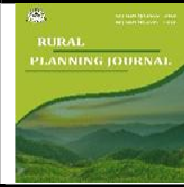




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Employees' adherence to the National Code of Ethics and Conduct for Public Service: A Case of Four Selected Local Government Authorities

Martin Baltazary Tetti, Provident Jonas Dimoso and Berine Robi Magaria
 Institute of Rural Development Planning, P.O. Box 138, Dodoma.
 Corresponding author: mtetti@irdp.ac.tz

Abstract

This paper aims to determine adherence to the national code of ethics and conduct (hereafter the code) by public employees in four selected Tanzania Local Government Authorities (LGAs). The study was a cross-sectional one that employed a sample size of 400 randomly selected respondents. Descriptive statistical analysis determined the level of adherence to the code. While Ordinal Logistic Regression analysed factors influencing adherence to the code, the correlation between the code and factors supporting its level of adherence was also determined. The findings showed that the code was highly adhered to in both rural and urban LGAs, although in some aspects the level of adherence was a bit higher in rural LGAs. Ordinal logistic regression showed that loyalty to the government and diligence were significant at the 5% level (0.05) of significance. Findings also indicated significant positive associations between the code and both individual values as well as the working environment ($p \leq 0.01$) in rural LGAs. It is concluded that disparities in some aspects of adherence to the code between rural and urban LGAs are due to existing diversified adherence enforcement mechanisms. It is recommended that the Ministry of Regional Administration and Local Government should monitor, oversee, and emphasize training, specifically training related to adherence to the code. LGA disciplinary committees should strengthen rewarding and punishing mechanisms against unethical behaviour, and public servants should take into consideration ethical variables while executing their daily operations.

Keywords: Code of ethics, code of conduct, culture and public service, values

1. Introduction

1.1. Background and Statement of the Problem

The broad objective of public service is to carry out the mandate of the government, which is to serve and bring people's development by implementing government policies (Matei and Camelia 2015). By so doing, while performing their duties, public servants are expected to conform to the established codes and standards and avoid making unethical decisions (Bew, 2015). Also, public servants are expected not to make decisions based on personal gains such as financial or material things, which benefit them, their families, or friends (Bew, 2015). Thus, from the beginning of human civilization, ethics was expected to shape

human beings' characters, conducts, moral behaviours and attitudes (Razeen and Desmond, 2014). Similarly, ethics was expected to adjust public service officials' actions and behaviour (Razeen and Desmond, 2014).

Based on the tremendous ethical benefits, different countries endorsed the code of ethics and conduct for public service (Staurt, 2005). The endorsed codes were expected to act as a catalyst for adjusting public servants' malpractices, actions and attitudes (Svensson and Wood, 2009). These malpractices include unethical practices such as misuse of public funds and Material. Codes were also expected to encourage employees to behave ethically while performing their duties (Meine and Dunn, 2013). Due to that reason, for a long

time, adherence to the national code of ethics and conduct for public service has been emphasized globally (Svensson and Wood, 2009). Tanzania is among the countries which have been emphasizing adherence to the code. The code is a motivating tool explaining the essentials of ethical values of employees' character and ethical decision-making. The ethical code prohibits public servants from immoral conduct. This enables public officials to fully assist the mission of public service in delivering good services to people efficiently, economically, effectively and with the maximum set of courtesy and integrity (Yusuph *et al.*, 2016).

Considering the global benefits of the code in 1961 Tanzania endorsed the national code of ethics and conduct for public service (the code) and in 2007 prepared its explanatory manual. This manual supports the code and is read in conjunction with all other country's laws, regulations and policies (URT, 2007 cited in Yusuph *et al.*, 2016). As a result, the codes have been adhered to in Tanzania (Razeen and Desmond, 2014). Some of the codes adhered to in Tanzania are the teachers service commission code of conduct and ethics, the public leadership code of ethics, the code of ethics and professional conduct for medical and dental practitioners, the code of ethical practice for public information and media, and the code of conduct for judicial officers.

