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THE ROLE OF SHARI'AH-BASED GOVERNANCE PRINCIPLES IN ENHANCING
PUBLIC SECTOR ACCOUNTABILITY: LESSONS FOR ADMINISTRATIVE REFORM
IN NIGERIA

MUHAMMAD SAMBO UMAR²⁶³ AND AHMAD ABUBAKAR

Gombe State University, Gombe
muhammadsamboumar5@gmail.com and samboubello@yahoo.com

ABSTRACT

This paper critically examined the potential of Sharia-based governance principles to strengthen public sector accountability within the context of Nigeria's ethically fragile and institutionally weak administrative system. Drawing on foundational Islamic values—such as 'adl (justice), amānah (trust), shūrā (consultation), and maṣlahah (public interest)—the study engaged in a doctrinal and comparative analysis of ethical governance models in Malaysia, Indonesia, and Sudan, evaluating their applicability to Nigeria's pluralistic legal and political landscape. The analysis revealed that while Sharia offers a rich normative framework for just and accountable governance, its effective implementation in modern states requires contextual adaptation, legal compatibility with constitutional democracy, and institutional integrity. The paper found that the Nigerian public sector suffers from a moral deficit that cannot be addressed by procedural reforms alone. Instead, it advocates for the integration of Islamic governance principles through legislative reform, institutional innovation, value-driven civil service restructuring, and inclusive interfaith platforms.

Keywords: Sharia, Governance, Public Sector Accountability, Siyāsah Shar'īyyah, Nigerian Civil Service Reform, Interfaith Governance

²⁶³ Gombe State University, Gombe muhammadsamboumar5@gmail.com and samboubello@yahoo.com

1. Introduction

The quest for accountable, transparent, and ethically guided public administration remains a critical priority for many developing nations, including Nigeria. In the face of persistent governance challenges—ranging from bureaucratic inefficiency to institutional corruption and regulatory capture—calls for administrative reform have intensified in both academic and policy circles.²⁶⁴ While global governance discourses often emphasize liberal-democratic norms, this paper argues that indigenous epistemologies, particularly Sharia-based governance principles, offer valuable ethical foundations for enhancing public sector accountability in Nigeria.

Sharia (Islamic law), beyond its juridical dimensions, represents a holistic framework of moral and institutional order rooted in divine accountability (*taqwā*), public interest (*maṣlaḥah*), and trusteeship (*amānah*). Classical Islamic governance—exemplified during the Rāshidūn Caliphate and codified in works such as al-Māwardī's *Al-Aḥkām al-Sulṭāniyyah* and Ibn Taymiyyah's *Al-Siyāsah al-Shar'īyyah*—prioritized justice (*'adl*), responsibility (*mas'ūliyyah*), consultation (*shūrā*), and stewardship of public wealth (*ḥifẓ al-māl al-'āmm*).²⁶⁵ These values not only inform ethical leadership but also prescribe mechanisms for citizen participation, judicial independence, and executive restraint.²⁶⁶ In contexts such as Nigeria, where a substantial Muslim population coexists with a pluralistic legal system, these principles provide culturally resonant and theologically grounded tools for reforming governance practices.

Moreover, the adoption of Sharia-compliant governance ethics does not imply theocratic rule or religious absolutism. Rather, it entails incorporating normative Islamic principles of accountability into secular bureaucratic structures to promote ethical restraint, institutional transparency, and responsiveness to public needs.²⁶⁷ As Sachedina notes, while some interpretations of Islamic governance traditions might appear distinct from modern democratic values, they often contain embedded forms of participatory deliberation and accountability that predate modern constitutionalism.²⁶⁸ Thus, integrating Sharia-based insights into Nigeria's

²⁶⁴ Ribadu, N. (2006). *Capital Loss and Corruption: The Example of Nigeria*. Nigeria: Economic and Financial Crimes Commission (EFCC), p. 4

²⁶⁵ Al-Māwardī, A. H. (1996). *Al-Aḥkām al-Sulṭāniyyah*. Cairo: Dār al-Hadīth, pp. 23–35

²⁶⁶ Ibn Taymiyyah, A. (2000). *Al-Siyāsah al-Shar'īyyah fī Iṣlāḥ al-Rā'ī wa al-Ra'īyyah*. Riyadh: Dār 'Ālam al-Kutub, pp. 11–13

²⁶⁷ Kamali, M. H. (2008). *Shari'ah Law: An Introduction*. Oxford: Oneworld, pp. 88–95

²⁶⁸ Sachedina, A. (2001). *The Islamic Roots of Democratic Pluralism*. Oxford University Press, pp. 73–78

administrative framework may strengthen ongoing reform efforts while enhancing the moral legitimacy of public institutions.

This paper seeks to explore the theoretical and practical contributions of Sharia-based governance principles to public sector accountability. It critically examines how Islamic ethical and legal doctrines conceptualize accountability, transparency, and leadership responsibility. It further analyzes how these principles may be contextualized and operationalized within the Nigerian administrative environment, especially in light of recurring governance failures, regional disparities, and legal pluralism. Drawing lessons from classical jurisprudence and contemporary Islamic governance literature, the study makes a case for incorporating Sharia ethics into reform-oriented policies and public management education in Northern Nigeria and beyond.

2. Literature Review

The intersection of Islamic governance principles and contemporary public administration has attracted growing scholarly interest in recent decades. However, much of the existing literature on governance and accountability remains dominated by Western liberal paradigms—emphasizing transparency, the rule of law, and democratic oversight—as universal benchmarks.²⁶⁹ While these values are undeniably significant, their effectiveness in pluralistic and religiously rooted contexts such as Nigeria often depends on how well they resonate with indigenous normative systems and ethical traditions. In this regard, Sharia-based governance literature offers a complementary—yet underutilized—lens through which public accountability can be re-theorized and practically enhanced.

2.1 Islamic Governance and Accountability

Classical Islamic political thought is replete with normative principles designed to ensure the ethical conduct of rulers and the protection of public interest (*maṣlaḥah ʿāmmah*). Works such as al-Māwardī's *Al-Aḥkām al-Sulṭāniyyah*, al-Ghazālī's *Naṣīḥat al-Mulūk*, and Ibn Taymiyyah's *Al-Siyāsah al-Sharʿiyyah* emphasize *ʿadl* (justice), *shūrā* (consultation), *amānah* (trust), and *hisbah* (moral accountability) as essential pillars of governance.²⁷⁰ These scholars conceptualized political

²⁶⁹ Fukuyama, F. (2013). *What is Governance?* Governance, 26(3), 347–368

²⁷⁰ Al-Māwardī, A. H. (1996). *Al-Aḥkām al-Sulṭāniyyah*. Cairo: Dār al-Ḥadīth, pp. 23–56

authority as a divine trust (*amānah ilāhiyyah*) held temporarily by human stewards (*khulafā'*), who are ultimately answerable to both the governed and God.²⁷¹

