulatory bodies like the Code of Conduct Bureau, the Code of Conduct Tribunal, and constitutional provisions in the Fifth Schedule of the 1999 Constitution, which all aim to promote ethical conduct and sanction violations.

Despite these efforts, corruption persists across nearly all sectors and departments of the

Nigerian bureaucracy (Muheeb, 2016). Corruption, defined as any act that contravenes established rules, processes, or ethics in public administration continues to undermine public trust and developmental progress (Ulu, 2009). While modern public administration demands flexibility, accountability, innovation, and bottom-up engagement, Nigeria's civil service remains hindered by outdated structures and ineffective reforms (Ugoh, 2016:376).

This paper, therefore, critically examines the influence of Nigeria's socio-political environment on civil service structure and behaviour, identifies the root causes of unethical practices, assesses their impact on governance and development, and evaluates the effectiveness of institutional mechanisms established to curb such practices within the civil service.

2. Literature Review

2.1 Ethics

The concept of ethics originates from the Greek word *ethos*, which refers to the characteristic spirit of a culture, inner disposition, or morality. This foundational meaning suggests that ethics is deeply embedded in societal values and traditions. Ethics is often viewed in relation to the history of human development, as it deals with the character, conduct, and moral judgments of individuals. It distinguishes between right and wrong, evaluating behaviour against established moral standards and assigning positive or negative value to actions (Hanekom, 1984:58). This highlights ethics as both a philosophical and practical framework guiding personal and collective behaviour. The *New International Webster's Comprehensive Dictionary* (2012) defines ethics as "the study and philosophy of human conduct, with emphasis on the determination of right and wrong." This definition places ethics firmly within the realm of academic inquiry and philosophical reasoning, emphasizing that ethics is not just a matter of personal opinion but a systematic examination of human behaviour. Kwaghga (2014) adds another dimension by describing ethics as the values governing human conduct, especially in relation to the motives behind actions and their outcomes. This perspective underlines the importance of intentionality and consequences in ethical evaluation, suggesting that ethics is not merely about behaviour, but also about the underlying reasons and goals driving that behaviour. Grint (2007) contributes a sociological perspective, defining ethics as a moral system shaped by some schools of thought. His view emphasizes the contextual and interpretive nature of ethics, recognizing that what is considered "ethical" may vary across cultures, institutions, and belief systems. Furthermore, Grint underscores the application of moral values in real-life scenarios, making ethics not just theoretical but highly practical and situation specific.

According to Bonde and Firenze (2013), ethics refers to a set of standards for behaviour that guide individuals in determining how they ought to act in various situations. It involves making choices and providing justifications for those choices. Similarly, Freakley and Burgh (2000) define ethics succinctly as "what we ought to do," emphasizing the necessity of judgment and reasoning in decisions that concern what is right or wrong, good or bad, fair or unjust. Chapman (1993) views ethics as comprising the basic principles of right action and rules of conduct. These may be embedded in established codes or based on an individual's

understanding of acceptable behaviour. Dibie (2014:88) further asserts that ethics requires individuals to engage in reasoning, analysis, and the pursuit of guidance toward appropriate courses of action, particularly vital for those in public service, where decisions have broad social implications. Boatright (2003:22) notes that while ethics is often synonymous with morality, it is typically confined to specific rules and norms governing particular types of conduct, such as professional codes of ethics. This distinction underscores ethics as both a general and specialized guide for behaviour depending on context. Mafunisa (2001) adds that ethics relates to values concerning human behaviour, particularly regarding the rightness or wrongness of actions and the moral quality of motives and outcomes. He explains that rightness refers to what is considered appropriate or approved by society, while wrongness pertains to actions that are deemed inappropriate or disapproved of.

According to Emerson, Menkus, and Van Ness (2011:45), ethics refers to acceptable standards of behaviour within a society, which can be evaluated against commonly accepted community norms. In the context of government affairs, they extend the concept of ethics beyond the actions of individual employees to include the broader notion of public trust. They argue that without public trust, no society can progress or sustain itself in a meaningful way. Similarly, Adeyinka (2014) defines ethics as a set of standards and rules intended to serve as guiding principles for institutions, particularly public institutions. Ethics, in this sense, holds the potential to significantly influence organizational performance and service delivery whether in the public or private sector. It encompasses moral principles that guide individual behaviour and institutional decision-making. Hondeghem (1998:173) emphasizes that ethical behaviour is fundamental to the effectiveness and stability of political-administrative systems, as well as broader social and economic structures. She cautions that corruption not only undermines these structures but also distorts economic competition and threatens the stability of free trade. In the Nigerian context, unethical practices among civil servants are often synonymous with corruption. Such acts go beyond mere administrative failures; they actively erode public trust, damage institutional credibility, and hinder national development. Addressing these unethical behaviours is, therefore, essential to restoring confidence in governance and improving service delivery.

Ethics, as drawn from a range of scholarly perspectives, is best understood as a system of values and standards that guide human behaviour in both personal and institutional contexts. However, its practical application often proves problematic due to the thin and sometimes ambiguous line between what is considered ethical and unethical, or right and wrong. Questions such as “What defines a right or wrong action?”, “What makes an action right or wrong?”, and “How can one reliably recognize ethical conduct?” highlights the inherent complexity of ethical judgment. Attempting to answer these questions often leads to further inquiry, revealing the layered and sometimes subjective nature of ethical decision-making. In many cases, interpretations of right and wrong may ultimately depend on individual perspectives, shaped by diverse cultural, social, or personal backgrounds. This subjectivity underscores the challenge of establishing universally accepted ethical standards in a pluralistic society.