Nevertheless, in some circumstances, public servants are faced with an ethical dilemma, which is a state of affairs existing that makes their ethics fail to conform to organizational overall ethical standards (Luk, 2012). This occurs due to varied individual values, organization culture, and working environment, to mention a few (Luk, 2012). From this point of view, personal value is an individual commitment towards adherence to the public service code (Ezigbo, 2012). Organisational culture is the key role played by management to support adherence to the public service code including sanctions, rewards, supporting execution and providing operational guidelines (Meine and Dunn,

2013; Ezigbo, 2012). Organisations creates an environment to counter the culture of resistance through the provision of guidelines intended to support enforcement mechanisms (Meine and Dunn, 2013).

Sakyi and Bawole (2009) argue that, if well adhered to, codes are expected to integrate values and standards of behaviour into African public services. Partly, this was among the reasons for endorsing the code in 1961 (URT, 2005). The code spells out the work of ethics in the service, focusing on areas such as duty; attendance; time management; absence from duty; sexual harassment; customer care; financial credibility; communication of information; removal, destruction or altering of records; accountability; handling of gifts, bribes, favours and presents by public officers; and dressing and appearance (URT, 2005). However, Lynelle (2009) cited in Demmke and Moilanen (2012) argues that it is easier to teach, preach, study, advocate, debate and publish ethics than to practise ethical living. While adherence to the code has been advocated in Tanzania since independence, the prevalence of unethical practices such as lack of transparency and unequal service provision is still lingering (Mgonja, 2012). Also, it is evident that Tanzania's LGAs system has failed to perform efficiently and effectively in meeting its intended objectives, probably partly due to the prevalence of unethical employees (Mgonja, 2012). For example, corruption, misuse of government resources and presence of sexual relationships at work have been reported (Lindner, 2014; Mgonja, 2014; Placidus, 2013).

Moreover, although unethical practices are recurring in Tanzanian LGAs, Aydinlik *et al.* (2008) argue that there is no in-depth examination of the contents of the code and related organisational ethics artefacts in public sector organisations. Moreover, little is known about ethical values and their impact on ethical behaviour in national public services (Demmke, 2012). Yet, factors supporting employees to adhere to code in Tanzanian LGAs are not empirically well documented. Worse, the Government of

Tanzania has done little evaluation regarding public servants' ethical behaviour (Mbogela and Mollel, 2014; Mgonja, 2012). Therefore, in this paper, adherence to the code and factors influencing employees to adhere to the code were determined. The correlation between the code and factors supporting employees to adhere to the code was also determined.

1.2. Theoretical Framework

The imperative role of the code is to influence ethical decision-making in the public sector. Nevertheless, public servants as human beings with different behaviours and experiences are faced with ethical dilemmas while making ethical decisions. While this is the reality, the available code does not articulate well what a public servant should do when faced with an ethical dilemma. Instead, the code articulates what a public servant is expected to do and avoid. The theories chosen (theory of deontology and theory of consequentialism) mediate this theoretical gap by bringing to the existing knowledge what the public servant should do while faced with an ethical dilemma.

According to the theory of deontology, public servants should keep in mind that their acts are moral if only there is a universal sense of duty or obligation attached to them (Ochulor, 2011). The theory states that human beings are morally obliged to act in accordance with a certain set of principles and rules of duty regardless of the outcome. Duties are morally mandated actions or prohibitions, such as the duty to keep promises or the duty not to lie. The theory emphasizes that moral values have an influence on what aspect of a decision people dare to do (Ritov and Baron, 1999). In relation to this study, the theory of deontology is critiqued for failing to provide guidance when one enters a complex situation in which there are conflicting obligations (Victoria, 2012). This is true because sometimes council employees enter into a complex situation whereby different instructions regarding their obligations contradict available sets of rules. Nevertheless, the deontology theory affirms that ethics enjoins us to do the right thing simply because it is intrinsically the right thing

(Preston, 2007). This means that employees should attempt to do the right thing in accordance with available rules and principles.

Differently, the theory of consequentialism emphasizes to take into account the final consequence of our actions (Uduigwomen, 2006, Alder *et al.*, 2008). The theory of consequentialism holds that an agent performs a morally right action if such an action will maximize good and minimize evil in terms of the number of people who benefit from that particular action (Ochulor, 2011). In other words, if an action gives happiness to the greatest number of people affected by it, it becomes morally right (Uduigwomen, 2006 cited in Ochulor, 2011; Alder *et al.*, 2008). The theory is critiqued due to its problematic in evaluating the morality of decisions based on actual consequences as well as probable consequences. Nevertheless, since doing one's duty ethics matters, the theory is relevant to this study. Moreover, failure to provide guidance when one enters a complex situation of conflicting obligations as per the deontological approach is filled up by the theory of consequentialism, which states that the dilemma encountered should be counterbalanced by focusing on the outcome of one's action.