Contemporary Islamic governance theorists such as Kamali,²⁷² Siddiqi,²⁷³ and Chapra²⁷⁴ have expanded on these foundations by linking classical principles to modern accountability mechanisms. Kamali, for instance, argues that the *maqāṣid al-Sharia* (higher objectives of Islamic law) provide a morally coherent and legally adaptable framework for governance reforms, especially in Muslim-majority or legally pluralistic societies. Chapra, on the other hand, posits that the ethical roots of Islamic public finance—especially in the management of public wealth (*bayt al-māl*)—can inform anticorruption measures, budgetary transparency, and distributive justice.²⁷⁵

These contributions underscore a central thesis: that Islamic law is not merely a private or ritualistic legal system but a comprehensive normative order capable of guiding ethical governance. The Qur'ānic command “Verily, Allah commands justice, excellence and giving to relatives...”²⁷⁶ and the ḥadīth “Each of you is a shepherd and each of you is responsible for his flock.” This reflect how Islam is deeply embedded emphasis on accountability and stewardship.²⁷⁷

2.2 Public Sector Accountability in Nigeria

Nigeria's public sector has long been criticized for endemic corruption, weak institutions, lack of transparency, and low bureaucratic responsiveness. Reports by the Economic and Financial Crimes Commission (EFCC), Transparency International, and scholarly evaluations such as Omotola²⁷⁸ and Ribadu²⁷⁹ point to a persistent accountability crisis that undermines developmental efforts and public trust. Despite multiple reform attempts—including the establishment of the Code of Conduct Bureau, the Bureau of Public Procurement, and anti-corruption commissions—

²⁷¹ Ibn Taymiyyah, A. (2000). *Al-Siyāsah al-Shar'īyyah fī Iṣlāḥ al-Rā'ī wa al-Ra'īyyah*. Riyadh: Dār 'Ālam al-Kutub, pp. 11–13

²⁷² Kamali, M. H. (2011). *The Middle Path of Moderation in Islam: The Qur'ānic Principle of Wasaṭiyyah*. Oxford University Press, pp. 172–183

²⁷³ Siddiqi, M. N. (2004). *Role of the state in the economy: An Islamic perspective*. Leicester: The Islamic Foundation

²⁷⁴ Chapra, M. U. (1992). *Islam and the Economic Challenge*. Leicester: Islamic Foundation, pp. 79–95

²⁷⁵ Ibid, 80

²⁷⁶ Qur'ān 16:90

²⁷⁷ Qur'ān 16:90; al-Bukhārī, *Ṣaḥīḥ al-Bukhārī*, Kitāb al-Aḥkām, ḥadīth no. 893

²⁷⁸ Ribadu, N. (2006). *Capital Loss and Corruption: The Example of Nigeria*. EFCC, pp. 5–8;

²⁷⁹ Omotola, J. S. (2014). *The Anti-Corruption Campaign in Nigeria: A Critical Appraisal*. *Journal of Political Science and Public Affairs*, 2(1), 1–6

governance outcomes remain largely suboptimal, especially in regions where moral authority is undermined by political dysfunction.

In Northern Nigeria, where Islamic values shape public consciousness and communal norms, the disjunction between secular administrative models and Islamic ethical expectations is particularly stark. As noted by Salihu and Ahmad,²⁸⁰ there exists a latent tension between imported public management paradigms and the cultural-religious values of accountability grounded in Islamic thought. This disconnect creates a vacuum in legitimacy and makes public sector reforms susceptible to public apathy or resistance. It is within this context that a Sharia-based accountability model offers potential normative alignment and moral resonance.

2.3 Integrating Islamic Ethical Models into Modern Administrative Reform

There is a growing body of interdisciplinary literature advocating for the integration of faith-based ethical systems into public governance reform, especially in culturally embedded societies. For instance, scholars such as Deneulin and Rakodi,²⁸¹ Malik,²⁸² and Ismail and Osman²⁸³ argue that governance interventions that ignore religious ethics often fail to engage the deeper moral sensibilities of the population. In Muslim-majority areas, governance frameworks aligned with Islamic moral philosophy—such as *taqwā*-inspired leadership, *hisbah*-based public accountability, and *‘uqūd*-based contractual governance—are more likely to succeed due to their ethical familiarity and institutional congruence.

However, the application of Sharia principles in governance must also be context-sensitive. As Kelsay²⁸⁴ and Hefner²⁸⁵ caution, uncritical transplantation of classical governance structures into modern bureaucratic systems may lead to legal incoherence or political friction. Thus, integrating Sharia-based accountability must be seen not as a wholesale Islamization of public

²⁸⁰ Salihu, H. A., & Ahmad, M. (2017). *Public Sector Ethics and the Role of Islam in Northern Nigeria*. *Ilorin Journal of Religious Studies*, 7(1), 89–104

²⁸¹ Deneulin, S., & Rakodi, C. (2011). *Revisiting religion: Development studies thirty years on*. *World Development*, 39(1), 45–54. <https://doi.org/10.1016/j.worlddev.2010.05.007>

²⁸² Malik, A. (2014). *Public sector reforms and the role of Islamic ethics in promoting accountability: The case of Muslim-majority countries*. *Journal of Islamic Governance and Public Policy*, 2(1), 25–38

²⁸³ Ismail, M. B., & Osman, M. M. (2016). *Good governance and accountability from the Islamic perspective: A conceptual analysis*. *International Journal of Economics and Financial Issues*, 6(Special Issue), 117–123

²⁸⁴ Kelsay, J. (2009). *Arguing the Just War in Islam*. Harvard University Press, pp. 113–121

²⁸⁵ Hefner, R. (2011). *Shari‘a Politics: Islamic Law and Society in the Modern World*. Indiana University Press, pp. 37–52

administration, but as a reformist effort to ethically enrich Nigeria's administrative institutions with values such as justice, integrity, consultation, and stewardship.

3. Conceptual and Theoretical Framework

A robust conceptual and theoretical framework is essential for any rigorous inquiry into governance, particularly when the subject intersects diverse epistemological traditions such as Islamic legal thought and Western public administration. This section provides both conceptual clarity and theoretical grounding for analyzing how Sharia-based governance principles can be applied to strengthen public sector accountability and inform administrative reform in Nigeria.

