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### Ethical Dilemmas and Their Impact on Accountability in Local Governments: A Study of the Greater Kigezi Sub-Region in Uganda

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Dilemmas,  
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This study examines the impact of ethical dilemmas on accountability in local governments within the Greater Kigezi sub-region of Uganda comprising of Kabale, Kanungu, Kisoro, Rubanda and Rukiga local governments and therefore, sufficient enough to represent and enable generalization of findings to other local governments in the country. Over the past few decades, public sector reforms have sought to enhance transparency, efficiency, and service delivery. Despite these efforts, Uganda continues to face challenges in maintaining strong accountability systems, particularly at the local government level. Ethical dilemmas—stemming from conflicts of interest, political pressure, resource constraints, and cultural norms—undermine accountability and transparency, leading to corruption and diminished public trust. The study investigates these dynamics by exploring how ethical challenges affect governance in local governments through the aid of questionnaires and interviews with stakeholders drawn from the local governments and opinion leaders who represent the voices of the grassroots. Focusing on the Greater Kigezi sub-region, the research highlights widespread governance issues such as nepotism, political interference, and weak institutional oversight. Findings reveal that ethical dilemmas hinder public sector performance by compromising decision-making and oversight processes. To address these challenges, the study suggests enhancing ethical training, strengthening oversight institutions, fostering civic engagement, and developing clearer policies on ethics and accountability. By implementing these policy reforms, stakeholders can create more transparent and accountable local governance systems that better serve community needs.

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## INTRODUCTION

Over the past three to four decades, governments worldwide have instituted various measures aimed at reforming and revitalizing the public sector in response to demands for change, democratization, and effective service delivery. These measures include redefining the role and sharpening the focus of government, enhancing the service delivery capacities of public agencies, incorporating private business ethos and techniques in decision-making processes, applying modern information and communication technologies in public management, reviewing procurement and financial management systems to promote transparency and accountability, and investing in human and institutional capacity-building to strengthen public service ethics.

Despite significant progress toward modernizing the public sector in both developed and developing regions, many countries still face the challenge of stemming the steady decline in public trust and reconnecting citizens with their governments. This is evident from declining voter turnouts, the growing appeal of populist and extremist ideologies, and increasingly negative perceptions of public sector agencies (UNDESA, 2016).

To strengthen the pursuit of public government interest, the Uganda Public Service has established standards of behaviour for public officers. These standards aim to ensure impartiality, objectivity, transparency, integrity, efficiency, and effectiveness in public service. While specific professions within the Public Service, such as

education, medical, judicial, engineering, and accounting, have their codes of conduct, the overarching Public Service codes are based on ethics as guiding principles (Ministry of Public Service, 2003). One of the guiding principles is accountability, which stipulates that public officers shall hold office in public trust, be personally responsible for their actions, and conduct themselves in a manner that conforms to the moral standards of society. However, despite efforts to strengthen ethics and accountability at both regional and national levels, questions continue to arise about their observance by public officers.

Uganda, as a pioneer in decentralization policy as a reform strategy, envisaged that this would enhance accountability and usher in a public ethics program among local governments. These reforms were seen as cornerstones for improving service delivery, resource utilization, and governance. However, two decades later, there is evidence of a weakening accountability system, which has affected the quality of public service delivery at the local level despite increased financial resources being disbursed to ministries and local governments.

For instance, the Auditor General's Report (2020/2021) highlighted various instances of non-compliance with financial guidelines, overpayments, irregular expenditures, and poor construction standards in local government projects. Such issues point to a significant gap in accountability within local governments.

Against this backdrop, this study investigates the nexus between ethics and accountability in the

public sector, focusing on the ethical dilemmas faced by public servants and how these dilemmas impact their accountability to the public. This study focuses on local governments because they play a crucial role in the administration and delivery of essential services, fostering development, and promoting democratic governance at the grassroots level. In Uganda, they have a constitutional mandate to manage public resources and ensure effective service delivery. However, their efficacy is often compromised by challenges, including ethical dilemmas that impede accountability and transparency.

Uganda's local government system, established by the Local Governments Act of 1997 and the Constitution of Uganda (1995), is decentralized to bring governance closer to the people, promoting participation, accountability, and efficient service delivery. The Greater Kigezi sub-region, located in southwestern Uganda, includes the districts of Kabale, Rubanda, Rukiga, Kisoro, Rukungiri, and Kanungu. Despite its potential, this region faces significant governance challenges, including ethical dilemmas that affect accountability in local governments.

