

Public Accountability and the Social Contract in Local Government Administration in Taraba State, Nigeria.

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Abstract: *local government is regarded as government at the grassroots level of administration meant for meeting peculiar grassroots needs of the people it's the government that is closer to the masses which needs to be effective to protect the yearning and aspirations of the people. Despite the existing internal and external mechanisms put in place to enhance accountability at the local government level in Nigeria, there is loud public outcry on the gross mismanagement of public funds in the local government system in Nigeria. The primary Objectives of this research work is to investigate the level of public accountability and compliance with the social contract by the Local Government Chairmen in Taraba State. The study adopted Social contract theory as its theoretical Frame work. Multi-Stage Sampling Techniques was used to select three local government Areas while purposive sampling techniques was used to identify the respondent and oral interview was used and the data was analyse using content analysis. Major findings include Local Government faces challenges of funding, corruption, lack of public accountability, inability to keep to agreement by Local government chairmen in Taraba state and in activeness of EFCC and ICPC in checking local government. The study further recommended reawakening of the EFCC and ICPC on corruption and lack of accountability in Local government system as well as need for Local Government chairmen in Taraba State to utilise the internally generated revenue in bringing physical development in rural areas.*

Key words: Accountability, Public Accountability, Local Government, Social Contract, EFCC, ICPC

1. Introduction

The social contract is sealed when free individuals with similar beliefs work together without fear or inhibition to create a fair and just plan of governance for both leaders and citizens without compulsion. It does not involve force or coercion and results

in the demonstration of freedom within the reciprocal relationship between the parties in the social contract. An authentic portrayal, assignment of responsibilities, and mutual exchange are the defining characteristics of such a contractual agreement or record is kept for reference purposes. Social contract is simply a binding agreement between the ruler and the ruled.

The beginnings of the social contract are frequently attributed to philosophy, as seen in the ideas of Thomas Hobbes, John Locke, and J. J. Rousseau, and this concept has been especially utilized in the realm of politics. The social contract, a concept introduced by philosophers like John Locke, Thomas Hobbes and Jean-Jacques Rousseau both explore the concepts of equality, consent, and individual rights. Social contracts are the implicit and undocumented norms of a community. These are the pacts made between individuals in a community or between individuals and their government in order to establish a civil society and enforce regulations. Society can only operate effectively through the agreement between the leader and the citizens (Iwaka & Sanubi, 2024)

Public accountability generally refers to the obligation of government officials, Ministries,

Department and Agencies (MDA's) to give account of their stewardship to members of the public to whom they are accountable. It entails the obligation to provide information about performance; to explain decision-making; and to justify conduct of public officials. This usually involves debate, asking of questions and government officials giving answers. At the end judgment is passed by the citizens and sanctions are often applied to government officials, MDAs at the end of the continuum. Public accountability, need be emphasized, is an omnibus term that encapsulates other distinct concepts like democracy, efficiency, responsiveness, responsibility and integrity as it conveys an image of transparency and trustworthiness; and it holds strong promise of fair and equitable governance (Ugbudu & Vihiyor, 2025).

local government is regarded as government at the grassroots level of administration meant for meeting peculiar grassroots needs of the people it's the government that is closer to the masses which needs to be effective to protect the yearning and aspirations of the people. (Awofeso, 2004).

Local government is the third tier in the Nigeria Federalism and also the lowest unit of administration with its own laws and regulations. It has a defined geographical area with common social and political ties among its inhabitants hence its autonomous since it derived its allocation also from the federation account in Nigeria (Fadeyi, 2001).

Despite the existing internal and external mechanisms put in place to enhance accountability at the local government level in Nigeria, there is loud public outcry on the gross mismanagement of public funds in the local government system in Nigeria and that there is also high level of incompetence in the control process of local government financial administration due to several factors inherent in the system, particularly poor quantity and quality of manpower, lack of capacity development of the available manpower, poor finances and other resources, lack of will power on the part of the political class and wanton corruption by those in government (Ataide & Enebong, 2021).