3.1 Conceptual Clarifications

3.1.1 Sharia-Based Governance

Sharia-based governance refers to a normative model of public administration grounded in the ethical, legal, and spiritual principles of Islamic law (Sharia). It transcends a narrow legalistic conception and encompasses a holistic framework of political authority, moral accountability, and administrative justice.²⁸⁶ In the Islamic tradition, governance is understood not merely as a political function but as a sacred trust (*amānah*) bestowed by God upon human beings to fulfill the objectives of justice (*'adl*), consultation (*shūrā*), public welfare (*maṣlahah*), and preservation of the five higher objectives of Sharia (*maqāṣid al-Sharia*)—namely life, intellect, religion, property, and progeny.²⁸⁷

Classical jurists such as al-Māwardī, al-Ghazālī, and Ibn Taymiyyah articulated models of governance in which the state plays a custodial role over moral order, public resources, and institutional justice.²⁸⁸ In this model, the ruler is not sovereign in the modern sense but a vicegerent (*khalīfah*)—entrusted to uphold the rights of the governed and ensure justice in accordance with divine will.²⁸⁹ Some contemporary scholars such as Chapra²⁹⁰ advocate for the contextual

²⁸⁶ Al-Ghazālī, A. H. M. (2005). *Naṣīhat al-Mulūk*. Beirut: Dār al-Kutub al-‘Ilmiyyah, pp. 38–40

²⁸⁷ Kamali, M. H. (2008). *Shari‘ah Law: An Introduction*. Oxford: Oneworld Publications, pp. 89–92

²⁸⁸ Ibn Taymiyyah, A. (2000). *Al-Siyāsah al-Shar‘iyyah*. Riyadh: Dār ‘Ālam al-Kutub, pp. 19–22

²⁸⁹ Chapra, M. U. (1992). *Islam and the Economic Challenge*. Leicester: Islamic Foundation, pp. 71–95

²⁹⁰ *Ibid*, 74

application of these classical principles to modern statecraft, ensuring compatibility with democratic legitimacy and institutional pluralism.

3.1.2 Public Sector Accountability

Accountability in public administration refers to the obligation of public officials and institutions to justify their actions, decisions, and use of resources to multiple stakeholders, including the general public, oversight institutions, and, in democratic contexts, the electorate.²⁹¹ According to Bovens,²⁹² public accountability is relational, involving an actor (officeholder), a forum (oversight body or public), and an obligation of justification, explanation, or sanction. It may be legal (through judicial processes), political (through electoral processes), administrative (through performance evaluation), or social (through public pressure).

In the Islamic worldview, accountability (*mas'ūliyyah*) possesses both vertical and horizontal dimensions. Vertically, rulers and public servants are ultimately accountable to God (*al-hisāb*) for how they discharge their duties. Horizontally, they are accountable to the people through mechanisms such as *shūrā* (consultation), *hisbah* (moral supervision), and institutional oversight. The Qur'ān declares: “And stop them; verily, they are to be questioned”²⁹³ and the Prophet Muhammad (peace be upon him) stated: “Every one of you is a shepherd and every one of you is accountable for his flock.”²⁹⁴ These foundational texts embed the ethos of public accountability within the very fabric of Islamic governance.

3.1.3 Administrative Reform

Administrative reform denotes systematic and deliberate efforts to restructure state institutions, regulatory frameworks, and bureaucratic practices to improve governance outcomes, service delivery, and public confidence.²⁹⁵ It often includes measures such as decentralization, public sector digitization, transparency initiatives, civil service training, and anti-corruption mechanisms. In African postcolonial contexts, however, administrative reforms have often been shaped by

²⁹¹ Mulgan, R. (2000). *Accountability: An Ever-Expanding Concept?* *Public Administration*, 78(3), 555–573

²⁹² Bovens, M. (2007). *Analysing and Assessing Accountability: A Conceptual Framework*. *European Law Journal*, 13(4), 447–468

²⁹³ Qur'ān 37:24

²⁹⁴ Ṣaḥīḥ al-Bukhārī, 893

²⁹⁵ Hope, K. R. (2001). *The New Public Management: Context and Practice in Africa*. *International Public Management Journal*, 4(2), 119–134

donor-driven models, particularly New Public Management (NPM) paradigms, which prioritize efficiency, market discipline, and privatization.²⁹⁶ These approaches, while successful in some areas, often fail to resonate with indigenous moral orders, especially in culturally and religiously plural societies like Nigeria.

3.2 Theoretical Framework

To analyze the role of Sharia-based principles in promoting public sector accountability and informing administrative reform in Nigeria, this study adopts a dual theoretical framework:

3.2.1 The Maqāṣid al-Sharia Theory

Maqāṣid al-Sharia refers to the higher objectives or purposes behind Islamic law. Developed by scholars such as al-Juwaynī, al-Ghazālī, al-Shāṭibī, and later modern jurists like Ibn ‘Āshūr and Kamali, this theory provides a moral-philosophical foundation for interpreting and applying Sharia in diverse contexts.²⁹⁷ The five primary maqāṣid—protection of religion (*dīn*), life (*nafs*), intellect (*‘aql*), lineage (*nasl*), and property (*māl*)—represent the essential goods that governance must preserve.²⁹⁸

In governance contexts, the *maqāṣid* approach enables a balance between textual fidelity and contextual adaptability, permitting state institutions to pursue ethical policy goals aligned with Islamic values while engaging with the complexities of modern public administration. As a framework for accountability, *maqāṣid* provides normative indicators—such as justice, transparency, and equity—by which public performance can be assessed.²⁹⁹

3.2.2 The Ethical Governance Theory

Ethical Governance Theory, drawn from political philosophy and public ethics, emphasizes that good governance is not merely about structural efficiency or policy outcomes but also about moral integrity, value-based leadership, and normative legitimacy.³⁰⁰ This theory holds that

²⁹⁶ Ekeh, P. P. (1975). *Colonialism and the Two Publics in Africa: A Theoretical Statement*. *Comparative Studies in Society and History*, 17(1), 91–112

²⁹⁷ Al-Shāṭibī, I. (2004). *Al-Muwāfaqāt fī Uṣūl al-Sharī‘ah*. Beirut: Dār al-Ma‘rifah, Vol. 1, pp. 31–45

²⁹⁸ Kamali, M. H. (2011). *The Middle Path of Moderation in Islam: The Qur’ānic Principle of Wasaṭiyyah*. Oxford University Press, pp. 172–183

²⁹⁹ El-Gamal, M. A. (2006). *Islamic Finance: Law, Economics, and Practice*. Cambridge University Press, pp. 81–84

³⁰⁰ Uhr, J. (1999). *Public Ethics and Accountability in Australia*. *Australian Journal of Public Administration*, 58(1), 85–98

accountability thrives when public officials act in accordance with ethical standards that transcend legal compulsion—standards often grounded in religious or philosophical systems.

In the Nigerian context, where widespread corruption, weak institutions, and declining trust plague governance systems, ethical governance offers a path to restoring public confidence.³⁰¹ When combined with Islamic ethical teachings such as *amānah* (trust), *taqwā* (consciousness of God), and *‘adl* (justice), this theory provides a powerful tool for reshaping governance culture. It further supports the idea that sustainable reform requires more than bureaucratic redesign—it necessitates ethical renewal.

3.3 Synthesis of Theories and Application to Nigeria

Through Integrating *maqāṣid al-Sharia* with Ethical Governance Theory, this paper adopts a normative-functional approach: it evaluates governance structures not only by their procedural efficiency but also by their alignment with ethical goals rooted in Islamic tradition. This dual framework facilitates a culturally sensitive and spiritually grounded analysis of Nigeria’s governance challenges. It also allows for the operationalization of Islamic governance values through administrative tools, such as public audits, community consultation, and regulatory oversight. Furthermore, this synthesis acknowledges the necessity of contextual reform rather than doctrinal idealism. The aim is not to Islamize governance in a formal sense, but to ethically enrich public administration with principles that resonate with the values and expectations of Nigeria’s Muslim populations, particularly in the northern regions where Islamic moral discourse already shapes communal norms.

