



Ethical Leadership and Accountability in the Nigerian Public Service

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Abstract

This paper examined ethical leadership and accountability in Nigeria's public service. It focused specifically on the role of ethical leadership on accountability in Nigeria's public service. The data utilized for the study were based on qualitative research which includes the secondary data information gathered through online materials, academic journals and so on. Findings from the study revealed that accountability mechanisms which include the Public Service Rules, Public Complaint Commission, EFCC, ICPC, Code of Conduct and so on have not arrested the culture of unaccountability in the public service. The opaqueness and lack accountability has remained unabated despite the efforts to contain it. The study concluded that the role of the accountability mechanisms is not adequate enough to contain the culture of lack of accountability in the public service, rather the Government should promote ethical leadership in the public service which in turn will engender an accountability culture in the public service.

keywords: Accountability, Ethics, Leadership, Ethical leadership, Public Service, Corruption

Introduction

Existing studies in literature revealed that leadership which practice the principle of accountability is pivotal to effective and efficient public service (Gberevbie, Shodipo and Oviasoghie, 2013; Adejuwon, 2014). Consequently, there is an increasing advocacy for improvement of public sector accountability over the years (Adejuwon, 2014; Etim, Jeremiah & Jeremiah, 2020). This is imperative because the lack of accountability in the public sector creates room for corruption with dire consequences (Ejere, 2012). The culture of accountability mandates the public office holder to render a full account of their activities to the public. Similarly, Agba et. al. (2008) posits that "accountability demands that the public should know when money came into government treasury and how the money was used."

In Nigeria, the call to strengthen accountability mechanisms in the public service is not a contemporary public outcry. This is mainly because it has been identified as a constant cause of concern in the public sector (Ejere, 2012; Etim et al., 2020). Buhari (1999) observed, "it is an understatement to say that there has been a clear lack of accountability in the conduct of public affairs in this country". However, despite the importance of promoting and strengthening accountability in the public sector, there is a

compelling necessity of virtually equal magnitude to emphasize the principle of ethical leadership in public affairs.

Scholars have established that there is a strong influence of leadership on proper accountability in the handling of public affairs (Edoho 2007; Kuada 2010). The role of leadership in achieving organizational goal and objectives is considered vital and imperative (Ujo 1995; Klenke 2007; Kuada 2010). It is also unarguable, particularly in developing countries that the absence of accountability fuels various unethical public sector practices (Etim et al, 2020). The foregoing implies that the nature of leadership that superintends over accountability process in the public sector is significantly consequential. Menzel (2007) argued that for there to be good outcomes in the public sector ethical leadership is a necessity in this regard.

Since existing literature has affirmed that leadership performs extensive role in fostering proper accountability in every organizations (Edoho 2007; Kuada 2010), it is imperative to commit substantial attention to the force that drives accountability process and not just the framework from which enforcement is implemented. In the light of the aforementioned, the central argument of this paper is that ethical leadership should occupy our prioritization as we pursue the course of strengthening accountability in the public

sector. This paper seeks to encourage policy makers to initiate strategies that can promote ethical leadership in the public service, which consequently galvanizes an environment of accountability and integrity.

Methodology

The paper adopted qualitative research design. As a result, secondary data from journals, relevant books, magazines, the internet and newspapers were analyzed to determine the relationship between ethical leadership and accountability in Nigeria's public service. The qualitative method affords the opportunity of eliciting in-depth knowledge of how ethical leadership foster accountability culture. The study specifically collates data from academic literature and other relevant materials that focused on ethical leadership, accountability and transparency, the public service and so on. The secondary data were gathered through a review of peer reviewed journals, books, and reputed institutional publication.

Theoretical Perspective

This paper adopted the authentic leadership theory to analyse the role of ethical leadership as a driver of accountability practices in organizations either in the public or private. The rationale behind the choice of this theory hinges on the fact that every organization requires the leadership that fosters the culture of accountability, transparency and probity for smooth sailing of the organisation.