2. Materials and Methods

2.1. Study Area

The study was carried out in four selected LGAs in Tanzania, namely Shinyanga Municipal Council, Korogwe Town Council, Monduli District Council and Siha District Council from 2015 to 2018. The four LGAs where the research was done were selected because of the following reasons: Shinyanga MC was selected because it was the only urban LGA with consistently good financial performance within five consecutive years, and Korogwe TC was selected as it was the only urban LGA with consistently poor financial performance within five consecutive years. Siha DC was selected as a rural LGA with consistently good financial performance, and Monduli DC was selected as a rural LGA with consistently poor financial performance (URT,

2013). Besides the above reasons, Siha DC and Monduli DC were selected because geographically they are located near each other; hence, the researcher could save time and resources.

2.1. Target Population and Sampling Frame

The population for the research was all government employees who were based at the LGA headquarters in the four LGAs where the research was done. The sample size for this study was 400 respondents. The sample size was determined using Cochran's formula (1977). This sample size is deemed sufficient for this study because it is large enough to allow suggested analysis techniques and acquire an acceptable level of precision.

2.2. Study Design and Sampling

The study adopted a cross-sectional design whereby data were collected at a single point in time. The design enabled the researcher to collect data once from four LGAs from different sources. The design was preferred due to its wide scope and its ability to incorporate many variables of interest to the study. The design was also preferred because of its ability to determine relationships among variables. The design was of great importance in this study as it helped to create qualitative and quantitative data for the code (Bryman, 2004). Purposive sampling was employed to select four LGAs from both urban and rural LGAs. The four councils were selected using the principle of most different systems design (MDS) by taking into consideration variations in socio-economic bases and rural-urban variations. Two types of respondents, employees and citizens were sampled. While the respondents in each of the LGAs were selected through simple random sampling, purposive sampling was used to select members of focus group discussions based on being citizens of that council and being considered to be knowledgeable of the issues of ethics in order to provide additional and alternative information.

2.3. Data Collection

Quantitative data were collected using one questionnaire, which contained items to collect employees' opinions regarding the level of adherence to the code and establish factors supporting employees' level of adherence to the code. The questionnaire included a 29-statement index scale to measure the dependent variable (the code). It also included a 14-statement index summated scale to measure independent variables (factors supporting employees' level of adherence to the code). Qualitative data were collected using checklists of items for key informant interviews and for the Focus Group Discussions (FGD). The key informant interviews helped the researcher to get opinions regarding character and procedure in the respective councils. FGDs enabled the researcher to gather views from the citizens' respondents in view of employees' behaviour and the way they handled public property, satisfaction of service provision and customer care.

2.4. Data Analysis

Collected data were entered, processed, and analysed by SPSS IBM statistics version 20 by computing descriptive statistics including frequencies and averages on the index summated scales that were used to determine the level code and the level at which various factors supported its adherence. Furthermore, qualitative responses from interviews and focus group discussions were analysed using content analysis, which involved coding the field notes by identifying and naming their segments in relation to the research topic. On the other hand, this study made use of Pearson's correlation to measure the strength of the linear relationship between the code and factors supporting employees to adhere to it. Pearson's correlation was used because the variables were measured at the ratio level in terms of points scored on each of them.

3. Results and Discussion

3.1. Level of Adherence to the National code of Ethics and Conduct for Public Service

3.1.1. Adherence to pursuit of excellence

Adhering to the pursuit of excellence in service is in terms of personal hygiene, acceptable

attire and good use of language in communicating with customers. While personal hygiene and acceptable attire were highly adhered to in urban and rural LGAs, the use of language was moderately adhered to in urban and rural LGAs (Table 1).