4 Methodology of the Research

This study employed a doctrinal and comparative research methodology to critically examine the potential of Sharia-based governance principles in enhancing public sector accountability in Nigeria. The doctrinal analysis involved a thorough review and interpretation of foundational Islamic texts, classical Islamic jurisprudence (*fiqh*), and contemporary Islamic scholarship to delineate core governance values such as *‘adl* (justice), *amānah* (trust), *shūrā* (consultation), and *maṣlahah* (public interest). This was complemented by a comparative analysis of ethical governance models and administrative reforms in selected Muslim-majority countries, specifically Malaysia, Indonesia, and Sudan. Data sources included primary Islamic texts, academic journals,

³⁰¹ Adebawwi, W., & Obadare, E. (2011). *The Abrogation of the Electorate: An Emergent African Phenomenon. Democratization*, 18(2), 311–335

policy reports from relevant international and national bodies, and legal statutes. The analytical approach focused on thematic analysis, guided by a theoretical framework derived from *Siyāṣah Shar‘iyyah* and *Maqāṣid al-Sharia*, to evaluate the applicability, challenges, and lessons from these diverse contexts for Nigeria's pluralistic legal and political landscape.

4. Core Sharia-Based Governance Principles and Their Relevance to Public Sector Accountability

This section presents a comprehensive exploration of foundational governance principles embedded in Islamic legal and ethical traditions, demonstrating how they can be mobilized to promote transparency, accountability, and justice in contemporary public administration. These principles—*‘adl* (justice), *amānah* (trust), *shūrā* (consultation), *ḥisbah* (moral oversight), and *maqāṣid al-Sharia* (higher objectives of Islamic law)—are not abstract ideals. Rather, they are normative guidelines with historical precedent and institutional applicability, especially in reforming governance systems plagued by corruption, inefficiency, and public distrust, such as in Nigeria.

4.1 ‘Adl (Justice) as the Foundation of Governance

Justice (‘adl) in Islamic thought is both a legal and moral imperative. The Qur’ān repeatedly calls for justice in all spheres of life: “Verily, Allah commands justice (‘adl), excellence (iḥsān), and giving to relatives...”³⁰² It is not simply the dispensation of legal rights, but a comprehensive ethical principle that underpins governance, economics, judiciary, and administration. Justice is giving each rightful person their due, without excess or negligence.³⁰³ It is placing things in the position that Allah – the Exalted – has commanded them to be placed in, for He – Glorified be He – knows what is suitable for the universe and what fits each individual within it.³⁰⁴ Due to the importance of justice, Allah – the Exalted – sent the messengers to establish fairness (justice) among people. Allah – Blessed and Exalted – said: “Indeed, We sent Our messengers with clear proofs and revealed with them the Scripture and the balance so that the people may maintain justice.”

³⁰² Qur’ān 16:90

³⁰³ Ministry of Islamic Affairs. (n.d.). *Al-qiyam al-Islāmiyyah* [Islamic values]. Saudi Arabia: Ministry of Islamic Affairs, p. 2

³⁰⁴ Majmū‘ah min al-mu’allifin. (n.d.). *Fatāwā al-Shabakah al-Islāmiyyah* [Islamic network fatwas]. Doha, Qatar: IslamWeb.net, Ministry of Awqaf and Islamic Affairs, Vol. 9, p. 3,419

Consequently, in classical Islamic governance, justice was central to the legitimacy of rulers. Al-Māwardī argued that a just ruler (*imām ʿādil*) is a precondition for lawful governance and societal cohesion.³⁰⁵ Similarly, Ibn Taymiyyah maintained that justice ensures divine blessings, even for non-Muslim nations, while injustice invites ruin even for believing societies.³⁰⁶

In public administration, justice entails equitable resource distribution, fair recruitment practices, merit-based promotions, non-discriminatory service delivery, and access to legal redress. In Nigeria, where patronage networks, ethnic favoritism, and political clientelism often distort public appointments and resource allocation, adopting *ʿadl* as a guiding norm would require substantial institutional reform and value reorientation. It suggests policies that prioritize social equity, fight exclusion, and uphold procedural fairness across federal, state, and local governments.

4.2 Amānah (Trust and Stewardship) in the Public Office

Amānah signifies the moral trust and fiduciary duty inherent in holding public office. The Qurʾān warns: “Verily, We offered the trust (al-amānah) to the heavens and the earth and the mountains, but they declined to bear it and feared it; but man [undertook it]—indeed, he was unjust and ignorant.”³⁰⁷ This verse, interpreted by scholars such as al-Rāzī and Ibn Kathīr, reflects the profound weight of leadership and public responsibility.³⁰⁸

The Prophet Muhammad (peace be upon him) emphasized *amānah* as a sign of faith and warned that its loss signifies the approach of the Last Day: “If *amānah* is lost, then wait for the Hour,”³⁰⁹ Public servants, therefore, are morally and spiritually accountable for their stewardship, and the misuse of public office is a breach of both civil law and religious trust.

In Nigeria, rampant public corruption and embezzlement of state funds highlight the absence of *amānah* in bureaucratic culture. Despite the existence of anti-corruption laws and agencies, ethical failures persist. Institutionalizing *amānah* requires incorporating Islamic ethics into civil service training, embedding transparency mechanisms into procurement and budgeting processes, and adopting zero-tolerance policies against conflict of interest and abuse of power. It

³⁰⁵ Al-Māwardī, A. H. (1996). *Al-Aḥkām al-Sulṭāniyyah*. Cairo: Dār al-Ḥadīth, pp. 21–44

³⁰⁶ Ibn Taymiyyah, A. (2000). *Al-Siyāsah al-Sharʿiyyah*. Riyadh: Dār ʿĀlam al-Kutub, pp. 18–27

³⁰⁷ Qurʾān 33:72

³⁰⁸ See Ibn Kathīr, I. (2000). *Tafsīr al-Qurʾān al-ʿAẓīm*, Vol. 3, pp. 485–486

³⁰⁹ Ṣaḥīḥ al-Bukhārī, 6496

also requires religious and civic education campaigns to reframe leadership as a divine trust, not a means of personal enrichment.

4.3 *Shūrā* (Consultation) as Participatory Governance

Shūrā reflects the Islamic obligation of mutual consultation in public decision-making. Qur’ān 42:38 praises the believers as those “...who respond to their Lord, establish prayer, and conduct their affairs by consultation (*shūrā baynahum*).” Historically, *shūrā* councils advised rulers on legal, political, and economic matters, thereby ensuring checks on executive power and fostering participatory legitimacy.