2.2 Accountability

Accountability is not solely a concept confined to the public sector; it manifests in all aspects of life. However, it remains a complex and often elusive concept, with multiple definitions across various fields. According to Hughes (1998:226), the fundamental idea of accountability is that individuals or entities acting on behalf of others are expected to report back and be held responsible to those they represent. Olowu (2002:140) adds that accountability involves "answerability for one's actions or behaviour," which he breaks down into three key components: a clear definition of responsibility, reporting mechanisms, and a system of review, rewards, and sanctions. Amanda (1992) emphasizes that accountability is an "account-giving relationship" in which individual "A" must inform individual "B" of past or intended actions, justify them, and face consequences for misconduct. Eneanya (2015) similarly underscores accountability as answerability, referring to being responsible to someone in a superior position. Onyishi (2009) further highlights the notion of stewardship within accountability, suggesting a broader ethical responsibility to act in the interest of others.

Adegite (2010) defines accountability as the obligation to demonstrate that work has been carried out according to agreed rules and standards, with officers reporting fairly and accurately on performance results in relation to their mandated roles and plans. This concept emphasizes transparency, due process, and the provision of feedback. Pollitt and Geert (2003:89) align with this view, offering a concise description of accountability as "the obligation to explain and justify conduct." This definition highlights a relationship between the actor (the accountant) and the forum (the accountholder or accountee), where the actor must explain their conduct, which may lead to either praise or punishment. This relationship is well-illustrated in a courtroom setting, where the accused (the accountant) must justify their actions to the judge and others present (the forum). In the context of public service, Ayeni (2014) notes that civil servants are accountable upwards through audits and parliamentary scrutiny, and outwards through transparency and openness to stakeholders and the public at large.

Shafritz, Russell, and Borick (2011:193) define accountability as the extent to which individuals must answer to higher authorities whether legal or organizational for their actions, both within society and their respective organizations. Ujah (2010:78) defines accountability as "a system whereby public officers are made to give an account of their stewardship to members of the public." In the public sector, accountability is broader than in the private sector. According to Ole and Crookall (1998), while accountability in the private sector is primarily to the board of directors, the public sector is accountable not only to political authorities such as ministers, cabinets, and the legislature but also to citizens, both those who use government services and those who do not. This makes public sector accountability more subtle and indirect. Stewart (1980), as cited in Hondégheem (1998:132), argues that "public accountability rests both on giving an account and on being held to account." Elected public officials are theoretically accountable to voters, while appointed officials, from clerks to cabinet secretaries, are accountable primarily to the political system, though they also bear responsibility to the public (Shafritz et al., 2011:193).

From the foregoing, the concept of accountability, though universal, takes on a particularly crucial role in the context of public service, including the Nigerian civil service. It is a multifaceted and complex concept that extends beyond simply answering for one's actions; it involves the obligation to provide explanations for decisions and actions and to be held responsible for them. While accountability is observed across various sectors, it is more comprehensive in the public sector, where officials are not only accountable to their superiors but also to the public. This broader accountability is seen in the Nigerian civil service, where civil servants are expected to report their actions, justify their decisions, and ensure transparency in their conduct. As noted by scholars such as Olowu (2002) and Ujah (2010), accountability in the public sector is not only about answering to political authorities but also about serving the citizens, both those directly impacted by services and those who are not. The Nigerian civil service, much like the broader public sector, requires its officials to balance ethical responsibility and stewardship with the need for transparency and public trust. This process is essential for promoting discipline, hard work, and competition, while also ensuring the continuous monitoring of actions and progress.

3. Theoretical Framework of Analysis

The paper utilized the ethical approach of utilitarianism, which belongs to the family of the consequentialist theories. Utilitarianism was postulated by the eighteenth-century philosopher Jeremy Bentham (1748-1832) and John Stuart Mill (1806-1873) in the nineteenth century (Dibie, 2014). Utilitarianism is grounded in the belief that individuals, if driven by compassion and a sense of community, would act in the collective interest rather than for personal gain (Geuras & Garofalo, 2005, cited in Dibie, 2014). This theory suggests that decision-makers should aim to achieve the greatest overall good for the greatest number of people, while minimizing harm (Emerson et al., 2011:153). In utilitarian thought, the rightness or wrongness of an action is determined by the happiness it generates and the pain it avoids, with less focus on the motivation behind the act (Ibietan & Joshua, 2013). Utilitarianism is particularly concerned with the outcomes (consequences) of actions, rather than the intentions or moral character of the person performing the act. In this view, right and wrong are judged based on the utility – the happiness or pleasure – that the action produces. Bentham's formulation of the theory highlights that any action that increases the happiness of a community is considered morally right, provided it does not reduce that happiness. This central principle of utilitarianism asserts that the morality of an action is determined by its ability to contribute to the happiness of the greatest number. Utilitarianism involves a process called "hedonistic calculus," which provides a framework for evaluating the moral worth of actions based on their outcomes. Chukwujekwu (2007), as cited in Ibietan and Joshua (2013), identifies three key elements of this process in relation to determining what constitutes right or wrong actions: (1) the rightness or wrongness of an action should be judged solely by its consequences; (2) these consequences are assessed in terms of the happiness, pleasure, or pain/unhappiness they generate, that is, their overall utility or usefulness; and (3) the value of these consequences can be measured by their duration (how long the effect lasts), intensity (the degree of pleasure or pain), and fecundity (the likelihood that the sensation will not be followed by its opposite). This structured approach emphasizes that moral decisions should

aim to maximize positive outcomes for the greatest number of people.