Ethical dilemmas in public administration arise when officials must choose between conflicting moral principles or interests, often resulting in compromised ethical standards. These dilemmas can stem from personal interests, political pressures, resource constraints, and cultural norms (Cooper, 2001). Ethical dilemmas significantly impact accountability by fostering corruption, undermining transparency, eroding public trust, and hindering development. Unethical decisions driven by personal gain or external pressure can lead to corrupt practices, mismanagement of public resources, and compromised socio-economic development.

Accountability in local governments involves the obligation of officials to be answerable for their actions and decisions to the public and higher authorities. When ethical standards are

compromised, public trust in local government institutions diminishes. Studies from various countries have shown how ethical dilemmas undermine accountability, such as in Tanzania, where weak ethical standards led to widespread corruption (Fjeldstad, 2001), and in Ghana, where cultural norms complicated ethical decision-making (Kumasey et al., 2017).

The Greater Kigezi sub-region presents a microcosm of the broader challenges faced by local governments in Uganda. Several reports, including those from the Inspectorate of Government and Transparency International, have documented cases of corruption, nepotism, and political interference in this region, highlighting the complex ethical dilemmas that local government officials face.

While there is considerable literature on decentralization and governance in Uganda, specific studies focusing on ethical dilemmas and their direct impact on accountability in local governments, particularly in the Greater Kigezi sub-region, are limited. This study aims to fill this gap by providing an analysis of the ethical dilemmas faced by local government officials in the Greater Kigezi sub-region and examining how these dilemmas affect accountability. Understanding these dynamics is crucial for developing effective strategies to enhance ethical behaviour and strengthen accountability mechanisms in local governments.

## LITERATURE REVIEW

### **Ethical Dilemmas affecting accountability in the public sector**

Menyah (2010) discusses a number of ethical dilemmas that prevent public servants from executing their duties with regard to accountability as discussed below:

#### *Administrative Discretion*

Public officials are not merely executors of public policy. They make decisions pertaining to the lives of people, for example, about taxes, survival and the

dismissal of people. In doing so they exercise discretion. The question is then how decisions are to be made to avoid ethical dilemmas. In other words, the promotion of general welfare depends to a large extent on the use or abuse of administrative discretion. It is true that within the rules and regulations laid down by legislation and within the prescribed procedures, there is ample opportunity for the public official to use his discretion. When faced with alternatives the choice of the public official poses an ethical problem: the choice may be acceptable to only a small section of society. The problem is that the selection of one path of action from among several alternatives is often made on the basis of personal preference, political or other affiliations, or even personal aggrandizement, thereby disregarding known facts and thus the possibility of rational decision-making. It could well be that all the prescribed rules, regulations and procedures are adhered to but that the discretionary choice may be viewed as unethical or even corrupt.

### ***Corruption***

The majority of officials uphold the high standards required by public office and are devoted to promoting the general welfare. The ethical standards of public officials are, however, directly related to society as a whole. If the public accepts that in order to secure an expeditious response from a public official some pecuniary or other incentive is necessary, and the official accepts the incentive, then the standards of ethical conduct of officials and the public are in fact in harmony with the point of view of the public. The corruption of public officials by private interests is usually very subtle, for example, favours by the public to the official under obligation and he gradually substitutes his public loyalties to those doing him favours. The ethical dilemma that the public servant has with regard to corrupt practices as a result of private interests primarily concerns his reaction to the situation. If a corrupt practice or an attempt at corruption is discovered, it is quite possible that the official's personal loyalties or party-political affiliations may

be in conflict with his official duties. Should he sacrifice the public interest or try to end the corrupt practice by direct personal confrontation, or should he blow the whistle on the practitioner of the corrupt practice?

### ***Administrative Secrecy***

An area which lends itself to the creation of situations and actions which could prove to become major ethical dilemmas is the secret conduct of public business. This is Especially so because secrecy can provide an opportunity to cover up unethical conduct. Secrecy is an ally of corruption and corruption is always practiced in secrecy. It is generally accepted that in a democracy the people have a right to know what the government intends to do and it would be in the interest of the public for the administration of public affairs to be conducted openly.