Al-Ghazālī linked *shūrā* to the avoidance of tyranny and arbitrary rule, warning that decisions made without counsel are susceptible to error and injustice.³¹⁰ In contemporary governance, *shūrā* is conceptually akin to participatory democracy and stakeholder inclusion. It supports the establishment of deliberative platforms where citizens, civil society, and marginalized communities can influence policies.

In Nigeria, policy decisions are frequently centralized, opaque, and top-down—particularly at the federal level. The result is disconnection between the state and citizens, leading to distrust and disengagement. Operationalizing *shūrā* in Nigeria could involve reforms such as: decentralizing governance to empower local governments, institutionalizing town hall meetings and citizen advisory panels, and requiring stakeholder consultation in legislative and budgetary processes. Not only would this enhance transparency, but it would also deepen policy legitimacy.

4.4 *Ḥisbah* (Moral Oversight and Accountability Mechanism)

The principle of *ḥisbah*—derived from the Qur’ānic command to enjoin good and forbid evil—represents a proactive form of societal oversight. The Qur’ān states: “Let there arise among you a group who invite to all that is good, enjoin what is right, and forbid what is wrong....”³¹¹ In classical Islamic governance, *ḥisbah* institutions—headed by the *muḥtasib*—monitored markets, adjudicated minor disputes, and acted as ombudsmen for moral conduct and administrative fairness.³¹²

³¹⁰ Al-Ghazālī, A. H. M. (2005). *Naṣīḥat al-Mulūk*. Beirut: Dār al-Kutub al-‘Ilmiyyah, pp. 61–65

³¹¹ Qur’ān 3:104

³¹² Ibn Khaldūn, A. (1980). *Muqaddimah Ibn Khaldūn*. Beirut: Dār al-Fikr, pp. 298–302

Modern analogues include public complaints commissions, anti-corruption agencies, consumer protection boards, and internal audit departments. In states such as Kano and Zamfara, *hisbah* institutions have been revived, although their mandates remain focused largely on social morality rather than administrative ethics.³¹³

To align *hisbah* with public accountability goals, its institutional framework must be expanded to include oversight of procurement, contract implementation, budget performance, and public service ethics. A reformed *hisbah* could serve as a hybrid institution—bridging civic ombudsman roles with religious legitimacy—and empower citizens to monitor governance more effectively.

4.5 Maqāṣid al-Sharia (Higher Objectives of Law) as Evaluative Framework

The doctrine of *maqāṣid al-Sharia*, developed extensively by al-Ghazālī and al-Shāṭibī, seeks to identify the ends behind the rules of Islamic law. These include the preservation of religion (*dīn*), life (*nafs*), intellect (*‘aql*), progeny (*nasl*), and property (*māl*).³¹⁴ Any policy or governance act is deemed valid if it protects or promotes these objectives and invalid if it undermines them.

Applying *maqāṣid* to governance means shifting evaluation from procedural legality to substantive justice. For instance, a budget that is legally passed but systematically excludes vulnerable groups would fail the *maqāṣid* test, as it violates the principle of equity and social welfare. Kamali emphasizes that *maqāṣid*-based reasoning allows for policy innovation while maintaining Islamic ethical coherence.³¹⁵

In the Nigerian context, *maqāṣid* can serve as an evaluative tool for measuring whether public policy advances social protection, education, health, justice, and economic empowerment. It enables a moral audit of government performance and provides Islamic legitimacy for reform initiatives—particularly in Muslim-majority regions.

Taken together, these five principles present a holistic and internally coherent framework for enhancing accountability, legitimacy, and ethical governance. Unlike purely secular models,

³¹³ Sule, I. (2020). *Evaluating the Role of Hisbah Corps in Contemporary Northern Nigeria: Challenges and Prospects*. *Journal of Islamic Studies and Culture*, 8(1), 25–40

³¹⁴ Al-Shāṭibī, I. (2004). *Al-Muwāfaqāt fī Uṣūl al-Sharī‘ah*, Vol. 2, pp. 11–18

³¹⁵ Kamali, M. H. (2006). *Maqāṣid al-Sharī‘ah Made Simple*. London: International Institute of Islamic Thought, pp. 23–31

Sharia-based principles combine legal, moral, and spiritual dimensions of leadership—making them particularly effective in contexts where religion continues to inform public consciousness and legitimacy claims. As Nigeria confronts persistent governance failures, revisiting these principles not only honors the cultural-religious fabric of its northern Muslim communities but also offers universally applicable governance ethics rooted in justice, trust, and stewardship.

5. Application of Sharia-Based Governance Principles in Nigerian Public Sector Reform

The imperative for reforming Nigeria’s public sector governance structure is underscored by persistent institutional inefficiencies, endemic corruption, and a pervasive culture of unaccountability. These structural pathologies are not merely administrative anomalies; they reflect deep-rooted failures in leadership ethics, bureaucratic culture, and value orientation.³¹⁶ Conventional reform strategies—often externally imposed or technocratically driven—have produced uneven outcomes because they neglect the normative foundations and cultural legitimacy required to sustain public sector transformation.³¹⁷

Against this backdrop, Sharia-based governance principles offer a culturally embedded, ethically coherent, and normatively robust framework for public sector accountability. Far from being antithetical to modern governance, these principles, when operationalized through constitutional means, can complement existing structures while promoting endogenous accountability norms rooted in justice, trust, and collective responsibility. This section articulates five critical areas where Islamic legal and ethical values can inform public administration reform in Nigeria.

5.1 Reconstructing Ethical Leadership through Amānah-Based Recruitment and Promotion Systems

The doctrine of *amānah* (trust) in Islamic political theory transcends conventional notions of public ethics by framing governance as a divine trust (*amānah ilāhiyyah*) that imposes fiduciary and

³¹⁶ Adejumobi, S. (2010). *Governance and the Crisis of Rule in Contemporary Africa: A Critical Reflection*. In K. Omeje (Ed.), *State–Society Relations in Nigeria* (pp. 3–20). London: Adonis & Abbey

³¹⁷ Mkandawire, T. (2001). *Thinking about Developmental States in Africa*. *Cambridge Journal of Economics*, 25(3), 289–314

spiritual obligations on office holders.³¹⁸ The Qur’ānic verse, “Indeed, Allah commands you to render trusts (*amānāt*) to whom they are due...”³¹⁹ imposes a normative imperative for meritocracy, transparency, and accountability in leadership selection and public service recruitment.

Historically, Islamic governance systems emphasized character (*akhlaq*) and trustworthiness (*ṣidq wa amānah*) alongside competence (*kifā’ah*) in appointments to public office, as evidenced in the caliphal practices of the Rashidun era.³²⁰ Contemporary civil service frameworks in Nigeria—dominated by patronage and quota politics—neglect these ethical standards. Studies by Adebayo³²¹ and Ezeani³²² confirm that politicized appointments and lack of moral scrutiny in recruitment are key drivers of inefficiency and corruption.

