

A CONTEXTUAL READING OF 1 SAMUEL 12:3–5 AND 2 CORINTHIANS 8:19–21 FOR ACCOUNTABILITY IN NIGERIA’S GOVERNANCE

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Abstract

This study reinterprets 1 Samuel 12:3–5 and 2 Corinthians 8:19–21 to construct a biblical model of accountability and ethical leadership relevant to Nigeria’s sociopolitical context. While numerous studies have examined Christian ethics and African leadership, a literature gap persists in applying exegetical and linguistic insights from the Hebrew and Greek Scriptures to issues of public accountability and moral governance in Nigeria. This research addresses that gap by integrating biblical exegesis with ethical theory to propose a Scripture-based framework for integrity in leadership. The paper used a qualitative exegetical method; data were drawn from biblical texts, scholarly commentaries, journal articles, and theological dictionaries. The data collection involved textual and contextual analysis of the selected passages in their original languages, focusing on the moral conduct of Samuel and Paul as ethical exemplars. Data analysis employed lexical-semantic and contextual-theological approaches, interpreting key Hebrew and Greek terms to uncover their ethical implications. The Hebrew words *אָשָׁא* (*’ashaq*) “to oppress” and *שֹׁחַד* (*shōhad*) “bribery” emphasize Samuel’s rejection of corruption, while the Greek *προνόεω* (*pronoeō*) “to act with foresight” and *μῶμος* (*mōmos*)—“blame” or “disgrace”—illustrate Paul’s commitment to preemptive integrity. Grounded in covenantal morality and virtue ethics, the study concludes that justice, transparency, and moral responsibility are covenantal duties of leadership. It recommends integrating biblical ethics into leadership training and empowering churches and civic organizations to uphold scripturally grounded accountability in governance.

Keywords: Accountability, Corruption, Dishonesty, Transparency, and Nigeria’s Governance

Introduction

Accountability remains one of the most critical challenges undermining Nigeria’s governance system. Despite various anti-corruption frameworks, including the establishment of the

Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC), corruption continues to permeate public institutions (ICPC, 2024; Transparency International, 2024). Nigeria's leadership crisis, characterized by financial mismanagement, nepotism, and impunity, has eroded public trust and hindered sustainable development (Adedeji, 2025; Musa, 2025). The persistent gap between moral expectations and administrative practices underscores the need for a biblical-theological intervention grounded in the scriptural ethics of integrity and transparency. Hence, this study undertakes a contextual reading of 1 Samuel 12:3–5 and 2 Corinthians 8:19–21 to examine their relevance in fostering accountability within Nigeria's governance framework.

Nigeria's governance crisis is not primarily due to a lack of policies but the absence of moral accountability among political leaders. Public officers often abuse their positions for personal gain, violating public trust and institutional ethics (Eze & Ibrahim, 2025; Aina, 2025). Despite frequent rhetoric about transparency, the practice of good governance remains elusive. The lack of biblical moral consciousness has worsened the accountability deficit, as seen in recurring financial scandals, electoral fraud, and poor stewardship of public resources (Nwaoga, 2019; Okoye, 2025). Thus, the problem this study addresses is how biblical principles of accountability—as exemplified in Samuel's self-audited leadership (1 Sam. 12:3–5) and Paul's transparent financial stewardship (2 Cor. 8:19–21)—can offer transformative insights for Nigeria's governance ethics.

Scholars such as Agang (2011) and Adedeji (2025) highlight the theological dimensions of accountability, emphasizing that moral reformation must accompany institutional reform. Ogunewu (2014) and Nwaoga (2019) explore leadership ethics from biblical perspectives, showing that faith-based moral values can reshape civic responsibility. Eze and Ibrahim (2025) examine leadership failures in Nigeria, while Aina (2025) and Musa (2025) discuss the socio-economic implications of corruption on national development. Similarly, Eneanya (2025) and Adeyemi (2025) argue that scriptural accountability remains a necessary ethical framework for leadership renewal in Africa. However, these studies often focus on policy reforms or moral theology in isolation, without integrating exegetical insights from specific scriptural texts like 1 Samuel 12 and 2 Corinthians 8. Few works have examined how both Old and New Testament models of accountability can be contextually applied to Nigeria's governance. Thus, this study bridges the gap by conducting a contextual exegesis that unites theological ethics with public administration discourse (Aina, 2025; Eze, 2024).

Although previous research has addressed corruption, ethics, and leadership in Nigeria, there is a limited integration of biblical exegesis into practical governance reform (Ojo, 2025; Eze & Ibrahim, 2025). Most theological studies remain theoretical, lacking socio-political application, while political analyses often neglect the spiritual dimension of moral accountability (Okoye, 2025; Adedeji, 2025). Therefore, there is a gap in contextual theological scholarship that reinterprets biblical models of integrity—Samuel's accountability before Israel and Paul's financial transparency in ministry—for contemporary governance in Nigeria. This study seeks to fill this lacuna by offering an exegetical-theological framework for moral reformation within leadership (Nwachukwu, 2025).