Table 1: Adherence to the national public service code

Statements used to test the code of ethics and conduct	Urban		Rural	
	Not adhered to	Adhered to	Not adhered to	Adhered to
Pursuit of excellence in service				
Maintains personal hygiene	55(28.8%)	136(71.2%)	61(31.1%)	135(68.9%)
Dress in acceptable attire	14(7.3%)	177(92.7%)	11(5.6%)	185(94.4%)
Use of language	69(36.1%)	122(63.9%)	86(43.9%)	110(56.1%)
Loyalty to government				
Loyalty to government	59(30.9%)	132(69.1%)	42(21.4%)	164(83.7%)
Implement policies and lawful instruction	40(20.9%)	151(99.1%)	60(30.6%)	136(69.4%)
Diligence				
Use skills, knowledge and expertise	116(60.7%)	75(39.3%)	97(49.5%)	99(50.5%)
Execute duties and responsibilities	133(69.6%)	58(30.4%)	15(7.7%)	181(92.3%)
Works at any duty station	90(47.1%)	101(52.9%)	85(43.4%)	111(56.6%)
Punctualities	17(8.9%)	174(91.1%)	30(15.3%)	166(84.7%)
Impartiality				
Engage in politic in official hours and at work premise	107(56.0%)	84(44.0%)	96(59.0%)	100(51.0%)
Provide unbiased services to client	59(30.9%)	132(69.1%)	38(19.4%)	158(80.6%)
Passes information to allowed people	13(6.8%)	178(93.2%)	20(10.2%)	176(89.8%)
Engage in religion at official hours, off work premise	16(8.4%)	175(91.6%)	33(16.8%)	163(83.2%)
Integrity				
Exercises authorized within specified boundaries	14(7.3)	177(92.7%)	16(8.2%)	180(91.8%)
Uses powers as directed	104(54.5%)	87(45.5%)	18(9.2%)	178(90.8%)
Safeguards public resources	39(20.4%)	152(79.6%)	11(5.6%)	185(94.4%)
Use public resources for public use only	64(33.5%)	127(66.5%)	52(26.5%)	144(73.5%)
Use of official time to perform duties	73(38.2%)	118(61.8%)	61.8(82%)	144(58.2%)
Behaving well within and outside office	96(50.3%)	95(49.7%)	11(5.6)	185(94.4%)
Discourage favours or bribe for person serving	33(50.3%)	95(49.7%)	35(17.9%)	161(82.1%)
Accountability to the public				
Treats clients politely	51(26.7%)	140(73.3%)	47(24.0%)	149(76.0%)
Pays extra attention in dealing with vulnerable client	123(64.4%)	68(35.6%)	110(56.1%)	86(43.9%)
Clarifies or provide direction on issues requested	32(16.8%)	159(83.2%)	12(6.1%)	184(93.9%)
Respect for the law				
Familiarity and abides rules regulation an procedures	31(16.2%)	160(83.8%)	11(5.6%)	185(94.4%)
Applies laws, regulations and procedures	18(9.4%)	173(90.6%)	13(6.6%)	183(93.4%)
Treat fairly all members of the public	8(4.2%)	183(95.8%)	14(7.1%)	182(92.9%)
Sexual relationship at work place	10(5.2%)	181(94.8%)	14(7.1%)	189(96.4%)
Proper use of official information				
Protect unauthorised official information	83(43.5%)	108(56.5%)	7(3.6%)	189(96.4%)
Uses of official document properly	88(46.1%)	103(53.9%)	76(38.8%)	120(61.2%)

Most likely, the commonness of posting recommended attire in the offices and main entrance could be a contributing factor. This concurs with Rao and Dewar (2012) cited in Malakwen (2015) who argue that a dress code can often be emphasized on by employers to ensure workers are dressed properly. Conversely, in urban councils, the percent of employees who were comfortable with the recommended attire was 92.7%, while the percent in rural LGAs was 94.4%. The almost equal acceptance of the recommended attire by employees in both urban and rural LGAs was due to the fact that the recommended dress code is non-discriminatory as suggested by Malakwen (2015) that the dress code should not discriminate others. The marginal differences of 1.7% between urban and rural LGAs were probably due to the prevalence of new fashions in urban LGAs than in rural LGAs. Again, keeping personal hygiene was somehow higher (71.2%) in urban rather LGAs than in rural LGAs (68.9%). This is possible due to geographical and environmental differences between urban and rural LGAs. That is, the surroundings and physical outlook in urban LGAs are friendlier. Another related factor for the existing disparity is fear of disciplinary action as reported by heads of different departments that they had zero tolerance rules for council employees dressing in non-recommended clothes. Concurrently, during in-depth interviews, heads of department from both urban and rural LGAs reported efforts they made to ensure that employees wore recommended attire and maintained personal hygiene as follows: " *There is a big improvement in attire and personal hygiene as it is highly emphasized.*" (A KI from Monduli DC, 10th June 2016). Another key informant said: "*If today all employees were told that the kinds of clothes, they wear are inappropriate, none of them would be required.*" (A KI from Siha DC, 31st May 2016).