Reforming recruitment systems to reflect *amānah* requires instituting character-based screening, ethical vetting, and community-level validations akin to *tazkiyah*. Civil service training curricula must integrate Islamic ethical instruction, while performance appraisals should include ethical compliance metrics. Establishing Public Ethics Commissions with religious and civic oversight could provide a structural mechanism for enforcing this standard.

5.2 Justice-Driven Resource Allocation through the Maqāṣid al-Sharia Framework

Islamic governance, as articulated by scholars like al-Shāṭibī and al-Māwardī, regards *‘adl* (justice) not merely as a procedural rule but as a substantive ideal that governs all acts of public administration.³²³ The failure to allocate public resources equitably and transparently has fueled regional inequality, economic disempowerment, and social unrest in Nigeria, particularly in the North-East and South-South zones.³²⁴

Applying *maqāṣid al-Sharia*—the higher objectives of Islamic law—as a framework for public expenditure and policy formulation entails a paradigm shift from procedural legality to

³¹⁸ Kamali, M. H. (2008). *Principles of Islamic Governance*. Kuala Lumpur: Ilmiah Publishers

³¹⁹ Qur’ān 4:58

³²⁰ Al-Māwardī, A. H. (1996). *Al-Aḥkām al-Sulṭāniyyah*. Cairo: Dār al-Ḥadīth, pp. 26–40

³²¹ Adebayo, S. O. (2018). *The Politics of Recruitment and Bureaucratic Inefficiency in Nigeria*. *African Administrative Studies*, 89(2), 55–74

³²² Ezeani, E. O. (2021). *Public Administration in Nigeria: A Developmental Approach* (2nd ed.). Enugu: Zik-Chuks Publishers

³²³ Al-Shāṭibī, I. (2004). *Al-Muwāfaqāt fī Uṣūl al-Sharī‘ah*, Vol. 2, pp. 11–25

³²⁴ World Bank. (2022). *Nigeria Public Expenditure Review*. Washington, DC: World Bank, p.23

teleological governance. According to al-Shātibī, the purpose of law is to preserve five universals: religion (*dīn*), life (*naḥs*), intellect (*‘aql*), progeny (*nasl*), and property (*māl*).³²⁵ Governance is legitimate only to the extent it advances these goals. Thus, budgets skewed towards elite rent-seeking projects (e.g., unnecessary infrastructure) while neglecting health, education, and welfare violate *maqāṣid*-based justice.

Operationalizing this requires the institutionalization of Equity and Maqāṣid Impact Assessments (EMIA) for all government policies, projects, and budgetary allocations. These assessments could be conducted by independent *maqāṣid audit units* comprising Religious scholars, economists, and civil society actors. Additionally, national development plans should be harmonized with *maṣlaḥah ‘āmmah* (public interest) principles.

5.3 Institutionalizing Shūrā (Consultation) as a Mechanism for Participatory Governance

Shūrā, a cardinal Islamic governance principle, implies collective deliberation, participatory inclusiveness, and pluralistic engagement in decision-making. The Prophet Muhammad (PBUH) practiced *shūrā* in both military and civil affairs, including his consultation with companions during the battles of Badr and Uhud, despite having divine revelation at his disposal.³²⁶

This participatory ethic, when translated into contemporary governance systems, mandates inclusive policy formulation, bottom-up planning, and stakeholder consultation. In Nigeria, the highly centralized governance structure and elite-driven policy processes have alienated citizens, especially in marginalized and rural communities.³²⁷ Embedding *shūrā* in public administration requires structural reforms such as:

- a) Legislative amendments to mandate Local Government Advisory Councils (LGACs) comprising community leaders, religious scholars, youth, and women;
- b) Participatory Budgeting Platforms at the state and LGA level;
- c) Legal mandates requiring pre-legislative public consultations before passage of bills or major policies.

³²⁵ Kamali, M. H. (2011). *The Middle Path of Moderation in Islam*. Oxford: Oxford University Press, pp. 143–158

³²⁶ Al-Qaradāwī, Y. (2001). *Min Fiḥ al-Dawlah fī al-Islām*. Cairo: Dār al-Shurūq, pp. 85–92

³²⁷ Olowu, D., & Wunsch, J. (2004). *Local Governance in Africa: The Challenges of Democratic Decentralization*. Boulder, CO: Lynne Rienner

Such institutional innovations can bridge the gap between state and society, deepen democratic accountability, and restore legitimacy to governance structures.

5.4 Reinvigorating Ḥisbah Institutions as Ethical Oversight Mechanisms

The classical institution of *ḥisbah*—mandated by the Qur’anic imperative to enjoin good and forbid wrong³²⁸—played a critical role in market regulation, public ethics enforcement, and administrative oversight in pre-modern Islamic societies. The *muḥtasib*, as a public moral regulator, ensured transparency in transactions, adherence to ethical norms, and redress of citizen complaints.³²⁹

Although several Northern Nigerian states have *ḥisbah* corps, their functions are often confined to moral policing and limited community surveillance, lacking legal authority and professional capacity.³³⁰ To harness the full potential of *ḥisbah*, a comprehensive reform agenda is required. This includes:

- a) Rewriting *ḥisbah* legislation to extend jurisdiction to public procurement, fiscal management, and service delivery monitoring;
- b) Establishing Independent Ḥisbah Oversight Commissions (IHOCs) to interface with anti-corruption agencies (e.g., EFCC and ICPC);
- c) Training *ḥisbah* officers in ethics, public administration, finance, and legal procedures;
- d) Embedding *ḥisbah* units within local government councils for continuous moral and performance evaluation.

Such integration will create an organic, culturally legitimate accountability mechanism grounded in Islamic moral traditions and responsive to modern governance challenges.

5.5 Civic Reorientation and Institutional Islamization without Theocratic Drift

A critical component of governance reform lies in reshaping public attitudes toward civic duty, leadership, and ethical conduct. In Islamic political thought, governance is a form of *‘ibādah*

³²⁸ Qur’ān 3:104

³²⁹ Ibn Taymiyyah, A. (2000). *Al-Ḥisbah fī al-Islām*. Riyadh: Dār al-‘Āshimah, pp. 18–26

³³⁰ Sule, I. (2020). “Evaluating the Role of Ḥisbah Corps in Contemporary Northern Nigeria: Challenges and Prospects.” *Journal of Islamic Studies and Culture*, 8(1), 25–40

(worship), and the ruler is a *khalīfah* (vicegerent), accountable both to the people and to God.³³¹ This dual accountability system fosters internalized responsibility and deters impunity.

Thus, Sharia-based governance requires civic reorientation that embeds ethical values such as *taqwā* (God-consciousness), *ikhhlās* (sincerity), and *hayā*’ (moral shame) into political culture and administrative behavior. Civic education campaigns, public sermons (*khutbahs*), university curricula, and professional training must be restructured to reflect these values.

Importantly, institutional Islamization must respect Nigeria’s constitutional secularity and pluralism. The aim is not to impose Islamic law wholesale, but to ethically infuse governance with universally beneficial Islamic values, especially in Muslim-majority regions where such principles have social legitimacy.