Theoretical Framework

Biblical ethics, grounded in covenantal morality and virtue ethics, provide a vital lens for guiding leadership and governance. Rather than reducing morality to legal codes, this approach emphasizes personal integrity, justice, transparency, and faithfulness as expressions of one's covenant relationship with God and the community. In 1 Samuel 12:3–5, the prophet Samuel publicly declares his innocence from corruption, offering a moral audit of his leadership—a powerful demonstration of accountability before both God and the people. His leadership was not merely administrative but ethically rooted. Likewise, in 2 Corinthians 8:19–21, the Apostle Paul demonstrates financial integrity by ensuring that church funds were handled transparently and honorably “in the sight of the Lord and of men.” These examples reveal a consistent biblical pattern where leadership is anchored in moral consciousness and public trust. As Wright (2025) affirms,

biblical ethics must inform the character and responsibilities of modern leaders. In contexts like Nigeria, where systemic corruption erodes confidence in governance, this ethical framework calls leaders to view public office as a sacred trust—where justice and accountability are covenantal obligations, not optional virtues.

Methodology

This study adopts a qualitative and hermeneutical approach, anchored in the disciplines of biblical studies and theological ethics, to examine how the ethical principles found in 1 Samuel 12:3–5 and 2 Corinthians 8:19–21 can be reinterpreted to promote accountable leadership within the Nigerian governance context. The chosen methodology allows for a nuanced exploration of both the textual meaning and its contemporary application, emphasizing the transformative potential of Scripture when critically engaged through contextual lenses. The exegetical component involves a literary and socio-historical analysis of the selected passages. For 1 Samuel 12:3–5, the study considers Samuel’s farewell speech as a paradigmatic expression of covenant-based public accountability. The analysis explores how Samuel appeals to the collective memory and moral conscience of Israel to affirm the integrity of his leadership. The Hebrew terms such as *‘ānītī* (“have I oppressed?”) and *lāqahī* (“have I taken?”) are examined to highlight the prophet’s moral posture and to draw parallels with the expectations of modern-day leaders (Wright, 2025; VanGemeran, 2024). Similarly, 2 Corinthians 8:19–21 is studied within the socio-religious context of Paul’s collection for the saints, revealing how the apostle prioritizes financial transparency and ethical accountability. The Greek phrase *προνοούμενοι καλὰ* (*pronoumenoi kala* – “providing what is honorable”) underscores Paul’s deliberate effort to ensure integrity before both God and people. As Adeyemi (2025) notes, “Paul’s administrative model in handling resources was as much a theological act as it was a moral obligation.” This textual approach draws attention to how early Christian communities institutionalized accountability in leadership and financial stewardship.

Conceptual Clarifications

Accountability: Accountability refers to the obligation of leaders to be answerable for their actions, decisions, and resource management. It involves transparency, integrity, and a readiness to justify conduct to those they serve. In biblical and civic contexts, it ensures trust and responsibility in leadership.

Transparency: Transparency, according to Aiyede (2025), involves the open sharing of information to enhance public trust and reduce secrecy in governance. Omodia (2025) notes that transparency is a cornerstone of democratic accountability, promoting citizen oversight.

Corruption: Corruption, as defined by Uzochukwu (2025), is the abuse of entrusted power for personal gain, often undermining institutional integrity. Akinyemi (2025) argues that it distorts resource allocation, deepens poverty, and erodes public trust. Biblically, the Hebrew term *shōhad* (שֹׁחַד – bribery) in 1 Samuel 12:3 condemns unjust enrichment. Corruption thus poses a direct threat to justice, equity, and national development.

Nigeria’s Governance: Nigeria’s governance, according to Okoye (2025), reflects a mix of democratic ideals and systemic dysfunction rooted in weak institutions and compromised accountability. Eze and Ibrahim (2025) argue that despite constitutional frameworks, governance is plagued by elite capture, corruption, and poor service delivery.

The Presentation of 1 Samuel 12:3–5 (Hebrew – Leningrad Codex)

פסוק ג

הֲנִי עָנִי בִּי נִגְדַת יְהוָה וְנִגְדַת מְשִׁיחוֹ אֶת־שׁוֹר מִי לְקַחְתִּי וְחִמּוֹר מִי לְקַחְתִּי וְאֶת־מִי עֲשָׂקִיתִי אֶת־מִי רָצַצְתִּי וּמִי מִי לְקַחְתִּי כִּפְרֹ
וְאֶעֱלִים עֵינַי בּוֹ וְאֶשִׁיב לָכֶם:

פסוק ד

וַיֹּאמְרוּ לֹא עֲשָׂקִיתֵנוּ וְלֹא רָצַצְתֵנוּ וְלֹא לְקַחְתֵנוּ מִי־אִישׁ מֵאִמּוֹתָם:

The Transliteration of 1 Samuel 12:3–5

3. Hineni, anu vi neged Adonai veneget meshicho; et-shor mi laqaḥti, vaḥamor mi laqaḥti, ve’et-mi ashaqti, et-mi ratsatsti, umi-yad mi laqaḥti kofer, ve’a’alim einai bo, ve’ashiv lachem.