Local government as the third-tier government continue to receive huge allocation from the Federation Account Allocation Committee as well as internally generated revenue since the last Local government reform which place it as third tier of government. But regrettably despite all these resources at the disposal of local government chairmen in Taraba State, there is nothing to show in terms of physical development as people at the grassroot continue to face challenges of lack of feeder road, lack of portable drinking water, poor medical facilities in the rural area as well as numerous challenges. Local government is the Government that is very close to people but failed to make any positive impact that will better the life of the masses. All these spending is done with any public accountability of the huge resources from Federal government and internally generated revenue.

Similarly, those local government chairmen who have a social contract with the people before voting them into power equally failed to fulfil mostly all campaign promises to the people without being accountable to the people at the grassroot. The social contract is being violated in most cases in Taraba state year in year after many regimes of local government chairmen.

Its on this backdrop, that the study wants to investigate whether there is Public accountability and fulfilment of social contract in local government administration in Taraba state, Nigeria.

2. Statement of the Problem

Lack of Public Accountability concerning local government finance in the past decades is worrisome and it continues from administration to administration thereby denying people at the grass root the opportunity to benefit from functions of local government as enshrined in the fourth schedule of 1999 constitution of the federal Republic on Nigeria as amended. Some of the local government in Taraba State has several mineral and natural resources that is a source of internally generated revenue with nothing to show in terms of physical development. local government in Taraba state continue to suffers neglect from various regime leading to poor feeder roads, poor primary health care facilities, dilapidated market stalls and poor state of cemeteries and burial grounds. Also, without rural electrification as well as good portable drinking water.

Similarly, the local government chairmen in Taraba state usually pay lip services to all the campaign promises made to electorates during campaign there by failing to fulfil the social contract with the electorates there by violating the principles of *pacta sunt servanda* which literally mean "Agreement must be kept". They keep failing the fulfil agreements because there is not punishment meted on the or simply because people in the grassroots are not revolting to them while in office that's why they are taking masses for granted. The level of failed agreement between various administrations of local government in Taraba state is alarming.

3. Research Questions

1. What is the level of Public Accountability by the local government chairmen in Taraba State?
2. What is the level of compliance with the social contract between the local government chairmen in Taraba state and the masses?

4. Objectives of the study

The primary Objectives of this research work is to investigate the level of public accountability and compliance with the social contract by the Local Government Chairmen in Taraba State.

specifically,

1. Assess the level of Public Accountability by the Local Government chairmen in Taraba State.
2. Examine the level of compliance with the social contract by the Local Government Chairmen in Taraba State.

5. Theoretical Framework

The study adopted Social contract theory as its theoretical Frame work. The social contract theory is not only the most ancient but also the most famous of the

theories regarding the origin of the state. The substance of this theory is that state is the result

of an agreement or contract entered into by men who originally had no governmental organisation. In the first period there was no government and no law. The people lived in a state of nature. After some time, they decided to set up a state. That they did by means of a contract.

The social contract theory described the original condition of men as the 'state of nature'. To escape from the condition of the state of nature man made a social contract (Hobbes, 1651).

Relating to this research work, The Local Government Chairmen in Taraba State enter into agreement with the electorates to give them mandates or votes in exchange of development projects that will benefit the masses at the grassroots. The agreement whether in written or verbally is an agreement and agreement must be kept *pacta sunt servanda*.

6. Conceptual Clarifications

Accountability

accountability simply refers to a responsibility, a cause and an obligation. accountability as a responsibility makes a person who undertakes an assignment under the control and command of another person or institution to be responsible (answerable) to his or her principal for the efficient, effective and responsible execution of that assignment. For accountability as a cause, this author asserts that a person, due to his or her personal conduct, becomes the reason for the success or failure of a specific programme or an event (Gildenhuis, 1997).