6. Comparative Insights and Critical Evaluation

While Sharia-based governance principles present a compelling ethical and normative framework for enhancing public accountability, their practical implementation within modern, pluralistic states like Nigeria presents both opportunities and challenges. To advance the discussion beyond theoretical abstraction, this section undertakes a comparative evaluation of selected jurisdictions—particularly Malaysia, Indonesia, and Sudan—that have attempted, to varying degrees, to institutionalize Islamic governance values within public administration. These case studies offer valuable insights into the contextual dynamics, institutional arrangements, and potential pitfalls that Nigeria must navigate in aligning administrative reform with Islamic ethical principles.

6.1 Malaysia

Malaysia’s experience presents a hybrid model where Islamic governance principles are harmonized with a secular constitutional framework. With Islam as the religion of the federation (Article 3 of the Malaysian Constitution), Islamic values enjoy a level of normative legitimacy in shaping public policy, particularly in the administration of Muslim-majority states like Kelantan and Terengganu. The *Islam Hadhari* (Civilizational Islam) initiative launched under Prime

³³¹ Ibn Khaldūn, A. (1980). *Muqaddimah*. Beirut: Dār al-Fikr, pp. 341–352

Minister Abdullah Badawi was a landmark attempt to institutionalize Islamic governance values in public administration while upholding democratic norms and minority rights.³³²

Public institutions such as the Jabatan Kemajuan Islam Malaysia (JAKIM) and the Institute of Islamic Understanding Malaysia (IKIM) serve as think tanks and regulatory bodies guiding Islamic compliance and public ethics. Moreover, civil service training modules have incorporated Islamic moral instruction, emphasizing *ikhlaṣ* (sincerity), *taqwā* (God-consciousness), and *mas'ūliyyah* (accountability).

Despite these advances, critiques have emerged concerning the selective and politicized application of Islamic ethics, with concerns that the state may instrumentalize religion for political legitimacy rather than genuine moral governance.³³³ Additionally, ethnic and religious pluralism in Malaysia has complicated the universal application of Islamic norms across federal institutions. Nonetheless, the Malaysian model shows that Sharia-based governance can be contextually embedded, pluralism-sensitive, and pragmatically implemented, provided there are robust legal safeguards and a commitment to inclusivity.

6.2 Indonesia

Indonesia offers another instructive example of a Muslim-majority country that attempts to reconcile Islamic moral values with a secular and pluralistic governance structure. Under its state ideology of Pancasila, Indonesia recognizes belief in one God (*Ketuhanan yang Maha Esa*) as a foundational principle, yet retains a secular legal system that emphasizes religious harmony and civic nationalism.³³⁴

In provinces like Aceh, which enjoy special autonomy under the Law of Aceh Governance,³³⁵ Sharia law has been formally adopted and extended to areas of public morality, dress codes, and even criminal sanctions.³³⁶ While this move has generated controversy—

³³² Kamali, M. H. (2009). *Civilizational Islam and Good Governance in Malaysia*. Kuala Lumpur: IAIS Publications

³³³ Noor, F. A. (2005). *The Limits of Civilizational Islam: The Malaysian Case*. *The Muslim World*, 95(2), 247–274

³³⁴ Salim, A. (2008). *Challenging the Secular State: The Islamization of Law in Modern Indonesia*. Honolulu: University of Hawai'i Press

³³⁵ Law No. 11 of 2006

³³⁶ Salim, A. (2015). *Shari'a in Aceh: The Implementation of Islamic Law in a Conflict-Ridden Region*. *ISEAS Working Paper Series*, No. 3

especially among human rights groups—it has also institutionalized *hisbah*-like moral oversight units and *shūrā*-based consultative mechanisms within provincial governance.

More relevant to Nigerian reforms is Indonesia’s incorporation of Islamic ethics into bureaucratic capacity-building, particularly through partnerships between civil service training bodies and Islamic institutions (*pesantren*, Islamic universities). This has helped foster a “moral bureaucracy” discourse where public officials are expected to align their administrative conduct with ethical ideals derived from both Islamic and civic sources.³³⁷

However, Buehler³³⁸ notes that the integration of Islamic values into Indonesian governance has been uneven, often susceptible to political manipulation, and at times conflating religious orthodoxy with administrative professionalism.³³⁹ This highlights the importance of normative clarity, legal boundaries, and interfaith consensus when operationalizing Sharia principles in a democratic and diverse polity.

6.3 Sudan

In stark contrast, Sudan’s experience under the rule of Omar al-Bashir (1989–2019) represents a deeply cautionary example of state-led Islamization without ethical substance. The regime adopted Sharia law as the constitutional foundation for governance, with sweeping changes in legislation and judicial authority.³⁴⁰ However, the implementation was largely symbolic and authoritarian, serving more as a tool of political repression than a mechanism for moral accountability.

Despite institutional reforms such as Islamic courts, Islamic banking, and morality patrols, the Sudanese state was plagued by kleptocracy, ethnic violence, and bureaucratic inefficiency. As El-Affendi observed, the contradiction between religious formalism and moral collapse

³³⁷ Zainuddin, A. (2017). Moral Bureaucracy in Indonesia: Intersections of Islam and Civil Service. *Asian Journal of Comparative Politics*, 2(4), 411–426

³³⁸ Buehler, M. (2016). *The Politics of Shari’a Law: Islamist Activists and the State in Democratizing Indonesia*. Cambridge: Cambridge University Press

³³⁹ Ibid, 23

³⁴⁰ El-Affendi, A. (2001). *The Impasse of the Islamic Movement in Sudan*. *African Affairs*, 100(401), 37–53

undermined the credibility of Islamic governance, eroding public trust and leading ultimately to social unrest and revolution.³⁴¹

The Sudanese case underscores that Sharia cannot be imposed through legalistic fiat or ideological coercion. When Islamic principles are decoupled from ethical governance, justice, and participatory consultation, the outcome is neither Islamic nor accountable. Nigeria must therefore avoid instrumentalizing Sharia for political or sectarian advantage, and instead focus on substantive ethical reform grounded in transparency, moral leadership, and institutional legitimacy.

6.4 Nigeria's Internal Realities: Challenges and Strategic Considerations

While global experiences offer meaningful parallels, the applicability of Sharia-based governance to Nigeria must be carefully contextualized. Several endogenous factors present both opportunities and constraints:

6.4.1 Legal Pluralism and Constitutional Federalism

Nigeria's tripartite legal system—comprising English common law, Islamic law, and customary law—creates a fertile but complex ground for integrating Sharia values. The 1999 Constitution (as amended) guarantees freedom of religion³⁴² and prohibits state religion,³⁴³ yet also recognizes Sharia Courts of Appeal in Northern states.³⁴⁴ This duality necessitates creative constitutional engagement, whereby Islamic ethics are introduced as administrative values rather than judicial impositions.