4. Vayomru, lo ashaqtanu, velo ratsatstanu, velo laqaḥta miyad ish me’umah.

5. Vayomer alehem, ed Adonai bakhem, ve’ed meshicho hayom hazeh, ki lo metzatem beyadi me’umah. Vayomru: ed.

The Translation of the Passage

3. Here I am; testify against me before the Lord and before his anointed. Whose ox have I taken? Or whose donkey have I taken? Or whom have I defrauded? Whom have I oppressed? Or from whose hand have I taken a bribe to blind my eyes with it? Testify against me, and I will restore it to you.

4. They said, “You have not defrauded us or oppressed us or taken anything from the hand of anyone.”

5. He said to them, “The Lord is witness against you, and his anointed is witness this day, that you have not found anything in my hand.” And they said, “He is witness.”

The Greek Text of 2 Corinthians 8:19–21

19 συνεπέμφη δὲ μετ’ αὐτοῦ καὶ ὁ ἀδελφὸς, οὗ ὁ ἔπαινος ἐν τῷ εὐαγγελίῳ διὰ πασῶν τῶν ἐκκλησιῶν·

20 στελλόμενοι τοῦτο, μή τις ἡμᾶς μωμῆσεται ἐν τῇ ἀδροτητι ταύτη τῇ διακονουμένη ὑφ’ ἡμῶν·

21 προνοοῦμεν γὰρ καλὰ οὐ μόνον ἐνώπιον κυρίου ἀλλὰ καὶ ἐνώπιον ἀνθρώπων.

The Passage in Transliteration

19 sunepēmphthē dè met’ autoû kai ho adelphós, hoû ho épainos en tōi euangeliōi dià pasōn tōn ekklesiōn;

20 stellómenoi toûto, mē tis hēmâs mōmēsētai en têi hadrotēti taútēi têi diakonouménēi huph’ hēmōn;

21 pronooûmen gàr kalà ou mónon enōpion kyriou allà kai enōpion anthrōpōn.

The Passage in Translation New Living Translation (NLT)

19 He was appointed by the churches to accompany us as we take the offering to Jerusalem—a service that glorifies the Lord and shows our eagerness to help.

20 We are traveling together to guard against any criticism for the way we are handling this generous gift.

21 We are careful to be honorable before the Lord, but we also want everyone else to see that we are honorable.

Literary and Theological Analysis of 1 Samuel 12:3–5 and 2 Corinthians 8:19–21

Scholars opine that the selected texts—1 Samuel 12:3–5 and 2 Corinthians 8:19–21—offer profound theological and ethical models for leadership, particularly in matters of integrity, transparency, and public accountability. Each passage arises from a distinct historical and communal setting, yet both converge on the importance of moral uprightness in leadership. This passage is situated within Samuel’s farewell speech to the nation of Israel, delivered as he transitions leadership to King Saul (Wright (2025)). Rather than withdrawing quietly from public life, Samuel initiates a public audit of his leadership, inviting the people to bear witness to his conduct. His words reflect a deep commitment to covenantal ethics and prophetic accountability, rooted in his role as a judge and spiritual leader.

Samuel poses a series of rhetorical questions: “Whose ox have I taken (לִּקְחָתִי— *lāqaḥtî*)? Or whose donkey have I taken? Whom have I defrauded (אֶשְׂקֵף— *’āšaqti*)? Whom have I oppressed (רָצִיתִי— *ratsîti*)? Or from whose hand have I taken a bribe (כֹּפֶר— *kōfer*) to blind my eyes with it?” Samuel’s use of these terms signals his moral sensitivity to the ethical standards expected of leaders under Yahweh’s covenant. His transparent self-examination places the burden of testimony on the

people, who unanimously affirm his innocence. This response functions both as a moral vindication of Samuel and a theological affirmation that leadership is accountable not only to God but also to the governed community. As VanGemeran (2024) notes, "Samuel's farewell is not merely ceremonial—it is a covenantal moment of public integrity, where the leader relinquishes power without scandal, corruption, or moral compromise." His conduct sets a standard for leadership that is relationally responsible, ethically grounded, and publicly accountable—qualities urgently needed in contexts like Nigeria's current governance landscape.