The above quotation from Siha DC shows that employees have improved their level of self-discipline. This finding concurs with ethical principles, which assert that to be ethical does

not mean to be familiar with ethical principles but rather to put in practice those ethical principles (Yusuph *et al.*, 2016). Following this, an emphasis on how to put on properly is in line with Kanthi's (2012) argument, cited by Malakwen (2015) who argued that organisations should see to it that they have proper mechanisms in place to support employees in complying with standards of conduct. In that order, the discussants in FGDs acknowledged substantial changes in employees' attire, hygiene and language use. Discussants demonstrated impression in regard to the employees' attire changes made by teachers in public schools. The main difference noted in adherence to the pursuit of excellence was the use of language whereby urban LGAs were better off than rural councils by 7.8% (Table 4). This variation is partly contributed by different modes of operation between urban and rural LGAs as explained by Stame *et al.* (2016) cited in Yusuph *et al.*, 2016). This scenario is in line with the theories of deontology and consequentialism which were used in this study. The theories emphasize that patterns of prohibitions and obligations may vary across situations and cultures. The theories expect people to be more sensitive to the consequences; hence, some employees are sensitive to the outcomes of their actions (Yusuph *et al.*, 2016).

3.1.2. Adherence to the loyalty to the Government

Loyalty implies being loyal, faithful and committed to government policies and to lawful instructions given by leaders. The level of adherence to the loyalty to the government is high in both urban and rural LGAs. Although it is noticed that rural LGAs are more loyal to the government than urban LGAs, the rural LGAs implemented policies and lawful instructions given by leaders less by 9.7% (Table 1). This is somehow contradictory because being loyal depicts moral values which have an influence on what aspects of decisions people consider relevant (Yusuph *et al.*, 2016). Probably, mechanisms applied by rural LGAs to foster the implementation of policies and lawful instructions given by

leaders caused this contradiction. This is justified by the following views of a key informant interviewee: *"Our routine decisions are rigorously associated with the available policies and instructions."* (A KI from Monduli DC, 10th June 2016). Another key informant interviewee said: *"We ensure that those who are employed in our institution abide by governmental policies."* (A KI from Siha DC, 31st May 2016). Since all LGAs are governed by similar policies, diversities in enforcement mechanisms between rural and urban LGAs lead to different levels of abidance by the code between rural and urban LGAs. Meanwhile, loyalty (moral values) is maximized by frequent emphasis by leaders, a fact which is perhaps more prevalent in rural councils than in urban councils. This is in line with an argument by Horwitz *et al.* (2008) who insisted that leaders should provide support and encouragement to the followers. Leaders with high individual considerations are better coaches and are able to link individual needs to organizational needs (Horwitz *et al.*, 2008). This is aligned with the adopted theoretical approaches that the commitment to government instruction is not only a moral commitment but also a desire to implement outcomes expected from leaders.

3.1.3. Adherence to diligence

Diligence means working well and hard, at any work station and managing time well. Adherence to punctuality was high in both urban and rural LGAs. Working well and hard was moderately adhered to in both urban and rural LGAs. Almost 40% of the respondents from urban and rural LGAs were not willing to work at any work station (Table 1). Unwillingness to work at any working station is a clear indicator of lack of commitment and self-determination. Definitely, this is the factor which made Lynelle (2009) cited in Demmke and Moilanen (2012) argue that it is easier to teach, preach, study, advocate, debate and publish ethics than to practice ethical living. The major difference observed between the two areas is execution of duties with maximum time. Urban LGAs were less committed to maximize time than rural LGAs