When applied to the Nigerian civil service, ethics based on utilitarianism emphasizes that civil servants should act in accordance with established rules and regulations that promote efficiency and effectiveness in service delivery. Their actions should contribute to the overall well-being of society. Under utilitarian principles, civil servants are judged not only by their intentions but by the tangible outcomes of their actions. A civil servant might have noble intentions, such as promoting sustainable development, but if their actions result in unintended negative consequences, the moral judgment would be that these actions were wrong, as they failed to produce the greatest good. Thus, utilitarianism asserts that civil servants have a responsibility to act in ways that maximize societal benefits and avoid harm.

In conclusion, utilitarianism as an ethical framework for the Nigerian civil service stresses the importance of evaluating the consequences of civil servants' actions. It highlights the need for decisions that ensure the greatest good for the greatest number, reinforcing that public servants should never engage in actions that do not contribute positively to the welfare of the nation and its citizens. This approach calls for civil servants to consider the broader impact of their decisions, focusing on outcomes that benefit society, in line with the utilitarian ideal of maximizing happiness and minimizing suffering.

4. Ethics and Accountability in Nigeria Civil Service for Sustainable Development

Historically, the roots of corruption in Nigeria's civil service lie not merely in individual attitudes but in the structural legacy of its social system. The colonial era introduced administrative practices that fostered unethical behaviour and weak accountability mechanisms (Ugoh, 2016:246). Even before independence, misuse of public resources for personal gain was evident (Storey, 1953, cited in Ogbeidi, 2012), despite colonial safeguards (Agara & Olarinmoye, 2009). Post-independence, the parliamentary era (1960–1966) was marred by official corruption, prompting the first military coup in 1966 (Ogbeidi, 2012). Although Shagari's civilian regime (1979–1983) launched an ethical revolution and established the Code of Conduct Bureau, corruption persisted (Eneanya, 2010). Successive military regimes (1983–1999) made similar anti-corruption promises, yet, as Olagboye (2005:214) notes, they achieved little in curbing systemic abuse.

Following Nigeria's return to democratic rule in 1999, President Olusegun Obasanjo initiated a series of anti-corruption reforms aimed at restoring the nation's image and promoting sustainable development. As Enweremadu (2012) notes, these efforts included the establishment of the Independent Corrupt Practices Commission (ICPC) in 2000 and the Economic and Financial Crimes Commission (EFCC) in 2003. Despite these initiatives, corruption remained pervasive. According to Nwankwo, Ananti, and Madubueze (2015), numerous high-profile scandals during this period exposed the persistence of unethical practices. Notable cases include the falsification of credentials by Salisu Buhari and Ephraim Enwerem, a contract scandal involving Senator Chuba Okadigbo, and the NITEL privatisation fraud. Professor Fabian Osuji was also implicated in a budget padding scandal while serving as Minister of Education. Additionally, Mohammed (2013) highlights major corruption cases involving former state governors. James Ibori of Delta State was arrested by

the EFCC for laundering over ₦9.1 billion. Orji Uzor Kalu, former Governor of Abia State, allegedly used ₦3.1 billion in looted funds to finance SLOK Airline and two banks in The Gambia and Sierra Leone. Saminu Turaki of Jigawa State was accused of using ₦36 million in public funds to acquire oil blocks from the federal government. These cases underscore the entrenched nature of corruption despite institutional reforms.

According to Eneanya (2010), one of the accused in the controversial murder case of former Attorney General – Bola Ige, Iyiola Omisore, was able to obtain a senatorial nomination form, campaigned, and won an election, all while in prison. This, he argues, is a clear indication of unethical behaviour and social injustice during that regime. Ogbeidi (2012) similarly contends that corruption during the Obasanjo administration was widespread from the highest levels of government to the grassroots making the anti-corruption drive appear ironic. Ogundiya (2012), as cited in Mohammed (2013:124), observed that the Fourth Republic was characterized by political and bureaucratic corruption becoming the norm rather than the exception. While some anti-corruption efforts recorded modest success, these were overshadowed by the numerous failures. Muheeb (2016) notes that the Obasanjo administration (1999–2007) made some progress, notably through the controversial impeachment of five sitting governors over allegations of corruption and abuse of office.