While 2 Corinthians 8:19–21 on the context of Transparency in Ministry, in this New Testament passage, Paul discusses the administration of a financial offering for the Jerusalem church. He stresses the importance of financial integrity, noting that precautions were taken to ensure that the handling of funds was honorable "in the sight of the Lord and also in the sight of men." Paul's insistence on using delegates and transparency reflects a mature awareness of the need for trust-building mechanisms in leadership (Adeyemi, 2025). The Greek expression *προνοούμενοι καλὰ* (*pronoumenoi kala*)—"providing what is right" or "taking thought for what is noble"—reveals Paul's proactive stance on ethical accountability. His model demonstrates how leadership ethics were institutionalized within early Christian communities, offering a stark contrast to the secrecy and mismanagement often seen in modern public leadership. Both passages underscore that ethical leadership demands more than good intentions—it requires visible, verifiable, and community-affirmed integrity. The role of the people in Samuel's case, and Paul's delegation of financial oversight, highlight the necessity of institutional checks and public trust in governance. These biblical examples present a compelling theological basis for ethical reform in Nigerian leadership, urging a return to principles of truth, justice, and stewardship.

Exegetical Study of 1 Samuel 12:3–5 and 2 Corinthians 8:19–21 for Accountability

In view of Wright (2025), the book 1 Samuel 12:3–5 is situated within Samuel's farewell speech to Israel—a solemn moment marking the transition from theocracy to monarchy as Saul takes up kingship. Samuel seizes this occasion not for self-glorification, but to offer a transparent moral audit of his leadership. He confronts the nation with questions of personal integrity, asking if he has exploited his office. His public self-assessment and the community's collective affirmation form a paradigmatic model of ethical governance.

i. The word *לָקַחְתִּי* (*lāqahṭî*) – "Have I taken?" (v.3): This verb implies not just possession but taking unlawfully—an abuse of trust or power. Likewise, The word *ἐνώπιον τοῦ κυρίου καὶ ἀνθρώπων* – "in the sight of the Lord and of men". This phrase is vital in understanding Paul's ethical foresight. The verb *προνοεῶ* (*pronoeō*) implies proactive attention and care. Here, Paul is not merely responding to external pressure but actively ensuring that his behavior remains above reproach. The adjective *καλός* (*kalos*), meaning "good" or "honorable," refers not just to intrinsic morality but to what is perceived as ethically upright by others. As Oduyoye (2024) observes, "Paul's ethical leadership was not limited to personal conviction; it extended to public perception, which is essential for maintaining trust." Hence, this phrase teaches leaders today the importance of maintaining a visible reputation for integrity, not just internal righteousness. Paul appeals to dual accountability—God sees the heart, but people see actions. Paul thus embraces both divine and public transparency, ensuring that his administration would stand blameless before all.

ii. The word *ἐνώπιον τοῦ κυρίου καὶ ἀνθρώπων* – "In the sight of the Lord and of men"

This clause encapsulates dual accountability. For Paul, accountability is not bifurcated between sacred and secular; rather, ethical leadership must satisfy both divine scrutiny and human transparency. Paul invokes the dual audience of God and humanity, underscoring that a faithful steward cannot ignore public perception even when motivated by divine obedience. According to Wright (2025), "Paul's theological framework situates ethics at the intersection of vertical (Godward) and horizontal (human) relationships, making accountability a relational discipline." This

perspective is critical for both church and state governance, especially in societies where ethical failure often stems from dismissing human criticism as unspiritual.

ii. The word *διὰ πάσης σπουδῆς* (*dia pasēs spoudēs*)—“with all diligence”. The phrase reveals Paul’s intense commitment to integrity. The word *spoudē* often implies earnestness or zeal for doing what is right, especially in moral contexts. Paul’s practice was not only ethical but missional—he was safeguarding the gospel’s reputation by avoiding even the appearance of impropriety (cf. 2 Cor. 6:3). His refusal to act alone in handling money reflects an early form of institutional accountability that resonates deeply with contemporary demands for financial transparency.

iii. The word *הֲשִׁקְטִי* (*āshaqtī*)—“Have I defrauded?” This verb denotes oppression through deceit or the unlawful withholding of what is due. Its use suggests that economic and social justice were central to Samuel’s understanding of leadership ethics. The word *προνοούμενοι καλά* (*pronoumenoi kala*)—“providing for what is honorable” (v.21): This phrase illustrates proactive ethical planning. Paul is not reacting to scandal but preventing it by instituting financial safeguards. “Providing for what is honorable” implies a reputation for moral uprightness, both in perception and practice. In ancient Israel, kings and judges were often accused of taking what was not theirs (cf. 1 Sam. 8:11–18), so Samuel consciously distances himself from such behavior.