According to Ataide & Enebong (2021), Accountability means undertaking official decisions/activities in a transparent way and capturing various stakeholders'

interests; making optimal use of resources, taking due consideration of value for money and cost-

benefit analysis, with zero tolerance to waste and corruption; adhering to ethical and professional

standards and regulations in accordance with best practices; responding to community needs as

much as possible with prioritization relevance as the guiding principles and instructions; implementing useful feedback mechanisms for assessment and adequate information flow to the public; and fostering awareness in the society for community participation and stimulating cooperative relationship within the civil society ,accountability can be understood to be the answerability for performance and the obligation that public functionaries (elected and appointed officials) have to give a satisfactory explanation that is convincing over the exercise of power, authority and resources entrusted to them on behalf of the public.

Public Accountability

Public accountability generally refers to the obligation of government officials, Ministries,

Department and Agencies (MDA's) to give account of their stewardship to members of the public to whom they are accountable. It entails the obligation to provide information about

performance; to explain decision-making; and to justify conduct). This usually involves

debate, asking of questions and government officials giving answers. At the end judgment is passed by the citizens and sanctions are often applied to government officials, MDAs at the end of the continuum. What is emphasized here is that public accountability pertains to matters in the public domain such as spending of public funds, the exercise of public authority or the conduct of public institutions. However, it should be noted that public accountability is not limited to public organizations but can extend to private bodies that exercise public privileges or receive public funding. Public accountability, it need be emphasized, is an omnibus term that encapsulates other distinct concepts like democracy, efficiency, responsiveness, responsibility and integrity as it conveys an image of transparency and trustworthiness; and it holds strong promise of fair and equitable governance (Ugbudu & Vihiyor, 2025)

Local Government

Local Government refers to a governing institution that exercises authority in a defined area in a sub-state territory. In Nigeria and the world at large, it is the tier of government that is the closest to the people at the grassroots who are more vulnerable and need support from government always.

It is also a political subdivision of a nation or (in a federal system) state, which is constituted by law and has substantial control of local affairs including the power to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected.

While the 1976 Local Government Reform in Nigeria define it as Government at local level exercised through representative council established by law to exercise specific powers within some defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal governments in their areas and to ensure, through devolution of these functions to these councils and through the active participation of the people and their traditional institutions, that local initiative and response to local needs and conditions are maximized (Ugbudu & Vihiyor, 2025).

The provisions of Fourth Schedule of the 1999 constitution of the federal Republic of Nigeria as amended stated the functions of the local government as the third tier of government in the Nigeria federal arrangement. Some of the functions of Local Government include: provision of feeder roads, market stall, cemetery, primary health care, primary education, certain public works and collection of taxes for canoe, cart, wheel barrow and trucks.

Social Contract

The social contract is formed when free individuals with similar beliefs work together without fear or inhibition to create a fair and just plan of governance for both leaders and citizens. It does not involve force or coercion and results in the demonstration of freedom within the reciprocal relationship between the parties in the social contract. An authentic portrayal, assignment of responsibilities, and mutual exchange are the defining characteristics of such a contractual agreement or record. The beginnings of the social contract are frequently attributed to philosophy, as seen in the ideas of Thomas Hobbes, John Locke, and J. J. Rousseau, and this concept has been especially utilized in the realm of politics. The social contract, a concept introduced by philosophers like John Locke, Thomas Hobbes and Jean-Jacques Rousseau both explore the concepts of equality, consent, and individual rights. Social contracts are the implicit and undocumented norms of a community. These are the pacts made between individuals in a community or between individuals and their government in order to establish a civil society and enforce regulations. Society can only operate effectively through the agreement between the leader and the citizens. Social contract theorists believe that humans were able to establish a system to justify political authority through individual self-interest and rational consent, thanks to their natural ability to reason. It was determined that rational individuals can willingly embrace an effective government as a voluntary duty. The social contract theory supports government authority and protects citizens from oppression by restricting the government's power. Philosophers hold slightly varying perspectives on social contract theory, which aim to elucidate various aspects of the relationship between the government and the governed (Iwaka & Satuba, 2024)