### ***Nepotism***

The practice of nepotism (the appointment of relations and/ or friends to public positions, thereby ignoring the merit principle), may lead to the downgrading of the quality of the Public service. This disrupts the esprit de corps and trust and results in corrupt administration, owing to the ability of a select few to impair control measures on account of their personal relationship with the policy-maker, and by reason of their not being easily dismissed or replaced by others. In other words, those who are appointed with the view that they will conform to the standards and views of their appointing authority could prove to be problematic. The preferential treatment of one individual over another, without taking into account the relative merit of the respective individuals, represents nothing but the victimisation of an individual or individuals.

### ***Information leaks***

Official information is often of such a sensitive nature (for example, pending tax increases, rezoning

land, retrenchment of staff) that disclosure of the information can lead to chaos, corrupt practices or, for some individuals, improper monetary gains. Leaking official information at a date prior to the public announcement thereof is a violation of procedural prescriptions and can be an ethical dilemma.

### ***Policy dilemmas***

Policymakers are often confronted by conflicting responsibilities. They have specific loyalties to their superiors, but also to society. They have the freedom to act on behalf and in the interest of others, but they must also answer to others - their superiors and society – for their actions. The official's obligation to respect the political process may conflict with his view on how the objects of policy-making are treated. In other words, the dilemma of the public official is the clash between his view of the public interest and the requirements of law.

### **Impact of Ethical Dilemmas on Accountability**

The impact of ethical dilemmas on accountability in local governments is profound. When officials engage in unethical behaviour, such as favouritism or corruption, they undermine the mechanisms designed to ensure accountability, including audits and public oversight. Transparency International (2016) highlights that corruption and ethical lapses significantly weaken accountability by eroding the effectiveness of oversight bodies and reducing public trust in government institutions.

Public trust is a critical component of accountability, and ethical dilemmas that lead to perceived or actual misconduct can severely damage this trust. According to Bovens (2007), accountability is not just about compliance with rules but also about maintaining the public's confidence in governance. When ethical standards are compromised, citizens may perceive local government actions as opaque or unjust, leading to disengagement and reduced civic participation. This

erosion of trust is particularly detrimental in local governance, where public engagement is essential for the effective delivery of services and the legitimacy of decision-making processes.

Furthermore, ethical dilemmas can lead to a lack of transparency in decision-making, which is a cornerstone of accountability. Devas and Grant (2003) argue that transparency in local government decision-making is crucial for ensuring accountability to the public. However, when officials face ethical dilemmas, they may resort to secrecy or manipulation of information to avoid scrutiny. This lack of transparency not only hinders the ability of oversight bodies to detect and address unethical behaviour but also reduces the public's ability to hold officials accountable.

Recent studies continue to highlight the pervasive nature of ethical dilemmas in local governments and their impact on accountability. A study by Kumasey et al. (2017) on public service employees in Ghana found that organizational commitment to ethical standards is crucial for maintaining accountability. The study revealed that when local government employees perceive a strong ethical culture within their organization, they are more likely to adhere to ethical guidelines and less likely to engage in corrupt practices.

Similarly, the Inspectorate of Government (2022) in Uganda reported that ethical dilemmas, particularly those related to conflicts of interest and political interference, remain significant barriers to accountability in local governments. The report emphasized the need for stronger enforcement of ethical standards and greater transparency in decision-making processes to enhance accountability.

In all, ethical dilemmas pose substantial challenges to accountability in local governments, undermining transparency, public trust, and effective oversight. Conflicts of interest, political pressures, and resource constraints are among the primary factors contributing to these ethical



challenges. Addressing these dilemmas requires a multifaceted approach, including the strengthening of ethical standards, enhancing transparency in decision-making, and fostering a culture of accountability within local government institutions. As recent studies indicate, the impact of ethical dilemmas on accountability remains a critical area of concern, necessitating ongoing research and policy interventions to ensure good governance at the local level.

While the existing literature provides a comprehensive understanding of how ethical dilemmas influence accountability in local governments, critical gaps remain. For example, much of the literature on ethical dilemmas in local governments, particularly in African contexts, tends to generalize findings across different regions and governance structures. However, local governments operate in diverse political, social, and economic environments, which can influence the nature and impact of ethical dilemmas. There is a need for more context-specific studies that explore how these dilemmas manifest in particular regions or countries. This study addresses this gap by addressing ethical challenges and their impact on accountability in the Kigezi Sub-region South Western Uganda.