According to Walumbwa et al (2008) authentic leadership theory is a positive leadership theory that concentrates on developing the psychological and the ethical climate of managers and followers. The framework of analysis of authentic leadership theory specifically centres around four major characteristics which are self-awareness, internalized ethics, balanced information processing and relational transparency. In general, these elements form the basic traits, tendencies and behavioural pattern of authentic leadership theory. Lehmana et al (2019) argued that authentic leadership provides the intersection between organisations internal values and its external expression. It centres around behavioural tendencies, meaningful social relationship and qualities that is considered valuable, in high demand and are considered uncommon practices. Jiewen, Ahmad & Xiaoyang (2024) expressed the fact that the "authentic leaders use their own positive moral values to inspire and influence their followers". By virtue of this of leadership style, the authentic leader fosters a culture of ethical behaviour, authentic leaders motivate their followers to not only follow but also to develop themselves, ultimately contributing to the overall success of the organization (Zhang et al., 2021).

The theory posit that authentic leaders, whether in the public or private organisation, possess the attributes of transparency and in addition they exhibit proper ethical behaviour that centres on probity, which is required to engender accountability culture in the organization (Avolio et. Al. 2009; Kuada 2010). There are certain leadership traits that can drive and encourage the practice of accountability. These trait include and not limited to transparency, honesty and integrity. These attributes produce a work environment that voluntarily submits to checks and balance mechanisms in existence (Kuada 2010).

There are a number of derivatives from the application of authentic leadership theory to the public organization, firstly, because of the trait of honesty, transparency, accountability inherent in authentic leaders, there is a trust built around such leadership from the subordinates. as a result of this foregoing, there is an environment where intrpersonal relationship is improved, there is collaboration and team work (Iszatt-White&Kempster, 2019)

Secondly, the authentic leader is able to create a positive work environment which is a fallout of the exemplary leadership, consistent value and behavior. This characteristics inspires the employees compels a sense of commitment from employees. In view of the aforementioned traits of the authentic leadership, the positive work environment which is a direct consequence increases employee engagement, accountability which in turn improves organisation outlook.

Furthermore, the authentic leadership gives attention to practise of transmitting values and provide a guide to team members to foster the ethical values and acceptable codes of conduct. through the principle of reproducing the right values in team members, a culture of ethical standard and right values is created in the work environment. By virtue of this, authentic leadership becomes a solution to leadership unethical issues in society (Corriveau, 2020).

Accountability In Nigeria's Public Service

From the period of independence to the contemporary Nigerian society, the state of accountability in the public sector leaves much to be desired (Thovoethin, 2003). The Nigerian post-independence experiences aptly provide ample evidences to buttress the foregoing claims, as public accountability has been very weak since the first republic (Adejuwon, 2015). The Nigerian public sector has been confronted with inefficiency and in-effectiveness partly because the administrative measures established to enhance public sector accountability are ridden with corrupt practices to the extent that it prevents exposure of misconducts and summoning of culprits to account (Ijeoma, 2013).

According to Ogara and Olarinmoye (2018),
 “the tradition of question time in parliament which had been an effective instrument for turning the searchlight on the public service and for probing the conduct of administration in the inherited British model was the first to be stifled. The reasons for this are as numerous as they were personal to the politicians who were interested in killing everything that would have hindered them from their primary preoccupation of self-perpetuation and enrichment. Consequently, the absence of these parliamentary methods which would have called the civil service to order through the political ministers in charge of them paved the way for the abuse and misuse of bureaucratic power and subsequently corruption”.(Agara and Olarinmoye, 2018)

The above highlights one of the numerous pointers to absence of public accountability in the first republic. In their argument, Ogara et al (2018) maintain that the question time presented an opportunity for inquisition, a time by the opposition to challenge and expose the inefficiencies of government in power. As a result, the ministers would do everything to avoid such engagement by constantly staying away from such sessions.

In addition, the Public Account Committee (PAC) was subjected to similar fate. Adamolekun (1974) stated that
 “between 1960 and 1965, the effective functioning of the PAC was hampered by the uncooperative attitude of the senior public servants, the limited knowledge of the members concerning their responsibilities, the high turnover rate of membership and more importantly the preponderance of pro-government members on the committee including the chairman”. (Adamolekun, 1974).