7. Methodology

Descriptive Survey research design was used in the study for data collection and for the purpose of describing, interpreting, evaluating and analysing the data that was obtained. Multi-stage Sampling Techniques was used to divide Taraba State into three senatorial districts and one local government was selected from each senatorial district for the research. Karim-Lamido local government from Northern Zone, Kurmi Local Government from Central zone while Ussa Local Government was selected from Southern zone. purposive sampling Techniques was used to identify the respondent who were indigene residing the their various local government areas and some civil servants in the local government who are in office and work with many Local government chairmen who were the respondents, the data collected was analysed using content Analysis.

Both primary and secondary data was used. The primary data was generated through oral interview with the target respondents while the secondary data was generated from journals, periodicals and research papers. The reason for using primary data was because the primary data is regarded as the most authentic source of data that can be collected from the variable of interest in two principal modes: Ask respondents questions about the subject of interest and observe the behaviour of the research variable (Akpa, 2011).

8. Regulatory Framework for Local Government Accounting

Ataide & Enebong (2021) summarises the component of regulatory framework for Local Government Accounting as follows:

The regulatory provisions are specifically provided for in the following documents:

(a) Nigerian Constitution: The 1999 Constitution of the Federal Republic of Nigeria is the major legal instrument that controls and dictates the revenue collection and payment procedures of public finances. It is the primary and supplementary legal framework for accounting and financial reporting in government. The 1979 Constitution provides for the following very essential part in public sector accounting: (i) How the funds are to be operated (which is widely agreed as the bedrock of accounting in the public sector), (ii) Auditing and investigations as an instrument of control for the operation of the accounting system. (iii) The budgetary process.

(b) Financial Memorandum: The “Financial memorandum” (FM) as a legal framework in the third tier of government serves various purposes as an accounting and financial control instrument. Basically, it is a code of regulations, a body of governing rules and includes many techniques for harmonization of records of some economic transactions and events. Financial Memorandum provides the necessary guide for maintaining transparency and accountability in the public sector accounting (Oshisami 2004). Financial Memorandum also provides for rules which specify actions acceptable and those deemed unacceptable in accounting procedures, processes and practice. These rules are not expected to be varied under any circumstance especially those rules dealing with how to open bank accounts, revenue collection, security of documents, and so on.

c) Appropriation Acts: Appropriation Acts are made every year for the purpose, not just for controlling financial and accounting matters, but primarily to cater for financial issues for the year (Oshisami, 2004). Appropriation Acts are thus enacted each year principally for the appropriation of public moneys for the services to be rendered during the year to which it applies.

(d) The Public Accounts Committee Act: This Act established the Public Accounts Committee

to, among other things, examine the audited accounts of all ministries and extra ministerial

departments and the Auditor-General for the Federation's report thereon. There are also Public

AKSU Journal of Administration and Corporate Governance (AKSUJACOG) Volume 1 Number 2, August, 2021 Accounts Committees in all States of the Federation. Public Accounts Committee is a committee of the legislature under sub-sections 85(5) and 125(5) of the 1999 Constitution.

(e) Treasury and Finance Circulars: They are extra-administrative instruments that are

employed for the amendment or modification of available provisions of financial regulations,

civil service rules and the introduction of new policy guidelines regarding treasury and financial matters in public service.

(f) Finance (Control and Management) Act: This Act governs the management and operation

of all government funds. It regulates the accounting system, the books of accounts to be kept and

the procedures to be followed in the preparation of accounts and financial statements. It also

dictates the principles of valuation of government investment and which securities should form part of government's portfolio.