Furthermore, the administration of the late former President, Umaru Musa Yar'Adua proclaimed a commitment to fighting corruption and upholding the rule of law and due process. However, as noted by Nwankwo et al. (2015), the reality often contradicted this rhetoric. A notable example is the case of James Ibori, who was acquitted of corruption charges in Nigeria but later convicted in a British court for the same offenses, highlighting the shortcomings of the Nigerian judicial system. Similarly, Ugoh (2016:253) cites the case of Patricia Etteh, a former Speaker of the House of Representatives, and her deputy Alhaji Babangida Nguroje, who approved an unbundled ₦628 million for the renovation of their official residences. Mikail and Yusuf (2014) also reported that the former Minister of Health, Professor Adenike Grange, was implicated in the unauthorized sharing of public funds as end-of-year bonuses. Additionally, Oladimeji Bankole, former Speaker of the House of Representatives, and his deputy, Alhaji Bayero Nafada, were investigated by the EFCC for the alleged mismanagement of public funds. According to Nwankwo et al. (2015), high-profile corruption cases such as those involving James Ibori (2009), Patricia Etteh (2007), and Dimeji Bankole (2010) were ultimately unproductive, with little or no consequences for those involved. Instead, some of the individuals implicated like Mrs. Olubunmi Etteh were ironically awarded national honours in the 2010 National Award ceremony. Public contract execution became increasingly devoid of value-for-money principles, while civil servants played a complicit role by falsifying reports and obstructing the implementation of developmental programs (Eneanya, 2010).

Nigeria has introduced various economic and ethical policies aimed at achieving sustainable development and positioning the country as a regional and global economic power. However, these efforts have largely failed, and the situation continues to deteriorate. During the administration of former President Goodluck Jonathan, unethical practices and accountability issues remained widespread in the civil service, with little to no effective response from the

government. According to Ijewereme (2015), the Jonathan administration lacked the political will and determination to combat corruption, despite numerous allegations involving public officials. An audit of his administration revealed an unprecedented number of ghost workers within the Nigerian Federal Civil Service. Similarly, as noted by Nwankwo et al. (2015), the administration was plagued by high-profile corruption scandals such as the Farouk Lawan vs. Femi Otedola bribery case, the fuel subsidy fraud, and the police pension scam, further evidence that it was no different from previous regimes in terms of corruption. The administration's lax attitude toward these issues emboldened civil servants to continue engaging in unethical practices without fear of consequences. Furthermore, Abdurashed Maina, former Chairman of the Pension Reform Task Team, faced trial for allegedly embezzling ₦2.8 billion meant for pensioners (Odunsi, 2016). Mikail and Yusuf (2014) observed that the Jonathan government also attempted to protect prominent corrupt figures by granting them national pardons and bestowing national honours. A notable example is the controversial pardon of former Bayelsa State governor, the late Chief Diepreye Alamieyeseigha, despite numerous corruption charges. Additionally, Ms. Arunma Oteh was reinstated as Director General of the Securities and Exchange Commission (SEC) by President Jonathan, disregarding her earlier suspension by the National Assembly over allegations of financial mismanagement.

It should be noted that these unethical practices could not be perpetuated without the active collaboration between civil servants and the political class. As observed by Florence, Cyril, and Justine (2015), many alarming revelations of financial mismanagement, maladministration, and corruption in the polity would not have occurred without the explicit or tacit involvement of civil servants in the respective ministries. Scandals such as pension fraud, the inflated purchase of two BMW cars in the aviation ministry, the kerosene and fuel subsidy scams, and the hiring of aircraft by public officials at exorbitant rates are just a few examples of the collusion between politicians and bureaucrats in acts of misconduct.

According to El-Rufai (2013) *“Anyone entering or in public leadership in Africa, particularly Nigeria has two choices to make. The first is to join the dysfunctional and corrupt system, derive some illicit and substantial income from it, enjoy a comfortable standard of living, retire with some assets and cash tucked away, and hope to live happily ever after. The second choice is to want to change the system for the better in a way that benefits the many rather than the few elites, but this choice has high probability of failure and earns for the deviant aggravation, frustration and other retribution. Any success or failure in Nigeria in any aspect of government derives precisely from people making anyone of these two choices”*. This highlights the entrenched nature of political and bureaucratic corruption within the civil service and underscores the challenges associated with reforming such a deeply rooted system.

One of the key reasons Nigerians elected Buhari in 2015 was his campaign promise to address corruption in the country. During the launch of a capacity-building initiative for civil servants, President Buhari highlighted that Nigeria's civil service, plagued by a lack of innovation and unethical practices, had led to inefficiency, low productivity, and a lack of responsiveness to public needs. This situation poses a significant threat to sustainable

development, as the civil service is the backbone through which government policies are implemented. At a 'national sensitisation campaign' aimed at rallying support for the anti-corruption fight, Nigeria's Minister of Information and Culture, Lai Mohammed, revealed that 55 individuals, including former governors and civil servants, had stolen over N1.34 trillion between 2006 and 2013. As noted by Faul (2016, cited in Muheeb, 2016), this sum; more than a quarter of Nigeria's 2015 national budget could have been invested in much-needed infrastructure development.

The Buhari administration, like its predecessors, reaffirmed its commitment to combating corruption. However, this raises important questions: With multiple administrations pledging to fight corruption since the first republic, why is Nigeria's economy still in its current state? Why has the country failed to achieve sustainable development? Why are security issues still rampant? And most importantly, what exactly have previous administrations been addressing in their anti-corruption efforts? The Buhari administration introduced the Treasury Single Account (TSA), which was previously deemed impossible in Nigeria, to prevent public officials from diverting public funds into personal accounts. Additionally, through the effective implementation of the TSA and the Bank Verification Number (BVN), the Buhari government managed to remove 23,000 non-existent employees from the Civil Service payroll, saving billions that would have otherwise been misappropriated (Malami, 2017:5).