## METHODOLOGY

The study employed both quantitative and qualitative research approaches using a descriptive design. A descriptive research design enabled the investigation and unearthing of the actual situation on the ground as perceived by those that must account for and perception of the public that expects accountability (Calderon, 2006). The quantitative approach facilitated data collection from local government authorities in the selected districts, focusing on councillors for political accountability, bureaucrats for administrative accountability, and finance department officials for financial accountability. The qualitative approach provided in-depth information from key informants, including Local Council V (LCVs), District

Speakers and their deputies, Chief Administrative Officers (CAOs), Chief Finance Officers (CFOs), Heads of Departments (HODs), and Civil Society Leaders.

The study was conducted in the Greater Kigezi Sub-region, encompassing the districts of Kabale, Rukiga, Rubanda, Kanungu, and Kisoro. The key informants included: 5 LCV Chairpersons; 10 District Speakers and their Deputies; 5 CAOs; 25 Heads of Departments; and 5 CFOs. Randomly selected respondents included: 98 District Councilors; 394 technical staff and at least 100 accessible members of the public, representing various community sectors. The selected sample size was considered representative of the study population since they cut across different categories consisting of the local government councillors, technical staff and opinion leaders who spoke on behalf of the citizens. In addition, the choice of the selected samples was by virtue of their exposure to local government business and therefore, had valuable data and information for the study.

Probability sampling was used for selecting local government respondents (political and technical), while non-probability sampling (purposive) was used for key informants with valuable information on ethics and accountability. The use of probability and non-probability sampling techniques enhanced the validity of the study findings by reducing the degree of bias in the probability method as argued by Elliott and Valliant (2017). Structured interviews with probing sessions were conducted to gather in-depth data from key informants, including LCVs, Speakers, CFOs, HODs, CAOs, and CSOs. Three sets of questionnaires were administered to local government councillors, technical staff, and community members. The questionnaires included closed and open-ended questions, with closed questions using a Likert scale for responses.

Research assistants were selected and trained on research ethics and procedures. Two research assistants per district (a total of 10) were employed to assist with distributing, retrieving, and

interviewing respondents. The questionnaires were pre-tested in Kabale District Local Government over two days with 50 participants to ensure validity and reliability.

The quantitative data was analyzed using the Statistical Program for Social Scientists (SPSS) to generate frequencies, percentages, means, and standard deviations. The qualitative data was transcribed and presented in reported speech format according to thematic content analysis. Themes were generated by the identification of groups of words and establishing what the words were trying to connect to. As a result, the method allowed for the presentation of findings based on participants' perceptions and included verbatim quotations to highlight their stories and insights.

In this study, ethical considerations were carefully addressed to ensure the integrity of the research process and the respect for participants' rights. Informed consent was obtained from all participants, who were fully briefed on the study's

purpose, their role, and the voluntary nature of their involvement. Confidentiality was strictly maintained by anonymizing responses to protect participants' identities, especially given the sensitive nature of the topics discussed, such as conflicts of interest and political pressures. Additionally, the study design was mindful to avoid any potential harm, ensuring that no participant felt coerced or exposed to repercussions for sharing their views on accountability issues within local governance. These ethical measures supported a transparent, respectful approach that upheld research standards and fostered trust between the researchers and participants.

## FINDINGS AND DISCUSSION

### Perceptions of Ethical Dilemmas that Affect Accountability in Local Governments

This section presents findings on community responses regarding the ethical dilemmas that affect accountability in local governments, as shown in Table 1 below.

**Table 1: Community Responses on Ethical Dilemmas Affecting Accountability in Local Governments**

| Ethical dilemmas that affect accountability<br>Statements                               | (%) (%) (%) (%) (%) |      |      |      |     | Mean | Std Dev. |
|-----------------------------------------------------------------------------------------|---------------------|------|------|------|-----|------|----------|
|                                                                                         | SA                  | A    | NS   | D    | SD  |      |          |
| Personal decisions of local government staff affect accountability in local governments | 36.9                | 33.5 | 14.8 | 9.9  | 4.9 | 2.12 | 1.16     |
| Public servants uphold high ethical standards while executing their duties              | 22.4                | 28.5 | 24.3 | 18.3 | 6.5 | 2.57 | 1.20     |
| Administrative secrecy has the potential to create room for corruption                  | 38.4                | 38.0 | 11.8 | 5.3  | 6.5 | 2.03 | 1.14     |
| Accountability in the local government is affected by nepotism                          | 41.8                | 32.3 | 12.9 | 8.4  | 4.6 | 2.01 | 1.13     |
| Recruiting friends affects service delivery in local governments                        | 48.3                | 36.1 | 7.6  | 4.2  | 3.8 | 1.79 | 1.01     |
| Information leakage affects accountability in local governments                         | 33.1                | 34.6 | 19.0 | 8.4  | 4.9 | 2.17 | 1.12     |
| Accountability in local governments is affected by political interference               | 39.9                | 37.6 | 13.7 | 4.2  | 4.6 | 1.95 | 1.05     |
| Accountability in local governments is affected by policy dilemmas                      | 27.8                | 39.9 | 18.3 | 9.9  | 4.2 | 2.22 | 1.08     |
| The legal framework is inadequate in promoting accountability                           | 25.5                | 32.7 | 22.8 | 12.5 | 6.5 | 2.41 | 1.18     |
| The high cost of living forces civil servants to compromise their ethics at work        | 44.5                | 29.7 | 14.1 | 6.1  | 5.7 | 1.98 | 1.16     |