as there was a variation of 61.9%, although it was equally emphasized as per the following records from interviewees: *"Employees are expected to devote their time, attention and skills to their duties."* (A KI from Siha DC, 31st May 2016). Another key informant interviewee said: *"it is mandatory for the employee to seek approval to do any work outside the office during official hours."* (A KI from Shinyanga MC, 21st June 2016). Possibly, work opportunities available in urban councils partly lead to this disparity. For example, an interviewee from another urban council asserted that: *"the challenge we have is employees being prohibited to work after official time outside work stations. In this circumstance employees work up to midnight; as a result, on the next day, they get exhausted and cannot perform their duties efficiently."* (A KI from Korogwe TC, 26th may 2016). This implies that perhaps the numerous part-time jobs available in urban councils rather than in rural LGAs are the reason for this gap. Other reasons might be available loopholes in mechanisms to control employees. This is comparable to the findings of a study carried out by Tidmand and Msami (2010) in Tanzania, which evaluated the impact of LGA reforms. Among other things, the study pointed out that LGA control over local staff is limited. Also, the same study reported that laws governing LGAs and defining roles and responsibilities are spread over several contradictory pieces of legislation, which assign the same roles to different levels of government. Theoretically, the existing disparity has failed to conform to the moral requirements of duties and time maximization for intended outcomes.

3.1.4. Adherence to impartiality

Impartiality means being fair to others by adhering to duty, maintaining privacy and upholding customer care. It instructs employees to avoid political and religious activities during official hours and work premises and to provide unbiased services to customers. The level of adherence to impartiality is high in both urban and rural LGAs, except for the moderate level of

adherence to engagement in politics during official hours and at work premises. Quantitative data showed that urban councils were biased towards services provided compared with rural LGAs by 11.5% (Table 1). This is against the broad objective of public service, which insists on public servants to perform their duties without benefiting themselves, their family members or their relatives (Bew, 2015). However, the presence of a gap between rural and urban LGAs on biased services was opposed by interviews as follows: *"We have rules against engaging in decisions that would lead to personal benefits, and we always urge our employees to withdraw from taking decisions which might not be objective."* (A KI from Korogwe TC, 26th May 2016). This means that, although urban LGAs are using ethics to adjust employees' actions and attitudes (Razeen and Desmond, 2014), the expectation of ethics to shape all human beings' characters, moral behaviour and attitudes is unmet as some individuals are rigid towards change (Razeen and Desmond, 2014). This is opposed by the deontology theory, which calls attention to employees to refrain from unethical activities.

3.1.5. Adherence to integrity

Integrity is all about legitimacy, truthfulness, time management, behaviour and the handling of bribes. The level of integrity is high in rural LGAs except for the use of official time in performing duties which is moderate. In urban areas, the level of integrity is moderate, except for the exercise of power within authorized boundaries. Urban LGAs seemed to use more of their position for private advantage than rural LGAs, which is a serious breach of duty (Whitton, 2001). It contradicts Whitton's (2001) argument that power and authority should be exercised legitimately, impartially, and without favour for their proper public purpose as determined by the Parliament or employers. Moreover, the good behaviour of urban employees within and outside the office was less than it was for rural employees by 44.7%. This was also reported by one key informant interviewee as follows: *"Although the code is perfect, there may be some rules*

governing standards of behaviour which might have been left out." (A KI from Monduli DC, 10th June 2016).

There are more or less similarities between urban and rural LGAs in matters of using authorised powers within specified boundaries and discouraging improper favours or bribes for personal gains. Probably, the similarities observed reflect efforts made by administrators in both rural and urban LGAs to discourage improper favours or bribes for personal gains. For example, a key informant interviewee from a rural LGA (Monduli DC) reported as follows: *"Employees are not allowed to use powers to do something that will benefit them or their friends or families."* (A KI from Monduli DC, 10th June 2016). Employees in both rural and urban councils are given precautions regarding avoiding favouritism, as it is against ethical principles. Similar information was also reported by a key informant interviewee in Shinyanga municipality who said the following words: *"Employees are not allowed to influence their co-workers to do something that would be of their own benefit."* (A KI from Shinyanga MC, 21st June 2016). Regarding the use of official time to perform duties entrusted to them, most of the heads of departments interviewed reported the excessive use of mobile phones during working hours. Even the FGD discussants from almost all councils reported tendency of some employees to use mobile phones while providing services. In relation to this, a key informant interviewee testified the use of mobile phones by saying: *"The problem of using mobile phones during working hours cuts across senior to junior staff."* (A KI from Korogwe TC, 26th May 2016).