The whistle-blowing policy was introduced with the aim of increasing the exposure of financial crimes, supporting the fight against corruption, improving public confidence in government entities, and enhancing transparency and accountability in the management of public funds. The policy is designed to encourage individuals with credible information about violations of financial regulations, mismanagement of public funds, financial fraud, and theft to report such issues. According to Popoola (2016, cited in Muheeb, 2016:93), the Minister emphasized President Buhari's statement that corruption would ultimately destroy Nigeria if drastic measures were not taken. He further highlighted that the judiciary played a critical role in the success of the fight against corruption, warning that without proper judicial action, pending corruption cases could drag on, potentially outlasting the Buhari administration.

In 2017, Babachir Lawal, the Secretary to the Government of the Federation (SGF), and Ambassador Ayo Oke, the Director-General of the National Intelligence Agency (NIA), were suspended over allegations of corruption. Additionally, Prof. Usman Yusuf, the Executive Secretary of the National Health Insurance Scheme (NHIS), was suspended for alleged fraud (NTA, July 7, 2017). In 2018, the Federal Government released a list of individuals accused of looting the nation's treasury. Notable names included Dr. Raymond Dokpesi, Chairman of DAAR Communications; former Minister of Petroleum Resources Dieziani Alison-Madukwe; Alex Badeh, former Chief of Defence Staff; Inde Dikko, former CG of Customs; Femi Fani-Kayode; Senators Stella Oduah and Jonah Jang; and the former Governor of Plateau State, among others (Channels Television, 2018).

The anti-graft efforts of the Buhari-led administration sparked mixed reactions. While some individuals praised the administration's commitment to fighting corruption, others criticized its approach. According to Asadu (2018), the United States criticized the Buhari government

for failing to implement effective laws against corruption, which it believes has contributed to the perpetuation of corrupt practices. In its 2017 Human Rights Report, the U.S. noted that corruption remained widespread at all levels of government. On the other hand, Nwachukwu (2018) highlights that Buhari's fight against corruption earned him recognition from the African Union (AU), which appointed him to champion the anti-corruption crusade across the continent. Despite these accolades, Transparency International's 2017 Corruption Perceptions Index ranked Nigeria 148th out of 180 countries, signaling that corruption remained prevalent during that period, even compared to later years like 2024. The Nigerian government, however, rejected the 2017 report, asserting that accountability has become a cornerstone of the administration, and corruption now carries consequences (Agbakuwru, 2018). One of the primary reasons Nigerians voted for Buhari was his promise to address corruption, but there is growing frustration as corruption seems to continue unabated.

In 2018, the ghost worker phenomenon continued to plague Nigeria's civil service, despite previous biometric verification initiatives aimed at curbing payroll fraud. Thousands of fictitious employees remained on government payrolls, siphoning off billions of naira from public funds annually (Inuwa, 2021). This persistent issue highlighted the inefficiency of existing oversight mechanisms and the complicity of civil servants at various levels. Alongside the ghost worker scandal, procurement fraud remained a pervasive form of corruption during this period. Contracts were routinely inflated, split, or awarded to unqualified firms linked to powerful officials. Investigations revealed that billions of naira were siphoned through fraudulent procurement practices in infrastructure projects intended to alleviate poverty and enhance public services (Ijewereme, 2015). Budget padding also became a prevalent systemic problem, with legislators inflating budgetary allocations for personal gain. A prominent case involved Abdulmumin Jibrin, then Chairman of the House Committee on Appropriations, who accused Speaker Yakubu Dogara and three other principal officers of inflating the 2016 budget by inserting N40 billion for personal projects. This led to Jibrin's removal from his position (Sesan, 2016). Additionally, former President Muhammadu Buhari accused the National Assembly of increasing the 2018 budget by N90 billion and adding projects without proper justification. The National Assembly also reportedly added N264 billion to the 2020 budget, inserting projects that President Buhari deemed unpatriotic. High-profile cases of mismanagement also emerged. For instance, allegations of embezzlement within institutions like the Joint Admissions and Matriculation Board (JAMB) highlight the misuse of public funds. In one infamous case, it was reported that billions of naira were unaccounted for under dubious circumstances ("a snake swallowed it"), symbolizing the absurdity of corruption excuses (Inuwa, 2021).

The inauguration of President Bola Ahmed Tinubu in May 2023 marked a turning point in Nigeria's fight against corruption. Campaigning on a platform centered around ethics and accountability, Tinubu promised sweeping reforms to restore trust in governance. His administration introduced several policies aimed at curbing corruption within the civil service. One of the first initiatives was the establishment of special anti-corruption courts nationwide. These courts were tasked with expediting corruption cases and ensuring strict penalties for offenders. Within six months, these courts reported an increase in case resolutions from an

average duration of eight years to three years (TransparencIT, 2024). The administration launched a transparency portal for monitoring government expenditures and procurement processes. This digital platform allowed citizens to track public spending and report irregularities anonymously. While still in its infancy, the portal has been credited with reducing procurement fraud by enabling real-time oversight (World Justice Project Rule of Law Index, 2022).

Despite these reforms, systemic corruption remains a formidable challenge. The entrenched culture of nepotism and favoritism continues to undermine merit-based recruitment and promotions within the civil service (Ijewereme, 2015). Nepotism flourished during this period as political appointees prioritized family loyalties over competence in civil service appointments. This practice not only eroded institutional integrity but also perpetuated inefficiency and waste within government agencies (Azelama, 2002). The Economic and Financial Crimes Commission (EFCC) has reported widespread irregularities in infrastructure contracts. These include awarding contracts to unqualified firms and inflating project costs. Such practices hinder infrastructure development and exacerbate inequality by prioritizing personal enrichment over public welfare (Nkpe & Akanle, 2023).