**Source:** Primary Data, 2023

Table 1 shows the community's perception of ethical dilemmas affecting accountability in local governments. Respondents unanimously agreed with all the statements. They indicated that personal decisions (Mean = 2.12), administrative secrecy (Mean = 2.03), nepotism (Mean 2.01), favouritism (Mean = 1.79), information leakage (Mean = 2.17), political interference (Mean = 1.95), policy dilemmas (Mean 2.22), inadequacies in the legal framework (Mean = 2.41), and the high cost of living (Mean 1.98) impact how accountability is managed by local government staff (both technical and political). These findings highlight that accountability in local governments is compromised when discretionary powers serve individual rather

than public interests. Additionally, nepotism, favouritism, and political interference pose significant obstacles to good accountability practices. The findings further suggest that policy dilemmas, such as the inadequacy of the legal framework and the high cost of living, create fertile ground for poor accountability and corruption in local governments.

### Technical Staff Responses on Ethical Dilemmas that Affect Accountability

This section presents findings on technical staff responses regarding ethical dilemmas that affect accountability in local governments, as shown in Table 2 below.

**Table 2: Technical Staff Responses on Ethical Dilemmas Affecting Accountability in Local Governments**

| <b>Ethical dilemmas that affect accountability</b>                               | <b>(%)</b> | <b>(%)</b> | <b>(%)</b> | <b>(%)</b> | <b>(%)</b> | <b>Mean</b> | <b>Std Dev.</b> |
|----------------------------------------------------------------------------------|------------|------------|------------|------------|------------|-------------|-----------------|
| <b>Statements</b>                                                                | <b>SA</b>  | <b>A</b>   | <b>NS</b>  | <b>D</b>   | <b>SD</b>  | <b>Mean</b> | <b>Std Dev.</b> |
| The use of discretionary powers affects accountability in the public sector      | 24.7       | 53.4       | 14.3       | 6.0        | 1.6        | 2.06        | 0.878           |
| Public servants uphold high ethical standards while executing their duties       | 27.9       | 37.5       | 25.9       | 6.4        | 2.4        | 2.18        | 0.989           |
| Administrative secrecy has the potential to create room for corruption           | 26.7       | 36.3       | 18.7       | 10.0       | 8.4        | 2.37        | 1.21            |
| Accountability in the public sector is affected by nepotism                      | 23.1       | 30.3       | 26.3       | 13.1       | 7.2        | 2.51        | 1.18            |
| Recruiting friends affects service delivery in the public sector                 | 44.6       | 30.7       | 10.0       | 6.4        | 8.4        | 2.03        | 1.24            |
| Information leakage affects accountability in local governments                  | 31.5       | 33.9       | 19.5       | 8.4        | 6.8        | 2.25        | 1.18            |
| Accountability in the public sector is affected by political interference        | 37.8       | 35.5       | 15.5       | 9.2        | 2.0        | 2.02        | 1.04            |
| Accountability in the public sector is affected by policy dilemmas               | 27.1       | 33.9       | 19.1       | 13.5       | 6.4        | 2.38        | 1.19            |
| The legal framework is inadequate in promoting accountability                    | 23.5       | 32.3       | 17.1       | 15.5       | 11.6       | 2.59        | 1.31            |
| The high cost of living forces civil servants to compromise their ethics at work | 51.8       | 27.5       | 8.8        | 7.2        | 4.8        | 1.86        | 1.14            |

**Source:** Primary Data, 2023

Table 2 presents technical staff responses to ethical dilemmas affecting accountability in local governments. They strongly agreed that the high cost of living (Mean = 1.86) forces civil servants to compromise their ethics at work, indicating that

improving the welfare of local government staff can help them adhere to ethical principles. They also agreed that the use of discretionary power (Mean = 2.06), administrative secrecy (Mean = 2.37), nepotism (Mean = 2.51), favouritism (Mean = 2.03),



information leakage (Mean = 2.25), political interference (Mean = 2.02), policy dilemmas (Mean = 2.38), an inadequate legal framework (Mean = 2.59), and the high cost of living negatively impact accountability practices in local governments. These findings suggest that accountability in local government is hindered by factors such as nepotism, favouritism, discretionary power use, weak policy

frameworks, political interference, and the high cost of living that staff face.