The military incursion into the Nigerian Public sector further deepens the crisis of public accountability in Nigeria. The takeover of power by the military in 1966 further plunged the country into state with total disregard public sector accountability. Part of the claim by the military to grab power was to rid the country of corruption. On the contrary reports showed that subsequent military regime was more corrupt than their predecessor. The declension in public sector accountability was at its lowest ebb under the military era (Omolehinwa, 2005). Adejuwon (2014) submitted that “each military government was known for its abuse of power, lack of transparency and accountability. Since the governments were being controlled by the military, there was no system of checks and balances”. The military created a system of corruption in Nigerian public service where officials need not be accountable for their actions and the citizens do not have the right to question them (Owolabi, 2007).

The height of corruption in the military was notably under the regimes of General Ibrahim Babangida and General Sanni Abacha (Adejuwon, 2014). General Babangida, upon assuming office disregarded all the

The event following the death of General Sanni Abacha revealed the grand corruption that dominated the regime. Initially the government claimed to institute accountability mechanisms especially with the setting up of Petroleum Special Tax Fund headed by General Buhari. There were records of successes with the PTF

anti-corruption effort of his predecessors. Public officers dismissed for corruption related issues were reinstated back to their offices with full complements of lost benefits, especially the Governors. Under the regime, accountability culture was at its lowest ebb as terms such as settlement and embezzlement were the order of the day (Oyediran and Nwosu, 2005).

Corrupt practices under the Babangida regime include:

- Misappropriation of \$2 billion Gulf war windfall in 1991
- 30% of oil revenue diverted to frivolous uses throughout the time.
- Huge extra-budgetary spending: 1989 = N=15.3b, 1990= N23.4b, 1991= N35b, 1992=N44.2b, 1993 (by August) = N59billion.
- \$200 million siphoned from the Aluminium Smelter project.
- =N= 400million wasted on Better life project
- Colossal Corruption at the NNPC, e.g. \$101 million for the purchase of strategic Storage facilitation (Lawal and Ariyo, 2006).

notably in the area of infrastructural development. Nonetheless, the death of Abacha revealed the depth of corruption and absence of accountability in the government (Ali, 2013). The finance Minister to the Government refunded a sum of \$45million allegedly given to him by his Principal. The extent of corruption

under the government became manifest following his death.

Abacha's Loot from the Nigerian Economy

Break Down	Amount	Bank
February 6, 1995	\$4 million & £2 million	Australia, New Zealand, London Branch Banking group
February 27,	1995 \$4 million & £2million	ANZ, Frankfurt
July 8, 1995	\$5 million & £2million plus £2m in travelers cheques	Bank in Liechtenstein AG, Vaduz.
December 29, 1995 Bankers	\$5 million	Trust Company, London
March 28, 1996	\$5 million & £3million requested by Abacha CBN ran out of foreign currency	Bankers Trust Company, Frankfurt Banque Baring Brother, Geneva
May 29, 1996	\$5 million & £5million. The Bank ran out of pounds.	Barclays Bank London, Banque Edouard Constant Generale
June 20, 1996	\$30million & £5million	Banque Nationale de Paris, Geneva.
August, 20, 1996	\$30million & £15million	Banque Nationale de Paris, Basel
September 24, 1996	\$50million	Citibank N.A London
September 30, 1996	\$50million & £3million	Citibank New York & N.A Luxembourg
November 26, 1997	\$24 million	M.M Warburg and Company, Hamburg

Source: Adejuwon, (2014): Enhancing Public Accountability and Performance in Nigeria: Periscoping the Impediments and Exploring the Imperative Measures

According to Etim et al (2020), the failure of the successive military regimes in the area of accountability partially prompted the agitation for the return of democratic rule in Nigeria. However, the call for public sector accountability despite the democratic governance has remained a mirage even after over 20 years of democracy since 1999 (Etim et al, 2020). The trend of unaccountability in the public service continued in the fourth republic. No arm of government was immune from the scourge.