5. Factors Responsible for Unethical Practices among Civil Servants in Nigeria

5.1 Political Factors

According to Eneanya (2010:178), there has been a consistent lack of political will and commitment among both administrative and political leaders to combat corruption and unethical behaviour within the civil service. Adesopo (2013:4) further asserts that this political factor involves deliberate violations of established ethical standards by the political class, driven by corruption and the erosion of bureaucratic principles. Ugoh (2016:243) highlights that politicians who formulate and implement laws on behalf of the people, are often corrupt themselves, creating policies that serve their interests rather than those of the public. This perspective is supported by Smith (2008), who argues that Nigeria suffers from widespread corruption because its leaders are inherently corrupt.

5.2 Economic Factors

The worsening economic situation in Africa has eroded the official income of the bureaucratic class, prompting negative survival strategies (Adesopo, 2013:194). In Nigeria, this is exacerbated by dwindling oil prices and rising inflation, which reached 24.5% in 2023 and is projected to peak at 31.6% in 2024 before moderating to 20.7% in 2025 (AfDB, 2024). This inflationary pressure has severely reduced civil servants' purchasing power, making it difficult for them to meet basic needs. Stagnant wages and irregular payments further heighten their vulnerability to unethical practices like bribery and embezzlement.

The naira's 95.6% depreciation in 2023, following a floating exchange rate policy, has eroded salary values, pushing civil servants into financial distress and incentivizing corrupt behaviours (AfDB, 2024). The removal of fuel subsidies in 2023 increased petrol prices by over 167%, adding to household burdens (AfDB, 2024). With 63% of Nigeria's population experiencing multidimensional poverty and 40% facing income poverty, civil servants are not

immune to these challenges (World Bank, 2024). Many resort to unethical coping mechanisms, such as bribery or fraud.

Despite these economic hardships, public servants' salaries have not been significantly adjusted to reflect the rising cost of living. Poor remuneration and irregular payments expose them to unethical practices, including lack of commitment, theft, and indiscipline (Eneanya, 2010:185).

5.3 Cultural Factors and Tolerant Attitude of the Society

The worsening cultural situation in Nigeria has entrenched corruption within its civil service, with customs, family pressures, and ethnicity serving as significant drivers. As noted by El-Rufai (2013:92) and Salisu (2000), corrupt individuals are often celebrated with political appointments and community recognition, reinforcing a culture that prioritizes wealth over integrity. This trend persists today, with societal norms equating wealth with success regardless of its source (Chinweuba, 2018). The glorification of corrupt individuals, such as former Governors Diepreye Alamieyeseigha and James Ibori, who received warm welcomes despite their corruption charges, exemplifies how corruption has become normalized (Salisu, 2000). The shift toward materialism has weakened moral authority, with traditional leadership roles now awarded based on financial influence rather than integrity (Ani, 2009). To address these cultural roots of corruption, Nigeria needs cultural reorientation programs, stronger traditional leadership, and clearer legal frameworks to distinguish between traditional gift-giving and bribery. Promoting meritocracy and leveraging media campaigns to celebrate ethical conduct can also help reverse the erosion of integrity within the public bureaucracy.

6. Effectiveness of Government Institutions in the Management of Unethical Behaviour in Nigeria

6.1 Economic and Financial Crimes Commission (EFCC)

The EFCC was first proposed by a 2002 law, the Economic and Financial Crimes Act 2002, but came into existence only on 11 April 2003. According to the Act, the commission is tasked with the responsibility of conducting investigations into crimes of a financial and economic nature, such as 419, money laundering, counterfeiting, capital and market fraud, cybercrimes, credit-card frauds, contract frauds, and terrorism and terrorism financing (Enweremadu, 2012:27).

Since its inception, the EFCC has recorded significant achievements under various leaderships. Farida Waziri's tenure (2008–2011) saw over 650 convictions and the prosecution of 75 high-profile cases. Ibrahim Lamorde secured 117 convictions in 2013, 126 in 2014, and recovered over \$925,000 between 2013 and 2015 (Lawrence, 2016:343). Ibrahim Magu's leadership in 2016 achieved over 140 convictions and recovered billions of dollars. However, according to Ndujihe, 2015 cited in Lawrence (2016:343) most of these convictions are low profile cases because high profile cases involving ministers, former governors and lawmakers are still pending.

The Commission however successfully convicted some past chief executives of some states

and some well-placed Nigerians such as Diepreye Solomon Alamiyeseigha of Bayelsa state (2013), Orijji Uzoh Kalu of Abia state (2007), Tafa Balogun former Inspector General of Police (2005), Bode George (2009), Cecilia Ibru (2010) and Lucky Igbenedion (2008). Joshua Dariye, former Governor of Plateau State was also convicted and initially sentenced to 14 years in prison. His sentence was later commuted to 10 years by the Court of Appeal (Channels TV, 2018). Former Governor of Taraba State, Jolly Nyame, was convicted and sentenced to 12 years in prison with a fine of N495 million for corruption (Channels TV, 2018). Justice Okon Abang of the Federal High Court Abuja on November 8, 2021, convicted former chairman of the Pension Reform Task Team (PRTT) Abdulrasheed Maina on charges of money laundering brought against by the Economic and Financial Crimes Commission, EFCC and sentenced him to eight years imprisonment. Some high profiles individuals are currently facing prosecution such as:

- Yahaya Bello (Kogi State): Charged in two separate cases involving over N190 billion in money laundering and breach of trust charges (Uwujaren, 2024)16.
- Willie Obiano (Anambra State): Arraigned on nine counts of money laundering, diversion of funds, and corruption totalling N4 billion (Uwujaren, 2024)16.
- Abdulfatah Ahmed (Kwara State): Facing prosecution alongside a former commissioner for money laundering and mismanagement of N10 billion (Uwujaren, 2024)16.
- Darius Ishaku (Taraba State): Accused of misappropriating public funds (Uwujaren, 2024)13.
- Saleh Mamman (Former Power Minister): Charged with conspiracy and money laundering involving over N33 billion (Enumah, 2024)3.
- Olu Agunloye (Former Power Minister): Accused of fraudulent contracts in the Mambilla Power Project worth \$6 billion (Enumah, 2024)3.
- Sadiya Umar-Farouk (Former Minister of Humanitarian Affairs): Under investigation for alleged misappropriation of N37 billion (Enumah, 2024)3.
- Betta Edu (Former APC Woman Leader and Minister of Humanitarian Affairs): Investigated for alleged diversion of N585.2 billion meant for poverty alleviation (Enumah, 2024)3.
- Halima Shehu (Ex-National Coordinator of NISP): Probed over N44.8 billion in fraud (Enumah, 2024)3.

It should be noted that the commission also keeps losing high profile cases. The EFCC has complained about losing cases due to frivolous court judgments based on technicalities rather than the merits of the case. This has been cited as a major challenge in securing convictions in high-profile corruption cases (This Day Live, 2023). The EFCC lost a high-profile case against Senator Peter Nwaoboshi when the Supreme Court acquitted him of fraud charges. This decision was a significant setback for the EFCC, highlighting the challenges it faces in securing convictions in high-profile cases (The Whistler, 2023). Former Governor of Plateau State, Jonah Jang, was acquitted by a court on charges of misappropriating N6.3 billion. Although the EFCC planned to appeal the decision, no update has been reported on the appeal's status (Punch, 2023). The EFCC faced a setback when a Niger State High Court

granted a no-case ruling in favor of former Governor Babangida Aliyu and others accused of diverting N4 billion. The EFCC has appealed this decision (ICIR Nigeria, 2024).

6.2 Independent Corrupt Practices (and Other Related Offences) Commission (ICPC)

The ICPC was established by the Corrupt Practices and Other Related Offences Act, 2000, with the primary responsibility to prevent corrupt practices, investigate and prosecute corrupt persons in Nigeria, particularly in the public sector (Malami, 2017). According to Awopeju (2015:62) the commission secured a total number of 52 convictions and 349 filed cases in court from 2001 to 2013. The percentage of convictions secured compared to the number of cases filed in court was 14.9%. This is far below average which shows that the ICPC has been ineffective in fighting corruption in Nigeria. He further analysed that out of the 52 convictions, only 1 high level case led to conviction out of a number of prominent political figures such as Ghali Umar Na'Abba, the former Speaker of the House of Representatives (2002), Fabian Osuji, Head of the Nigerian Federal Ministry of Education (2006), Cornelius Adebayo, Head of the Federal Ministry of Communication and Transport (2007), Vincent Ogbulafor, PDP National Chairman (2010) etc. that were accused of corruption. This was just 0.29% of all the convictions made. The ICPC has however improved since 2013 with its convictions, securing a total of 180 convictions up to 2021 (Peoples Gazette, 2021). That is about 246% increase in convictions from 2013. The ICPC has continued to secure additional convictions. For instance, between 2023 and 2024, it secured 31 convictions (ICPC, 2024). Over a four-year period ending in 2023, the ICPC reported securing 90 convictions (Punch, 2023).

The commission has made some high-profile convictions. Professor Kayode Carroll Oni and Mr. John Olajide Abolarin were convicted for conspiracy and misappropriation of public funds amounting to N54,850,000 while serving at the Nigeria Centre for Agricultural Mechanization (NCAM), Ilorin. They were sentenced to six months imprisonment on each count with the option of a fine (ICPC, 2022). Former Director of Police Pension Fund, Esai Dangabar, was accused of misusing N32.8 billion from the Police Pension Fund. Although not directly convicted by the ICPC, his case highlights corruption within public institutions (TheCJID, 2024). These cases illustrate efforts by anti-corruption agencies in Nigeria to hold public and civil servants accountable for unethical practices.

6.3 Code of Conduct Bureau/Tribunal

The CCB and Tribunal Act CAP 56, LFN 1990- The Code of Conduct Bureau (CCB) and its twin sister, the Code of Conduct Tribunal are Extra – Ministerial Departments set up by the Federal Government under the Code of Conduct Bureau and Tribunal Act, Cap 56, LFN 1990. This Act gave the Bureau the mandate “to establish and maintain a high standard morality in the conduct of Government Business and to ensure that the actions and behaviour of Public Officers conform to the highest standard of public morality and accountability.”