### **Councilor's Responses on Ethical Dilemmas that Affect Accountability**

This section presents findings on councillors' responses regarding ethical dilemmas that affect accountability in local governments, as shown in Table 3 below.

**Table 3: Councilor's Responses on Ethical Dilemmas Affecting Accountability in Local Governments**

| <b>Ethical dilemmas that affect accountability</b>                               | <b>(%)</b> | <b>(%)</b> | <b>(%)</b> | <b>(%)</b> | <b>(%)</b> | <b>Mean</b> | <b>Std Dev.</b> |
|----------------------------------------------------------------------------------|------------|------------|------------|------------|------------|-------------|-----------------|
| Statements                                                                       | SA         | A          | NS         | D          | SD         | Mean        | Std Dev.        |
| The use of discretionary powers affects accountability in the public sector      | 43.1       | 35.4       | 13.8       | 6.2        | 1.5        | 1.87        | 0.976           |
| Public servants uphold high ethical standards while executing their duties       | 24.6       | 23.1       | 29.2       | 15.4       | 7.7        | 2.58        | 1.23            |
| Administrative secrecy has the potential to create room for corruption           | 46.2       | 23.1       | 12.3       | 13.8       | 4.6        | 2.07        | 1.25            |
| Accountability in the public sector is affected by nepotism                      | 35.4       | 23.1       | 18.5       | 20.0       | 3.1        | 2.32        | 1.23            |
| Recruiting friends affects service delivery in the public sector                 | 49.2       | 27.7       | 9.2        | 10.8       | 3.1        | 1.90        | 1.14            |
| Information leakage affects accountability in local governments                  | 35.4       | 35.4       | 6.2        | 16.9       | 6.2        | 2.23        | 1.27            |
| Accountability in the public sector is affected by political interference        | 49.2       | 24.6       | 4.6        | 13.8       | 7.7        | 2.06        | 1.34            |
| Accountability in the public sector is affected by policy dilemmas               | 24.6       | 43.1       | 10.8       | 18.5       | 3.1        | 2.32        | 1.13            |
| The legal framework is inadequate in promoting accountability                    | 38.5       | 26.2       | 13.8       | 16.9       | 4.6        | 2.23        | 1.25            |
| The high cost of living forces civil servants to compromise their ethics at work | 58.5       | 21.5       | 10.8       | 9.2        | 0.0        | 1.70        | 0.99            |

**Source:** Primary Data, 2023

Table 3 presents councillors' responses to ethical dilemmas affecting accountability in local governments. Similar to technical staff, they strongly agreed that the high cost of living (Mean = 1.70) forces civil servants to compromise their ethics at work, indicating a significant correlation between the cost of living and managing accountability and corruption in local governments. They also agreed that other factors pose ethical challenges to accountability, including the use of discretionary powers by staff (Mean = 1.87), administrative secrecy (Mean = 2.07), nepotism

(Mean = 2.32), favouritism (Mean = 1.90), information leakage (Mean = 2.23), political interference (Mean = 2.06), and policy dilemmas (Mean = 2.32). Thus, accountability in local governments is hampered by various factors, ranging from nepotism to political interference.

The quantitative findings from this study align closely with the qualitative data collected, which revealed that a variety of ethical dilemmas are prevalent among local government officials in the Greater Kigezi sub-region. These dilemmas include conflicts of interest, political pressures, and

resource constraints, all of which significantly affect accountability in local governance.

First, is conflict of interest. One respondent observed, *“Conflict of interest commonly arises when officials prioritize personal interests or relationships over their public duties, influencing decision-making in areas such as procurement, hiring, or contracting.”* This conflict of interest often leads to decisions that benefit individuals rather than the broader community, undermining transparency and fairness.