3.1.6. Adherence to accountability to the public

Accountability is being answerable for actions taken and actions not taken. It is how a customer is treated with politeness, giving extra attention to vulnerable clients and clarifying issues asked. The level of accountability is high in both urban and rural LGAs, except for paying attention while dealing with vulnerable clients which is

moderate. Urban LGAs seemed to pay more attention when dealing with vulnerable clients than rural LGAs by 8.3% (Table 1). The treatment of clients politely was somehow higher in rural LGAs than in urban LGAs. The level of customer care was higher in rural LGAs than in urban LGAs. This was probably due to the fact that rural LGAs' organizational policies are more transparent than those of urban LGAs. For example, a key informant interviewee reported that: "*Organisational policies normally direct the employees to treat clients equally.*" (A KI from Monduli DC, 10th June 2016). Another key informant interviewee said: "*We do warn wrongdoers before punishing them.*" (A KI from Siha DC, 31st May 2016). This is to say that endorsed codes are acting as a catalyst for enforcing customer care (Svensson and Wood, 2009). Most of the discussants in FGDs in rural councils revealed a decrease in bias in service delivery. Yet, some discussants had the opinion that some elements of bias in service delivery continue in urban councils. The presence of preferential treatment in Tanzanian LGAs suggests double standards in service delivery, which is against the theory of deontology, which maintains that "we are morally compelled to act in accordance with a set of principles and rules regardless of the outcomes."

3.1.7. Adherence to respect for the law

Respect for the law means right dignity for others. The level of respect for the law was high in both urban and rural LGAs. There was not a big difference which was noticed between urban and rural councils regarding respect for the law. The only disparity detected is familiarity and abidance by rules, regulations and procedures whereby urban LGAs abode less than rural LGAs by 10.6% (Table 1). Even so, many FGD participants from all LGAs declared the presence of responsible employees in their LGAs, different from previous years. Even in-depth interviews carried out with heads of departments showed analogous findings. These findings suggest that possibly product of rigorous recruitment has led to the availability of more competent,

reliable and technically mature employees in the public sector.

3.1.8. Adherence to proper use of official information

The level of adherence to proper use of official information was moderate except for the protection of unauthorised official information which was high in rural LGAs. The results in Table 1 show that urban LGAs protected secret information less than rural LGAs by 49.9%, although in-depth interviews carried out with heads of department in both categories of council showed distinctive efforts made by their LGAs to address the misuse of official information (See Table 1). For example, in interviews with rural council staff, it was reported that: "*We have improved our record keeping system in such a way that important official documents are not easily accessed by unauthorised people.*" (A KI from Siha DC, 31st May 2016). Another key informant interviewee said: "*When employees require some data in support of their duties, accessibility to information needs approval.*" (A KI 2 from Monduli DC, 10th June 2016). Another key informant interviewee said: "*The employees are compelled to keenly take the documents and discussions confidentially, and electronic information is restricted to few people.*" (A KI from Monduli DC, 10th June 2016). Other key informant interviewees reported several initiatives taken including carrying out seminars and meetings regarding the importance of and misappropriation of official information. This implies that council employees have improved moral consciousness regarding the protection and use of official information. This is compatible with the theories used which put an emphasis on mortality and consideration of the outcome of duties.

3.2. Factors for adherence to the national code of ethics and conduct for public service

3.2.1. Parameter estimates of ordinal logistic regression

In the Parameter Estimates table, we see the coefficients, their standard errors, the Wald test and associated p-values (Sig.), and the

95% confidence interval of the coefficients. The results from the analysis show that the variables Loyalty to government and diligence were significant at the 5% level (0.05) of significance because p-values less than or equal to an alpha level of 0.05 are statistically significant, and p-values greater than an alpha level of 0.05 are not statistically significant. The pursuit of excellence in service, impartiality, integrity, accountability to the public, respect for the law and proper use of

official information were not statistically significant (Table 2). We would say that for a one unit increase in diligence (going from 0 to 1), we expect a 15.379 increase in the ordered log odds of observing high adherence to the code. Likewise, for a one unit increase in conflict of interest, we expect a 2.317 decrease in the ordered log odds of observing high adherence to the code, given that all of the other variables in the model are held constant.