Over the past decade, the CCB has charged 889 individuals before the CCT, securing convictions of only 45. This represents about 5% of those charged (Punch, 2019). A notable case involved former Minister of Niger Delta Affairs, Godsdan Orubebe, whose conviction

was later overturned by the Court of Appeal. Additionally, the case involving Senate President Bukola Saraki is a notable example of a high-profile investigation and trial in Nigeria. In September 2015, the CCB arraigned Saraki before the Code of Conduct Tribunal (CCT) on a 13-count charge related to false declaration of assets and non-compliance with the Code of Conduct for Public Officers. The charges included allegations of making false declarations in forms submitted to the CCB before and after his term as Governor of Kwara State, operating a foreign account in breach of the Code of Conduct Bureau and Tribunal Act, and failing to disclose some properties acquired during his tenure as Governor (Punch, 2017; PLAC Legist, 2020). Eventually, the CCT dismissed all 18 counts against Saraki due to a lack of evidence. The tribunal ruled that the prosecution failed to provide credible evidence, rendering the charges defective (Premium Times, 2017). However, the Federal Government filed an appeal against the acquittal, but no further conviction was secured. According to Eneanya (2010) the major limitation of the bureau is that it does not cover all civil servants. The junior and middle-level officers are rarely affected by the bureau's provisions except top administrative and political executives. Also, certain government officials have immunity clauses against prosecution.

7. Impact of Unethical Behaviour and Lack of Accountability in Nigeria's Civil Service

Unethical practices such as corruption, falsification of age, tribalism, contract fraud, misappropriation of funds, bribery, and lack of accountability persist in Nigeria's civil service, with severe implications for governance and development. These practices undermine efficiency, discourage investment, and disproportionately harm marginalized groups, particularly women and children (Malami, 2017:3). Corruption has also been linked to the rise in organized crime, violence, and terrorism across Nigeria (Chatham House, 2025). For example, the ghost worker syndrome remains a significant issue; in 2016, over 23,000 ghost workers were discovered on government payrolls, costing the country ₦2.3 billion monthly (The Nation, 2025). Similarly, the Senate uncovered over ₦3 trillion in fraudulent allocations within ministries and agencies in 2023 (The Nation, 2025).

The systemic nature of corruption erodes trust in institutions and promotes inefficiency. As Egharevba and Chiazor (2012) noted, corruption undermines state effectiveness in service delivery, fosters political instability, and corrodes public trust. Uji (2015) highlighted how corruption leads to the abandonment of critical projects like Ajaokuta Steel and Itakpe Iron Ore, stalling economic growth. Furthermore, research by Chatham House (2025) revealed that politicization and weak enforcement mechanisms perpetuate impunity among public officials. High-profile cases such as those involving Diepreye Alamieyeseigha and James Ibori illustrate how societal norms often reward corrupt individuals with community honours rather than accountability.

8. Conclusion

Nigeria's public service has experienced both the persistence of unethical practices and notable reform efforts. Currently under President Tinubu's administration, initiatives such as the establishment of anti-corruption courts and the introduction of transparency portals mark progress toward enhancing accountability. However, systemic challenges remain entrenched.

As highlighted by Chatham House (2025), top-down legislative responses have largely failed to curb corruption due to politicization, systemic issues, and weak enforcement mechanisms. Further underscoring the scale of the problem, a 2023 report by the United Nations Office on Drugs and Crime (UNODC) estimated that public officials received bribes amounting to ₦721 billion annually. Yet, there are signs of change: over 70% of Nigerians reportedly refused to pay bribes at least once during the year—a growing societal resistance that signals hope for a cultural shift toward integrity and transparency.

9. Recommendations

Unethical behaviour and lack of accountability have become deeply ingrained in Nigerian culture, necessitating a comprehensive reorientation of the public on the dangers of corruption. Public awareness campaigns should leverage strategic communication tools such as drama, arts, and community engagement to reshape societal attitudes toward integrity and accountability (Open Government Partnership, 2024). The executive, legislature, and judiciary must demonstrate greater commitment to tackling unethical behaviour by enforcing transparency and accountability at all levels of government. This includes publishing regular reports on anti-corruption cases and ensuring that justice is upheld without political interference (UNODC, 2024).

Stiffer sanctions for corrupt practices are essential, as current penalties fail to deter offenders effectively. Drawing lessons from countries like China, where corruption attracts severe punishments, Nigeria's legislature should enact stricter laws to address the systemic issues fueling corruption (Chatham House, 2017). However, these measures must align with human rights standards to ensure fairness and proportionality in enforcement.

The autonomy of anti-corruption agencies such as the EFCC and ICPC must be strengthened. These agencies should operate independently without political interference while receiving adequate funding to enhance their investigative capacities (UNODC, 2024). Additionally, e-governance initiatives such as the Treasury Single Account (TSA), Integrated Personnel Payroll Information System (IPPIS), and Biometric Verification Number (BVN) should be expanded to reduce opportunities for corruption by promoting transparency in financial management and payroll systems (IFAC, 2023).

Finally, fostering collective action against corruption is critical. Civil society organizations (CSOs) and media platforms should collaborate with government institutions to monitor anti-corruption efforts and hold public officials accountable. This participatory approach can help depoliticize oversight institutions and promote a culture of transparency across all sectors (World Justice Project, 2024). Additionally, fostering integrity role models within the civil service can help reshape social norms that enable corruption. Without decisive action to combat unethical behaviour and promote accountability, Nigeria risks further developmental stagnation.

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