9. Audit of Local Government Account

The Auditor-General of each State of the Federation is required under the 1999 Constitution to

take charge of the audit of the third tier of government, the local government. In the course of

exercising this duty as contained in the constitution, the Auditor-General is not to be compelled or directed or controlled by any other body or persons. Auditing is the last stage of accounting

control for purposes of financial accountability. Effective auditing is a prerequisite for

accountability in public service. In fact, auditing constitutes an inevitable control mechanism for

ensuring proper management of economic resources and for ensuring compliance with prescribed financial policies and regulations in the local government. The Financial Memorandum provides for the major books of accounts to be kept by the local government treasuries. The auditor is duty bound to examine the books of accounts of the third tier of government, to express an opinion whether the accounts give true and fair view of the operations and financial transactions of government (Ataide & Enebong, 2021).

10. Challenges of Local Government in Nigeria

Local government in Nigeria is bedeviled with so many problems that contributed to its ineffectiveness in rendering service to the people at the grassroots. Some of the problem will be discussed here:

Firstly, The Nigerian LG government has a problem with relying too much on statutory allocation of federated funds. Any LG in Nigeria would have a hard time working well without a monthly salary. The Fourth schedule of the constitution from 1999 lists LG's duties and ways to make money, but these aren't being fully utilised for the benefit of the system. As an example, the state government now owns most of the lucrative ways for the city to make money on its own, like tenement rates, street names, and big markets. Also, LG didn't always get the ten percent of the state government's income that came from inside the state. Ibok (2014)

Secondly, there is issue of corruption, Corruption in LGs includes outright fraud in financial transactions, contracts that are too big, "phantom labour," and working together with government agencies that are supposed to keep an eye on things. There are no longer 10 contracts given to each Centre. Instead, paying for work that hasn't been finished is becoming more common, which is a risky move. The biggest obstacle to the state government's attempts to combat corrupt practices in the LG is that, just after a change of government, the searchlight was mostly

focused on political rivals in order to settle political scores rather than on identifying the wrongdoers. It's still possible that some agents are being dishonest, but that wasn't the point. The goal wasn't to clean up the whole system. Because of this, palliative selective justice could not get rid of institutional crime in the LG system or in higher levels of government in general. Because organizations like the Economic and Financial Crimes Commission (EFCC) and the Independent and Corrupt Practices Commission (ICPC) have not shown enough success in stopping corrupt practices, corruption in Nigeria has spread and actually increases transaction costs and inefficiencies (Aina, 2007)

similarly, Another problem for Nigeria's LG government is that development projects are too often politicised. Nigeria's government doesn't follow the saying that politics stop when elections are over. In fact, project allocation is often done for political reasons rather than because it's what society needs. Too many development projects have been focused on a few towns in Nigeria, hurting other towns. So, rural areas that don't have politically powerful leaders will continue to have institutions that don't care about them, while areas with teaching hospitals will continue to have state hospitals, health centres (especially in the state capital), and clinics built by the LG, even if none of them are working well (Orluchukwu & Fortune, 2025).

Interestingly, state leaders have stepped in to stop the unchecked decentralised primitive accumulation of wealth because being a local government chairperson has become one of the most desirable and lucrative jobs to run for, third only to the governorship and fourth only to the presidency. It's not a surprise that the Economic and Financial Crimes Commission (EFCC) said 31 of 36 governors had stolen money from local government bodies (Ukiwo, 2006, This Day,

28/09/06).

level of Public Accountability by the local government chairmen in Taraba State

Result of the oral interview conducted in the selected local government areas indicates that, there low level of public accountability in the local government system in Taraba state as political office holders at the local government level connive with the directors and other senior civil servants in the local government to hide so many things which makes it lack transparency it deserved. Official engagements are done secretly in local governments without proper public accountability which makes it personal. Affairs of Local government are performed secretly this trend negates the quest for meaningful development for masses in Taraba state.

Its also conform about the massive corruption ongoing in the local government there by diverting public fund to personal used. In the event when the projects are being executed its either a substandard work is done or the work will be allocated based on sentiments in this case communities that requires certain public work may not be favoured if there is no any senior official or politicians from their community.