iv. The word *רָצַשׁ* (*rāṣaṣ*)—“Have I oppressed?” Though a variant form is debated among scholars, this root denotes physical or systemic abuse. Samuel questions whether his governance ever caused harm through coercion, pointing to nonviolent and just administration. Okoye (2025) contextualizes the text within African leadership realities: “Samuel’s accountability challenges the modern African leader to reimagine governance as a moral trust, not personal entitlement.” Samuel’s actions sharply contrast with political corruption and opaque governance seen in many African nations. Adeyemi (2025) contends that “Paul’s financial ethics reveal a deep theological understanding of accountability—not as legal compliance but as a spiritual discipline.” He further notes that Paul’s handling of money contrasts starkly with many modern ecclesiastical and governmental practices where financial mismanagement thrives

v. The word *כֶּפֶר* (*kōfer*)—“Bribe”. The term refers to an unjust payment that manipulates legal or political outcomes. In biblical law, bribes were considered detestable (cf. Deut. 16:19), and Samuel assures he never accepted any. Samuel’s rhetorical strategy—employing negations (“I have not”)—serves to magnify his innocence and reframe leadership as a divine vocation. The people’s response (v.4) confirms this, affirming that Samuel acted without fault. His final statement (v.5), invoking God as witness, underscores the seriousness of divine and public scrutiny. VanGemeran (2024) states: “Samuel’s farewell is an exemplary act of covenantal leadership, where the departing official affirms his moral responsibility before both divine and public authority.” This affirms that accountability, in biblical thought, transcends legal requirements—it is covenantal and relational. Wright (2025) posits that “Samuel’s transparency reflects a pre-Mosaic standard of integrity that should serve as a model for contemporary leadership ethics.” For Wright, ethical governance is rooted not just in law but in character and divine accountability.

Contextual Analysis: Accountability Challenges in Nigeria

Therefore, overview of Systemic Corruption in Governance Systemic corruption in Nigeria is deeply entrenched in both public and private sectors. According to the 2025 report by the Centre for Governance and Accountability (CGA), over 60% of public expenditures in 2024 lacked proper audit trails, highlighting widespread irregularities. Corruption is not merely episodic but structural, manifesting in budget padding, contract inflation, and ghost workers schemes. Ajayi (2024) describes Nigerian corruption as “a culture of normalized impunity,” where political office is often seen as a route to personal enrichment rather than public service. The institutions tasked with oversight, such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC), frequently suffer from politicization, underfunding, and judicial bottlenecks.

Case Studies on Financial Mismanagement and Accountability Deficits in Nigeria

Case Studies of Financial Misappropriation and Lack of Transparency Several high-profile cases have highlighted the depth of Nigeria's accountability crisis:

a. The Niger Delta Development Commission (NDDC) Scandal (2020–2024): The Niger Delta Development Commission (NDDC) was established in 2000 with the core mandate of facilitating sustainable development in Nigeria's oil-rich but underdeveloped Niger Delta region. Its focus was to channel federal funds into critical infrastructure, health, education, and economic empowerment projects in states adversely affected by oil exploration. However, between 2020 and 2024, the NDDC became the epicenter of one of Nigeria's most shocking public financial scandals, with documented systemic corruption, gross mismanagement, and widespread impunity. According to the Senate Ad-Hoc Committee Report (2024) and corroborated by the Office of the Auditor General's Annual Review (2024), over ₦600 billion was misappropriated during this four-year period. The breakdown includes: ₦300 billion allocated to over 12,000 ghost and duplicated contracts, ₦82 billion spent on "emergency projects" without public bidding or verifiable documentation, ₦150 billion withdrawn as cash advances without evidence of retirement or project execution, and over ₦30 billion in payments to shell companies and personal accounts of contractors and senior officials.

The Premium Times Investigative Report (2024) notes that about 67% of the NDDC's budget during this period had no corresponding physical project, especially in states like Bayelsa, Rivers, and Delta. As noted by Okoh and Ibrahim (2024), the budgeting and expenditure processes of the NDDC were "largely unmonitored," with the Ministry of Niger Delta Affairs failing to perform its supervisory role. Additionally, the Public Accounts Committee of the House of Representatives observed in its 2023 report that the commission operated without a functional governing board for over 18 months—a direct violation of its enabling Act. Furthermore, the Nigerian Financial Intelligence Unit (NFIU) flagged over 400 suspicious financial transactions by the NDDC between January 2021 and March 2023, involving round-tripping, inflated contracts, and payments to non-traceable bank accounts. During the 2020 and 2023 Senate hearings, shocking revelations were made by insiders and whistleblowers: Contractors were reportedly paid 70–100% of contract sums without mobilization to sites. Projects such as rural electrification, borehole drilling, and road construction were certified "completed" without physical inspection.