The legislative arm in the fourth came under public condemnation several times due to lack of transparency and accountability. The leadership of the National Assembly from Chief Enwerem, Chuba Okadigbo and Wabara were all removed owing to acts of corruption and lack of accountability leveled against them (Ogundiya, 2012). Madam Patricia Etteh, the first female speaker of the House of Representatives was forced to resign on allegation of misappropriation of public funds. Senator Iyabo Obasanjo was also involved in mismanagement of funds in the health ministry while she superintends.

The Vice President Alhaji Atiku Abubakar was not left out of the circle of corrupt tendencies. He was alleged to have diverted funds meant for Petroleum Technology Development Fund (Mohammed 2013; Ogundiya, 2012). The lack of accountability and transparency is further evident in the management of public fund under the administration of Chief Obasanjo, when the Federal government gave USD2 billion to the National Political Reform Conference (NPRC) without following constitutional procedure through seeking the approval by the National Assembly (Yunusa, 2009).

Under the Yar Adua Administration, there was a strong resolve to combat corruption and adhere to the rule of law and due process. On the other hand, the events that transpired under the regime betrayed that resolution. Nwankwo et. al, (2015) noted the case of the former Governor of Delta State, James Ibori, who convicted in the United Kingdom for an offence he was declared innocent by the Nigerian Juducial system was a dent a on the judicial system in Nigeria. The Speaker of the house representative, Oladimeji Bankole also came under the spotlight of investigation by the EFCC, for allegedly mismanaging public funds (Mikai and Yusuf, 2014). Nwankwo (2015) stated that despite the effort of the EFCC to bring the high profile cases to justice the whole process proved abortive. In addition, the award of public contracts did not follow due process while the civil servants aided and abetted the unscrupulous practices by falsifying reports and impeding the implementation of development agenda (Eneanya, 2010).

The trend of unethical practices and lack of accountability continued with Jonathan administration. Ijewereme (2015) harped on the weakness of the Jonathan administration to confront corruption the allegations against public officials. Mikail and Yusuf (2014) observed different attempt by the Jonathan administration to cover up prominent corruption cases, especially the case of Arumah Otteh reinstatement as Director General of Security and Exchange Commission following her suspension by the Federal Legislative house for allegations of financial mismanagement. The pardon granted Alamieyeseigha, the former Governor of Bayelsa in the face of corruption charges generated widespread criticism of the administration.

The Buhari administration appeared to have been elected solely for the purpose of fighting corruption (Sawyer, 2025). It introduced a number of measures to address the lack of accountability which included the Treasury Single Account (TSA), Bank verification Number (BVN) and a number of other mechanisms. According to Malami (2017), the administration was able to exit about 23000 ghost workers from the payroll, which should cost the Government billions of naira.

Despite the effort to stamp out the perennial culture of unaccountability, the administration continued to battle with the problem of lack of transparency and accountability in the civil service. By 2018, the phenomenon of ghost workers had continued unabated despite the biometric verification introduced to address the problem. Thousands of ghost workers continued to benefit from the payroll costing the nation billions of naira (Inuwa, 2021).

Sawyer (2025) noted the inefficiencies of the mechanisms set up to address the challenge and the compromise on the part of the civil servants. In addition to the ghost worker scandal, the problem of procurement fraud also dented the administration

Enforcement of Accountability In Nigerias Public Service

Agara and Olarinmoye (2018) emphasize the fact that in view of the power inherent in the public service and possibility of abuse of that power by state officials in relation to the citizens, a number of measures are put in place to check the powers of the service and one of which is the public complaint commission usually refer to as the ombudsman. The ombudsman serve as accountability mechanisms to check the relationship between the public institutions and the citizenry, and to ensure there is compliance with the public service rules. The return of Nigeria to democracy heralded institutions such as the Code of Conduct Bureau (CCB),

image. Contracts were inflated and awarded to unqualified firm linked to powerful officials (Sawyer, 2025). Budget padding became major highlight of the administration especially in the legislature.