6.4.2 Religious and Ethnic Diversity

The religious pluralism of Nigeria, particularly the Christian-Muslim divide, requires that Sharia principles be framed not as exclusive religious rules but as ethical contributions to good governance. The universality of principles such as *'adl*, *amānah*, and *shūrā* makes them adaptable across faith traditions. Thus, Nigeria could benefit from interfaith ethical governance charters that draw from shared moral values to promote accountability, inclusiveness, and justice.

³⁴¹ Ibrahim, J. (2012). *Religion and Political Reform in Sudan*. In E. Adebani & E. Obadare (Eds.), *Democracy and Prebendalism in Nigeria*. London: Palgrave Macmillan

³⁴² Section 38

³⁴³ Section 10

³⁴⁴ Sections 275–279

6.4.3 Bureaucratic Corruption and Ethical Incoherence

As Ekeh³⁴⁵ famously argued, Nigeria suffers from a dual moral code: loyalty and honesty in the “primordial public” (e.g., kinship, religion), but corruption and impunity in the “civic public” (e.g., government institutions). This ethical bifurcation frustrates anti-corruption efforts. Bridging this gap requires not only institutional reform but also value reorientation programs that recast public service as a trust (*amānah*) and moral duty.

6.4.4 Weak Institutions and Political Capture

Integrating Sharia principles into a governance system with weak rule of law, politicized anti-corruption agencies, and fragmented civil service structures demands more than normative idealism. It requires the professionalization of Islamic oversight bodies, statutory empowerment of *hisbah* institutions, and robust legislative support for ethical audits, consultative governance, and public interest budgeting.

6.5 Synthesizing Lessons: A Normative and Institutional Pathway

From the comparative and domestic analysis, several key lessons emerge for Nigeria:

1. Sharia-based governance must prioritize substance over symbolism. Legalistic declarations of Islamization without ethical enforcement, as seen in Sudan, risk undermining both religion and governance.
2. Ethical pluralism must guide implementation. Malaysia and Indonesia demonstrate that Islamic principles can be harmonized with national ideologies and plural societies when framed as universal values rather than exclusive dogma.
3. Constitutionalism and rule of law are non-negotiable. Any reform inspired by Sharia values must be pursued within Nigeria’s constitutional framework, respecting human rights, federalism, and democratic procedures.

³⁴⁵ Ekeh, P. P. (1975). “Colonialism and the Two Publics in Africa: A Theoretical Statement.” *Comparative Studies in Society and History*, 17(1), 91–112

4. Civic education and moral leadership are central. Reforms must be underpinned by consistent moral messaging from religious scholars, civic actors, and public servants who embody the values of *amānah*, *‘adl*, and *taqwā*.
5. Institutional design matters. Dedicated ethical governance bodies—such as *maqāṣid audit units*, *ḥisbah ombudsmen*, and *shūrā councils*—must be created, funded, and staffed with professionals capable of translating normative ideals into administrative practice.

7. Conclusion, Findings, and Recommendations

7.1 Conclusion

This paper has critically examined the potential of Sharia-based governance principles to serve as a normative and practical framework for enhancing public sector accountability in Nigeria. Against the backdrop of endemic corruption, institutional decay, and leadership failure, the paper argues that a return to ethical foundations grounded in justice (*‘adl*), trust (*amānah*), public interest (*maṣlahah*), and consultative deliberation (*shūrā*) can renew the moral purpose and operational integrity of the Nigerian public service. Drawing from classical Islamic jurisprudence, contemporary administrative theory, and comparative experiences in Malaysia, Indonesia, and Sudan, the paper provides an in-depth discussion of both the promises and limitations of integrating Islamic ethical principles in modern state governance.

The analysis reveals that Sharia is not merely a legal code but a comprehensive ethical and institutional worldview that, if judiciously applied, can address the moral crisis of governance in Nigeria. However, the application must be context-sensitive, constitutionally grounded, and inclusive to ensure that Sharia-based reforms do not compromise the pluralistic and federal nature of the Nigerian state. This conclusion is not a call for the theocratic transformation of governance, but rather for the ethical reorientation of administration using values and institutions that resonate with Nigeria’s social and cultural realities.

7.2 Findings

From the extensive analysis presented across the previous sections, the following key findings are discerned:

1. The persistent crisis in Nigeria’s public sector governance stems not merely from structural inefficiencies but from a profound ethical deficit. Core values such as *amānah* (trust), *‘adl* (justice), and *shūrā* (consultative governance) are absent from both policy formulation and administrative conduct. The result is systemic corruption, impunity, and public distrust in government institutions.
2. Although Sharia-inspired values are recognized in some state legal systems, there is a lack of institutionalized mechanisms—such as *hisbah* bodies or Islamic ombudsman institutions—to monitor and enforce public accountability in a structured, transparent, and rights-based manner.
3. Many governance reforms in Nigeria are externally imposed or rooted in Western administrative paradigms, often lacking resonance with local religious and moral worldviews. This creates an implementation gap between policy and practice, particularly in Northern Nigeria where Islamic legal culture remains influential.
4. Though scholars, politicians, and faith leaders often endorse Sharia-based governance rhetorically, there is a disconnect between ideological commitment and actionable implementation. Islamic governance remains more symbolic than operational within Nigeria’s public sector.
5. Efforts to integrate Sharia principles into governance often generate resistance due to fears of religious domination, especially in a country marked by deep Christian-Muslim divides. This limits the prospects for ethical reform grounded in religious traditions.

7.3 Recommendations

Based on the above findings, the following recommendations are proposed to scholars, policymakers, Islamic jurists, and civil society actors interested in leveraging Sharia-based governance principles for administrative reform in Nigeria:

1. The government should adopt value-based administrative codes that explicitly integrate Islamic governance principles—especially in Muslim-majority states—through civil service regulations, ethics training, and performance evaluation mechanisms. These codes

should define *amānah*, *‘adl*, and *shūrā* as core performance standards, thus bridging normative commitments and administrative practice.

2. States with Sharia recognition should reform existing hisbah institutions or establish new Sharia-compliant accountability councils, legally empowered to investigate maladministration, promote civic engagement, and oversee ethical compliance within the civil service. These should be professionally staffed, guided by *maqāṣid al-Sharia* (higher objectives of Islamic law), and operate under public scrutiny.
3. Policy reforms should be contextualized through the lens of Islamic public law (*siyāsah shar‘iyyah*) to ensure normative legitimacy and popular acceptance. Collaborations between Islamic legal scholars (*‘ulamā’*), legal academics, and public administrators can generate policy frameworks that reflect Nigeria’s plural traditions while promoting universal accountability standards.
4. To close the implementation gap, governments should translate Sharia-based governance principles into sectoral policy instruments, such as ethical procurement guidelines, Islamic audit protocols, and community consultation frameworks. These tools should be codified in legislation or administrative rules and applied uniformly through monitoring and evaluation systems.
5. To reduce resistance and promote inclusivity, the government and civil society should establish interfaith ethical governance platforms involving Muslim and Christian leaders, academics, and policy experts. These platforms can build shared codes of public ethics, drawing on overlapping values such as justice, transparency, and service to the public good.

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