All these findings agree with the positions of Aina, (2007) who stated that:

The goal wasn't to clean up the whole system. Because of this, palliative selective justice could not get rid of institutional crime in the LG system or in higher levels of government in general. Because organizations like the Economic and Financial Crimes Commission (EFCC) and the Independent and Corrupt Practices Commission (ICPC) have not shown enough success in stopping corrupt practices, corruption in Nigeria has spread and actually increases transaction costs and inefficiencies (Aina, 2007).

Also agree with the submissions of Orluchukwu & Fortunes (2025) who posited that:

In fact, project allocation is often done for political reasons rather than because it's what society needs. Too many development projects have been focused on a few towns in Nigeria, hurting other towns. So, rural areas that don't have politically powerful leaders will continue to have institutions that don't care about them, while areas with teaching hospitals will continue to have state hospitals, health centres (especially in the state capital), and clinics built by the LG, even if none of them are working well (Orluchukwu & Fortune, 2025).

12. level of compliance with the social contract between by local government chairmen in Taraba

Result from the oral interview concerning the campaign promises of feeder roads, portable drinking water, renovations of primary health care facilities, and other public works over the years by various regimes is not being kept by previous administrations in the selected local governments in Taraba state which confirm that the social contract or agreement is not adequately kept at an appreciable level in Taraba state. During Political campaigns in Taraba state politicians contesting for local government chairmen normally promised heaven on earth but immediately after election, they will not honour the agreement in the spirit of *pacta sunt servanda*.

These findings agreed with the findings of Orluchukwu & Fortunes (2025) who stated that:

In fact, project allocation is often done for political reasons rather than because it's what society needs. Too many development projects have been focused on a few towns in Nigeria, hurting other towns. So, rural areas that don't have politically powerful leaders will continue to have institutions that don't care about them, while areas with teaching hospitals will continue to have state hospitals, health centres (especially in the state capital), and clinics built by the LG, even if none of them are working well (Orluchukwu & Fortune, 2025).

13. conclusions

In view of the above findings, it is concluded that Local government in Nigeria is bedeviled with myriads of challenges which include relying on federal allocation only, corruption, bad governance, ineffectiveness to the yearning and aspirations of people. Also, nepotism, prebendal, poor service delivery and general irregularities. Despite the fact that there are relevance rules and regulation and checks and balance mechanism regarding the operations of local government as well as activities of Anti-graft agencies like EFCC and ICPC to monitor the operations of the third tier of government, it is worrisome to note that local government administration in Nigeria is still operating negatively mostly.

Also, it is worrisome to note that the level of Public accountability by local government chairmen in Taraba State is nothing to write home about because public accountability is almost absence in most local government areas of Taraba state as public activities are turn to personal by politicians in connivance with Directors at the local government who normally teach the politicians how to cover fraud in government expenditures and spending. Despite the Involvement of anti-graft agencies in the local government administration in Nigeria, there is no any remarkable achievement in public accountability in the local government administration in Taraba state. similarly, the level of compliance with the social contract or agreement between local government chairmen and the electorates is below expectation. greater percentage of the campaign promises is not kept in the negation to the principles of *pacta sunt servanda* which literary mean Agreement Must be Kept. Majority of the campaign promises are not fulfil there by making masses to keep to continue suffering from the same problem of poor feeder road, lack of potable drinking water, dilapidated primary health care facilities, and other problems.

14. Recommendations

in view of the above conclusions it is recommended as follows:

1. There is need for serious monitoring of local government finances by EFCC and ICPC
2. There is need for local government chairmen to properly utilise their internally generated revenue for physical development than relying completely on federal allocation.
3. Auditing of Local Government Account should be taken Serious by Auditors in the state and federal government to ensure check and balance.
4. Local Government chairmen should be force to be accountable to the people in a transparent manner.
5. Local Government chairmen should be forced by the electorate to fulfil their campaign promises social contract in the spirit of *pacta sunt servanda*.

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