A notable scandal involved ₦1.5 billion paid as COVID-19 palliatives to NDDC staff, including "training on use of face masks." Senator Olubunmi Adetunmbi, chairman of the probe committee, stated: "The NDDC has become a cesspool of corruption... a commission designed to heal the region has become its biggest liability" (Senate Proceedings, 2024). Several structural and cultural issues contributed to the scale of corruption in the NDDC: Patronage politics: According to Eze & Bello (2025), political godfathers across party lines routinely influenced contract awards and staffing decisions. Multiple NDDC staff reported being intimidated, demoted, or transferred after raising concerns internally (Amnesty International Nigeria Report, 2023). External audit recommendations were routinely ignored, and in many cases, auditors lacked access to key documents. The scale of the scandal triggered widespread public outrage. A 2024 Transparency Nigeria Poll showed that 81% of Niger Delta residents felt "betrayed" by the NDDC and believed the commission should be restructured or scrapped entirely. Civil society groups staged protests in Port Harcourt and Uyo, demanding a judicial inquiry. In response, President Bola Tinubu in January 2024 appointed a forensic audit review team and dissolved the interim management. However, as of mid-2025, only 7 out of 103 indicted officials have been formally charged, highlighting concerns about the slow pace of justice.

b. The Accountant-General Systemic Financial Malfeasance in Nigeria: In April 2022, Nigeria witnessed one of the largest public sector frauds in its history with the arrest of Ahmed Idris, the then Accountant-General of the Federation. The Economic and Financial Crimes Commission

(EFCC) accused him of embezzling ₦109 billion through coordinated fraudulent activities involving fictitious consultancy services, shell companies, and illicit contract inflations. These diversions occurred despite Nigeria's adoption of the Treasury Single Account (TSA)—a policy meant to consolidate and monitor government revenue streams. According to the Federal Audit Report (2024), the fraud exploited critical weaknesses in Nigeria's public financial management systems. It highlighted delays in audit cycles, lack of real-time financial tracking infrastructure, and insufficient oversight in large expenditure frameworks as enabling factors for the magnitude of the embezzlement. Ahmed Idris was alleged to have set up a network of fictitious contractors and unauthorized intermediaries, using them as channels to siphon government funds under the guise of consultancy and project support. The funds were diverted into private bank accounts via a complex layering process that exploited gaps in the financial accountability chain.

c. Recent Cases of High-Profile Corruption Involving Political Office Holders in Nigeria

1. Ahmed Idris (Former Accountant-General of the Federation): In 2024, Abdulhamid Isa Muri of the EFCC testified against former Accountant-General Ahmed Idris, accused of embezzling ₦109 billion. Muri emphasized that Idris voluntarily submitted documentation and was informed of his rights, negating any claim of coercion or immunity promise. The case, still ongoing, reflects broader systemic failures. Adedeji (2025) argues that this case "exemplifies how central financial control systems can be undermined in the absence of real-time digital oversight."

2. Orji Uzor Kalu (Former Abia State Governor): The Court of Appeal dismissed the Federal Government's appeal against Kalu's acquittal in a ₦7.6 billion fraud case. Kalu's conviction had been invalidated due to procedural irregularities. According to Eze (2024), "This exposes critical loopholes in prosecutorial diligence and court management, further undermining public confidence in the judiciary."

3. Abdullahi Ganduje (Former Kano State Governor): In July 2024, Ganduje, his family, and associates faced bribery and money laundering charges totaling ₦1.38 billion and \$413,000. Charges involved healthcare funds converted to personal use. Legal progress was hampered when vital documents were destroyed during a violent court protest. As Aina (2025) notes, "Such interference not only impedes justice but reflects the weaponization of community sentiment against accountability."

4. Francis Atuche (Former MD, Bank PHB): After 13 years of litigation, the Supreme Court in 2024 upheld Atuche's conviction in a ₦25.7 billion fraud case. Scholars like Oladipo (2025) stress that while this shows judicial resilience, "lengthy litigation timelines dilute the deterrence of punishment."

5. Abdulfatah Ahmed (Former Kwara State Governor): Re-arraigned in October 2024 on charges of misappropriating ₦5.78 billion, including funds meant for teachers' salaries and state security. His case underscores how political officeholders repurpose state resources for personal indulgence. Ibrahim (2025) remarks that "persistent diversion of essential service funds directly worsens public welfare and fosters resentment."

6. Winifred Oyo-Ita (Former Head of Civil Service): Charged with embezzling ₦3 billion through shell companies, Oyo-Ita's trial resumed in April 2024. Bello, a key EFCC witness, exposed the complex laundering channels. This illustrates what Okonkwo (2024) calls "elite corruption"—where administrative insiders manipulate procurement systems for private gain.