President Buhari accused the National Assembly of increasing the budget by 90billion with projects without justification. Similarly, the 2020 budget was said to have been increased by 264 billion with projects considered unpatriotic by the National Assembly. The height of unaccountability was reported when billions of naira were mismanaged under dubious circumstances (“snake swallowed it”) creating a mess of the corruption effort (Inuwa, 2021).

Two years into the President Tinubu administration, the EFCC has revealed cases of irregularities in the awards of contracts, especially infrastructure. There are reported cases of inflation of contract and disregard of merit in the process (Nkpe and Akanle, 2023). In addition, appointments appeared to be influenced mainly by nepotism and family loyalties over competence (Sawyer, 2025).

independent Corrupt Practises and other related Offences Commission (ICPC), Economic and Financial Crimes Commission (EFCC) (Etim et al, 2020). Apart from many of the listed which were established under the Olusegun Obasanjo administration, there were more recent ones that were established under the Buhari Administration which include the Treasury Single Account (TSA) and the Integrated Payroll and Personnel Information System (IPPIS) (Adeyeye et al, 2020). Despite many of the institutions to enforce accountability among public officials, the outcome of their performance has generate mixed feeling amongst Nigerians (Ocheni, 2016).

Adejuwon 2014 stated that

“though Nigeria has formulated various legal instruments and established a number of watchdog institutions (like EFCC, ICPC, Code of Conduct Bureau) for regulating and monitoring the ethical behaviour of its public officials. However, despite the existence of a number of legal instruments and watchdogs institutions for regulating and monitoring the ethical standards of public officials, and the adoption of multipartysm, the management of public affairs and institutions by those who are entrusted with positions of authority in the country has not improved” (Adejuwon, 2014).

According to Transparency International's Corruption Perceptions Index (2023), it is obvious that Nigeria indicated a very low score on the matter of public sector accountability and transparency. This has created a huge deficit of trust between the people and the government.

Okoye (2025) averred that while several anti-corruption efforts have been made by the Government, the effectiveness of those institutions is under question due to lack of political and institution.

Role of Ethical Leadership In Fostering Accountability

According to Brown et. al. (2005), ethical leadership set the modus operandi for the entire work environment. Through this leadership style, employees feel empowered and encouraged to make ethical decisions. In addition, ethical leadership styles promote accountability and transparency which are highly essential to the public service. In a work environment where ethical behaviour is the hallmark of leadership, the leadership pattern becomes the culture that permeates all levels of the organization, ensuring that the employees strictly abide by ethical standards in their interaction with the public (Okorie et. al, 2025). Through this approach, trust is enhanced, corruption is reduced and there is greater citizens confidence in the public service (Wijekesera and Fernando, 2018)

Buye (2021) submitted that there are a lot of benefits with the enthronement of ethical leadership in public organisations. As a result of the qualities inherent in ethical leadership, certain virtues of honesty, integrity, impartiality and transparency which promote improved results, suffuses the work environment. These virtues, if allowed to prevail in the work environment build confidence and enhance reputation of employees. Furthermore, ethical leadership negates dishonesty, corruption and attributes that negatively affects the morale of workers. through ethical there is prudent management of resources as a result of the accountability that prevails. buye concluded by emphasizing that ethical leadership is required at all times to ensure that ethical principles and values documented as codes of conduct are adhered to.

In addition, Buye (2021) put it that the concern of public institution is to create ethical leadership. By so doing, ethical culture is promoted in the public organization. This will become evident through subjecting to ethical codes of conduct, ethical training. Ethical leadership attempt to proffers solutions and give meaning to employee work by ensuring decisions are based on moral values (Avollio et al, 2011). Ethical leadership promotes

progressive ethical culture in the organization. Ethical leadership devotes attention to reproducing leadership of like minds, for instance, a square peg in square hole rather than personality or political considerations but creating a work environment governed by fairness and articulated set of rules. (Buye, 2021) Okoye (2025) conducting a research on ethical leadership in public administration in Nigeria, discovered that ethical leadership is a critical factor in balancing public trust and bureaucratic efficiency. the findings from the research revealed that ethical leadership significantly impact public trust directly and with similar effect on institutional credibility and bureaucratic efficiency. Ethical leadership contributes significantly to enhance performance, public satisfaction and the reduction of corruption practices. Inherent in ethical leadership are virtues of integrity, transparency, accountability, and fairness, which are values that are often sidelined in the Nigeria's public service due to corruption and institutional framework that are not strong enough (Ezeani, 2012).