Political pressures were also highlighted as a prevalent issue by respondents. *“External influences from political actors or parties skew decisions away from the public interest.”* Said one of the top technocrats. Such pressures can compel officials to make decisions that serve political rather than public goals, further eroding accountability. The influence of powerful political figures often results in the protection of those who misuse taxpayer money, making it difficult to hold individuals accountable and perpetuating a culture of corruption.

Resource constraints emerged as a significant ethical dilemma, forcing officials to make difficult choices that may compromise ethical standards. A technical official explained, *“Resource constraints force officials to make difficult trade-offs, potentially compromising ethical standards to meet immediate community needs.”* These trade-offs often involve prioritizing short-term solutions over long-term sustainability, which can lead to ethical compromises and a reduction in the quality of public services.

Additionally, the study found that personal decisions by staff, administrative secrecy, nepotism, favouritism, policy dilemmas, and the high cost of living are all factors that exacerbate accountability challenges. Discretionary powers exercised by public servants can lead to decisions that impact future accountability for their actions and inactions. *“The Oath of Secrecy, intended to keep government*

*work confidential, can also breed accountability issues as public servants may hide critical information under the guise of confidentiality,”* said one of the top technocrats. This secrecy can shield unethical behaviour from scrutiny, further complicating efforts to enforce accountability.

Nepotism and favouritism were also identified as particularly damaging ethical dilemmas. The allocation of resources and employment based on relationships rather than merit undermines efforts to combat corruption in local governments. *“Relationship-based decision-making leads to a lack of accountability, as those involved may feel less compelled to justify their actions or use of resources,”* noted one elected councillor who is also a member of the District Executive. This not only hinders the fair distribution of resources but also weakens public trust in government institutions.

Political interference remains a pervasive issue that negatively impacts accountability. *“The protection of those who misuse taxpayer money by powerful political elites makes it difficult to hold individuals accountable,”* remarked one technical official. This interference allows corruption to flourish unchecked, reinforcing a cycle of impunity and mistrust within the local governance system.

The high cost of living also emerged as an ethical dilemma with significant implications for accountability. Public officers, entrusted with managing substantial sums of money but receiving inadequate salaries, may feel compelled to misappropriate government resources to meet their personal needs. *“This situation leads to audit queries and undermines the integrity of public service,”* remarked one technical official. The financial pressures faced by public servants can thus drive unethical behaviour, further weakening the accountability framework within local governments.

### **Impact on Accountability**

Ethical dilemmas significantly undermine accountability mechanisms, leading to reduced

transparency, diminished public trust, and ineffective oversight. When officials face ethical dilemmas, they may engage in actions that evade scrutiny or accountability, such as misreporting financial data or unfairly favouring certain constituents. One local official noted, *"The pressure to prioritize personal or political interests over public duties is immense, and this often leads to decisions that compromise transparency."* This behaviour undermines the effectiveness of oversight institutions, such as auditors or anti-corruption bodies, hindering their ability to detect and address malfeasance. *"We sometimes find ourselves in situations where reporting the full truth could harm our standing or relationships,"* confessed an elected local councillor. Consequently, citizens lose confidence in government institutions, affecting civic engagement and compliance with regulations.

Local residents' perceptions of how officials handle ethical dilemmas and uphold accountability directly impact their trust in government institutions. *"People here are quick to lose faith when they see leaders making decisions that don't seem fair,"* remarked a local government technocrat. Positive perceptions enhance community engagement and support for governance initiatives, while negative perceptions foster cynicism and disengagement. Community feedback provides valuable insights into the effectiveness of governance reforms and the implementation of ethical standards. As one resident shared, *"When we see our leaders acting ethically, it motivates us to participate more in community activities."*

Ethical dilemmas often stem from conflicts between personal interests and public responsibilities. Conflicts of interest can lead officials to prioritize personal relationships or financial gains over the public good. *"It's difficult to remain impartial when close associates are involved,"* admitted another technical official. Political pressures exerted by party affiliations or influential individuals may compromise decision-making processes. *"Sometimes, the pressure from higher-ups is too*

*strong to ignore, even when it goes against our better judgment,"* a local councillor revealed. Additionally, resource constraints force officials to make difficult trade-offs that may compromise ethical standards, such as allocating funds unevenly or favouring certain projects over others. *"We often have to choose between the lesser of two evils when resources are tight,"* explained a technocrat.