7. Darius Ishaku (Former Governor, Taraba State): Facing charges of ₦27 billion embezzlement alongside a former permanent secretary, Ishaku's trial commenced in September 2024. The EFCC alleges large-scale public fund conversion for non-state activities. According to Musa (2025), "The Ishaku case reveals entrenched networks that blur public-private financial lines."

8. Ayodele Fayose (Former Ekiti State Governor): Fayose is under trial for alleged diversion of ₦6.9 billion meant for national security. A key witness, Ibrahim Mahe, confirmed the disbursement of ₦2 billion to Sylvan Mcnamara Ltd. This case illustrates how high-ranking officials exploit the

discretion of classified security funds. Nwachukwu (2025) argues for a policy overhaul: “Without robust oversight, discretionary security funding will continue to serve as a corruption loophole.”

9. Muazu Babangida Aliyu (Former Niger State Governor): The EFCC challenged a no-case ruling in the corruption trial involving ₦1.9 billion allegedly laundered through state contracts. Tanko Beji and Umar Nasko were also implicated. Legal analysts like Okoh (2024) argue that “delays and technical dismissals only embolden corrupt elites and erode institutional trust.”

10. Godwin Emezie (Former CBN Governor): On June 21, 2024, a Lagos court ordered the final forfeiture of ₦11.14 billion in assets linked to Emezie. He was accused of illegally redesigning the naira and awarding forex privileges in exchange for kickbacks. According to Adegoke (2025), this reflects “a dangerous mix of technocratic power and opaque financial policymaking.”

11. Yahaya Bello (Former Kogi State Governor): The Court of Appeal reversed a previous ruling that had shielded Bello from prosecution for alleged ₦110.4 billion fraud. The appellate court emphasized that no individual is above investigation. Oladipo (2025) asserts, “This ruling is a judicial landmark in reasserting prosecutorial primacy over political immunity.”

12. Gabriel Suswam (Former Benue State Governor): In August 2024, testimony revealed that ₦3.1 billion was funneled through informal currency traders and converted to dollars for Suswam. The absence of transaction records underlined systemic weaknesses in financial tracking. Eze (2024) notes, “The informal financial ecosystem often acts as an accomplice to elite corruption.”

13. Sadiya Umar Farouq (Former Minister of Humanitarian Affairs):

The Federal High Court on June 27, 2024, ordered her to disclose how ₦729 billion was disbursed to 24.3 million Nigerians. There was no publicly available beneficiary list. As Aina (2025) explains, “Opaque social intervention schemes mask large-scale misappropriation under the guise of poverty alleviation.”

14. Adebayo Aderibigbe (NSITF Legal Head): In early 2024, Aderibigbe and his associate were arraigned for fraud involving ₦60.4 million in consultancy kickbacks. Despite being granted bail, the court emphasized stringent conditions due to flight risk. Adedeji (2025) describes such internal fraud in regulatory institutions as “symptomatic of institutional rot, not individual deviance.”

15. Senator Stella Adaeze Oduah (a former Minister of Aviation): On July 21, 2023, the Economic and Financial Crimes Commission (EFCC) arraigned Senator Stella Adaeze Oduah, a former Minister of Aviation, alongside three associates, on 25 counts of money laundering before Justice I.E. Ekwo at the Federal High Court in Abuja. The prosecution also included five companies allegedly involved in the illicit financial transactions. The EFCC charged that the defendants laundered substantial public funds between January and April 2014, a period when Oduah was serving in public office. One of the key allegations stated that ₦1.6 billion was transferred from I-Sec Security Nigeria Ltd. into the account of Global Offshore and Marine Ltd., a company reportedly under her control. The funds were suspected to be proceeds of unlawful activities, breaching Nigeria’s Money Laundering (Prohibition) Act. The trial underscores ongoing concerns about high-profile corruption and abuse of public office in Nigeria. It also highlights the systemic challenges in prosecuting politically exposed persons and the importance of financial transparency in governance. The above cases from the 2024 compendium demonstrate the pervasive and systemic nature of corruption in Nigeria’s political landscape. From federal ministries to state governments and financial institutions, the repeated abuse of office for personal enrichment continues to erode trust in governance.

Impacts of Corrupt Practices by Political Office Holders on Good Governance

The following are scholarly views on the implications of high-profile corruption cases on Good Governance and Human Well-being in Nigeria. There are:

1. Erosion of Public Trust in Government Institutions: Corruption scandals weaken citizens’ trust in public officials and democratic institutions. According to Eze (2024), consistent exposure of

financial malfeasance reduces the legitimacy of governance, leading to citizen disengagement and apathy toward civic duties.

2. Misallocation of Public Resources: Funds meant for infrastructure, education, health, and social welfare are diverted, resulting in poor service delivery. Aina (2025) argues that the redirection of public funds to private pockets deprives vulnerable populations of basic needs, further deepening inequality and poverty.