Omisore and Ezeani (2014) argued that the absence of ethical leadership has denied government the legitimacy it should enjoy from the citizenry because of frequent reports of bribery, nepotism, and misuse of public funds. This position is supported by Transparency international (2022), where it is emphasized that the introduction of ethical leadership in Nigeria's governance can combat the scourge of corruption and promotes good governance.

Okoye (2025) further maintained that the relevance of ethical leadership cannot be over emphasized in the contemporary Nigeria public service. With ethical leadership in Nigeria's public service, public servants can make decisions that are fair, transparent and accountable. Through ethical leadership in the public service, public trust is built and sustained. In another sense, the introduction of ethical leadership in governance compels citizens to submit to rules and the democratic tenets. Okoye (2025) added that ethical leadership and bureaucratic effectiveness are mutually reinforcing and this combination can catalyse a responsive, responsible and result oriented public service.

Adebayo and Ojo (2020) found out that ethical leadership enhances accountability in Nigeria's public service. This is a conclusion drawn from a study carried out on the public service. The study discovered that there is a significant correlation between ethical behavior and improvement in public trust and transparency. Through the survey conducted on federal civil servant, they reported that ethical leadership in

the public service reduced corruption and improved compliance with due process. In the same vein, Okafor (2019) found out that where ethical leadership is practiced, employees demonstrate high morale, stronger commitment to serve, and greater respect for values that institutions hold dear. the study gleaned that ethical leadership reduced absenteeism, improved decision making and minimize the interference of politics.

Similarly, Odeh and Oladipo (2021) came out with a finding on the role of ethical leadership and public trust in public institutions from three states in Nigeria. the study discovered that lapses in ethics such as favouritism, opaque recruitment processes and selectivity in the administration of justice were mainly the cause of public distrust of government. The researchers recommended that strong ethical culture with its enforcement is a necessary measure to bridge the gap.

In addition, Bello and Abubakar (2018) focused their research on the relationship between ethical leadership and performance of bureaucracy in Nigeria's health sector. The study came out with a finding that healthcare institutions that allow ethical leadership administer satisfactory services to patients and resources in such institutions are more efficiently utilized. on the other hand, their research proved otherwise where ethical practice is not allowed, which implies that administrative delays, resource mismanagement and staff demotivation dominate the environment where ethical standard is lacking.

Conclusion

The culture of unaccountability in the Nigerian public service is historical and has remained perennial and intractable despite the measures and mechanism by different administration to correct the anomaly. The problem irrespective of its persistence does not defy solution. The institutional mechanisms in place have continued to record batches of success in their effort, while the problem has gained ascendancy with the succeeding of administrations. This revealed that accountability mechanisms are yet to fully contain the menace before it. This paper as much as it recognizes and acknowledge the role of accountability institutions such as the EFCC, ICPC, Code of Conducts and other mechanisms in place to address the challenge of unaccountability in the public service, will however recommend that the attention of Government should shift to promotion of ethical leadership while at the same time nothing should undermine the support hitherto enjoyed by existing mechanisms in place to enforce accountability. Ethical leadership and its integration into the core governance process is a

foolproof measure of sanitizing the public sector cum restoring integrity and transparency. This might require the government revisiting the criteria for recruitment and appointment into the public service. It is imperative that the Government takes bold steps towards infiltrating the public service with ethical leadership which will in turn deliver on the goal of engendering accountability culture in the public service. The government should initiate the policies and strategies that will promote the enthronement of ethical leadership in the public sector rather than totally relying on or strengthening the anti-graft laws.

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