The study found that ethical dilemmas significantly undermine accountability mechanisms, leading to reduced transparency, diminished public trust, and ineffective oversight. For example, Transparency International (2016) notes that corruption and ethical lapses undermine transparency and public trust in government institutions. Weak oversight and enforcement further compound these issues, allowing malpractice to go unchecked. *"Without strong oversight, it's easy for unethical behaviour to become the norm,"* said a top senior official. Consequently, citizens may perceive government actions as opaque or unjust, eroding their confidence in governance and civic participation.

Public perceptions play a critical role in shaping governance outcomes. *"Trust is everything,"* one local councillor remarked, *"If the public believes we're acting in their best interest, they're more likely to support our initiatives."* Positive perceptions of ethical conduct and transparency can enhance community trust and support for government initiatives. Conversely, negative perceptions stemming from perceived corruption or favouritism can undermine public confidence and lead to disengagement. *"When people think we're just looking out for ourselves, they stop caring about what we do,"* said a community member. Community feedback provides valuable insights into the effectiveness of governance reforms and highlights areas where improvements in accountability are needed.

## CONCLUSIONS AND POLICY IMPLICATIONS

### Conclusions and Recommendations

In the Greater Kigezi Sub-Region, local government officials face prevalent ethical dilemmas, including conflicts of interest, political pressures, and resource constraints. These dilemmas are deeply rooted in cultural norms, historical practices, and institutional weaknesses, all of which hinder accountability mechanisms. As a result, there is a decrease in transparency, a reduction in public trust, and weakened oversight structures, which collectively undermine the legitimacy and effectiveness of local governance.

Community perceptions of governance effectiveness and ethical standards among officials vary, directly impacting public satisfaction with local government services. Positive perceptions can build public trust and support, while negative ones often lead to disengagement and scepticism. These perceptions are critical to the success of accountability efforts. Thus, ethical lapses in local government create significant barriers to achieving responsive and trustworthy governance, which is essential for community well-being.

To strengthen ethical standards and accountability, several policy implications are recommended. Governments should implement comprehensive training programs for local officials focused on ethical decision-making, conflict resolution, and adherence to codes of conduct. These programs should be ongoing and adapted to address specific regional challenges in Greater Kigezi. Tailoring the curriculum to regional needs, while reinforcing ethical principles regularly, will help officials better navigate the complex ethical landscape they face.

The capacity and independence of oversight institutions, including audit bodies and anti-corruption agencies, need to be reinforced to detect and address ethical lapses effectively. Legislative reforms could provide greater funding and autonomy to these bodies, empowering them to

investigate and respond to unethical practices without external interference. Dedicated budget allocations for oversight operations would ensure consistent resources, strengthening these institutions' ability to carry out their mandate.

Promoting civic education and fostering community involvement are crucial to enhancing transparency and accountability in local governance. Engaging citizens in decision-making and oversight activities helps build public trust and creates a system of accountability. Local governments can establish forums and feedback mechanisms, such as community-based committees or regular town hall meetings, where citizens can actively participate and voice their concerns.

Developing and enforcing clear policies and guidelines on conflicts of interest, procurement processes, and public service ethics are equally important. Legislative reforms should mandate standardized policies across local governments to address these areas. Simplified, accessible handbooks on these policies should be widely distributed to officials and the public, ensuring a shared understanding of ethical standards.

Interventions and reforms must be adapted to the unique governance challenges of the Greater Kigezi Sub-Region. Funding should be allocated for region-specific projects, enabling local governments to tackle their distinct issues. Monitoring these initiatives will help assess their effectiveness and provide data for further adaptations.

Structured collaboration among local governments, civil society organizations, and academic institutions is essential for sharing best practices and addressing ethical challenges. A Regional Governance Collaboration Forum could be established to facilitate workshops, shared resource platforms, and collective accountability measures, allowing these entities to work together on ethical governance.

Finally, legislative and funding support should be directed toward institutional capacity building. Legislative reforms could provide local governments and oversight institutions with the resources needed to function effectively and autonomously. Dedicated funding programs can be established specifically for training, resource enhancement, and infrastructure improvement, with legislative measures ensuring that these funds are safeguarded against misuse.

Addressing ethical dilemmas and strengthening accountability in the Greater Kigezi Sub-Region requires a multifaceted approach that integrates policy reforms, capacity building, community engagement, and regionally adapted strategies. By implementing these recommendations, local government stakeholders can contribute to creating a governance system that is transparent, accountable, and responsive to the needs and aspirations of the community. Through a sustained commitment to ethical governance, these measures will help build resilient and trustworthy institutions that enhance public service delivery and foster public trust.

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