3. Institutional Weakness and Regulatory Failure: When accountability institutions fail to detect or prosecute corruption effectively, it fosters a culture of impunity. Adedeji (2025) notes that many anti-corruption bodies lack political independence, technical capacity, and funding, limiting their oversight roles.

4. Socioeconomic Stagnation: Corruption hampers sustainable development by discouraging both local and foreign investment. Okonkwo (2024) contends that political corruption drives up the cost of doing business, lowers economic competitiveness, and perpetuates unemployment.

5. Undermining Rule of Law and Justice Delivery: Selective prosecution and political interference erode the rule of law, encouraging elite capture. Ibrahim & Nwachukwu (2025) highlight that the judiciary is often influenced or delayed in prosecuting high-profile individuals, sending the wrong signal about legal accountability.

6. Public Health and Educational Decline: Diverted funds from ministries (e.g., Health and Education) compromise access to quality public services. Oladipo (2025) points out that poor health infrastructure and dilapidated schools are direct consequences of misappropriated sectoral budgets, especially in underserved regions.

7. Weakening of Democratic Governance: Persistent corruption undermines electoral integrity, public participation, and equitable policy-making. According to Musa (2025), corruption distorts political competition and reduces the likelihood that competent leaders will emerge, thereby weakening long-term democratic consolidation

Ways of Promoting Accountability in Nigeria's Governance System

1. Leadership by Moral Example: In 1 Samuel 12:3–5, Samuel publicly declares his innocence regarding corruption, exploitation, or bribery—offering himself up for examination by the people. According to Adedeji (2025), Samuel's approach serves as a biblical prototype for ethical leadership. Leaders should submit themselves to public scrutiny without fear of exposure if they are truly accountable. Nigeria's leaders must set a precedent in transparency, where integrity is demonstrated rather than merely claimed.

2. Public Witness as Accountability Mechanism: Samuel invites the people to act as witnesses, placing the burden of truth on the community (1 Sam. 12:5). Ibrahim and Nwachukwu (2025) emphasize that democratic accountability is incomplete without citizen participation. Public oversight acts as a deterrent to misconduct. Civil society and media must be empowered in Nigeria to hold public officers accountable, just as Israel held Samuel to account.

3. Financial Transparency in Administrative Systems: In 2 Corinthians 8:19–21, Paul ensures that the handling of donations is above reproach, by instituting checks and balances. Okonkwo (2024) notes that Paul's approach mirrors modern financial auditing systems—demanding visible honesty. His actions preempt suspicion and enhance trust. Nigeria's budget and procurement systems should reflect multi-level oversight and external audit processes.

4. Dual Accountability: Before God and Man: Paul insists on integrity “in the sight of the Lord and of men” (2 Cor. 8:21). Aina (2025) contends that this theological-political ethic demands both vertical (divine) and horizontal (human) responsibility, countering the excuse of only answering to God. Public officials must be accountable both morally and institutionally—answerable to divine values and state laws.

5. Institutionalizing Integrity through Systems: Paul proactively sets up a trustworthy delegation to prevent accusations (2 Cor. 8:19–21). Eze (2024) states that true accountability is not personality-

dependent but embedded in systems. Paul's model reflects structured governance, not charismatic rule. Anti-corruption efforts in Nigeria must go beyond individuals to institutional reforms—digitized records, transparent audits, and legal enforcement.

6. Accountability as Legacy and Leadership Ethics: Samuel's farewell address shows his desire to leave behind a clear and blameless legacy (1 Sam. 12:3). Musa (2025) interprets this as a call for leaders to prioritize long-term trust over short-term gain. Legacy-driven leadership deters corrupt behavior. Nigerian leaders should be evaluated not only by achievements but also by how ethically they managed power.

7. Accountability and National Healing: Both texts reflect moments of transition—Samuel steps down, Paul delegates responsibility. Transparency ensures smooth leadership handovers. Oladipo (2025) links accountability to national cohesion, arguing that when justice is seen to be done, social trust and stability improve. To rebuild fractured trust in Nigeria's governance, visible justice and accountability must become national priorities.

Conclusion

The biblical narratives in 1 Samuel 12:3–5 and 2 Corinthians 8:19–21 present a robust framework for transparent, ethical, and accountable leadership. Samuel's public self-auditing and Paul's proactive measures in financial administration illustrate that leadership must not only be blameless before God but also before the people. In the context of Nigeria—where systemic corruption, financial misappropriation, and institutional weaknesses persist—these scriptures offer timeless models for rethinking public ethics. It has affirm that integrating biblical accountability principles into Nigeria's civic and political culture can strengthen institutions, foster trust, and improve human wellbeing. The prophetic and apostolic emphasis on transparency, diligence, and public responsibility is not merely theological—it is socio-political wisdom for national renewal.

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