Table 2: Parameter estimates of ordinal logistic regression

Measures for factors for adherence to the national code of ethics and conduct for public service		Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
Threshold	[Factors for adherence to the code=1]	12.155	1.752	48.152	1	.000	8.722	15.588
	[Factors for adherence to the code=2]	15.895	1.740	83.403	1	.000	12.484	19.306
Location	[Pursuit of excellence in service=1]	-.032	.764	.002	1	.967	-1.530	1.466
	[Pursuit of excellence in service=2]	.313	.775	.163	1	.686	-1.205	1.832
	[Pursuit of excellence in service =3]	0 ^a	.	.	0	.	.	.
	[loyalty to government=1]	-2.317	.984	5.547	1	.019	-4.245	-.389
	[loyalty to government=2]	-1.896	.970	3.820	1	.051	-3.797	.005
	loyalty to government=3]	0 ^a	.	.	0	.	.	.
	[Diligence=1]	15.379	.224	4.708E3	1	.000	14.939	15.818
	[Diligence=2]	15.294	.000	.	1	.	15.294	15.294
	[Diligence=3]	0 ^a	.	.	0	.	.	.
	[Impartiality=1]	-.430	.444	.938	1	.333	-1.300	.444
	[Impartiality=2]	-.418	.440	.903	1	.342	-1.279	.444
	[Impartiality=3]	0 ^a	.	.	0	.	.	.
	[Integrity=1]	.328	.226	2.108	1	.146	-.115	.771
	[Integrity=2]	0 ^a	.	.	0	.	.	.
	[Respect for the law=1]	-.191	1.258	.023	1	.879	-2.657	2.274
	[Respect for the law=2]	.264	1.254	.044	1	.834	-2.194	2.721
	[Respect for the law=3]	0 ^a	.	.	0	.	.	.
	[Proper use of official information=1]	-.983	1.024	.922	1	.337	-2.989	1.024
	[Proper use of official information=2]	-1.077	1.022	1.111	1	.292	-3.080	.926
	[Proper use of official information=3]	0 ^a	.	.	0	.	.	.
[Accountability=1]	.274	.226	1.467	1	.226	-.169	.717	
[Accountability=2]	0 ^a	.	.	0	.	.	.	

Link function: Logit.

a. This parameter is set to zero because it is redundant.

Loyalty to the government and diligence were measured in terms of competence, obedience, faithfulness, commitment and time management. Factors influencing adherence to loyalty to government and diligence

(individual values, organization culture and working environment) were measured in terms of beliefs, values, ambitions, regulations, procedures and preferences. Logically, there is a relationship between the

former and the latter. Alternatively, the latter influences the former as supported by the following qualitative information: Interviewees reported a link between religious standards held by individuals and adherence to the code, as follows: *"Religion enhances good ethical behaviour."* (A KI from Monduli DC, 10th June 2016). Another key informant interviewee said: *"Moral teaching of religion restricts people from doing unethical practices."* (A KI from Korogwe TC, 26th May 2016). Another key informant interviewee said: *"People who fear God are not easily detached from ethical standards."* (A KI from Shinyanga MC, 21st June 2016). Similarly, personal standards were highly supportive of employees adhering to the code in both urban and rural LGAs as shown by the following quotations, *"Personal beliefs determine somebody's behaviour at the workplace."* (A KI from Shinyanga MC, 21st June 2016). This is why Tammara (2013) argues that individuals bring with them into an organization their own personal beliefs, perceptions, goals, choices, and actions (Tammara, 2013). Another key informant interviewee said: *"Every individual holds different beliefs which can lead to conflict of interest."* (A KI from Shinyanga MC, 21st June 2016). Another key informant interviewee said: *"How people act today determines how they will act tomorrow."* (A KI from Siha DC, 31st May 2016). Another key informant interviewee said: *"A leader can influence the ethical standards of the employees through actions and behaviour."* (A KI from Siha DC, 31st May 2016). Another key informant interviewee said: *"Personal values encourage people to be ethical and free themselves from social influence."* (A KI from Shinyanga MC, 21st June 2016) concomitantly to the arguments of Connor and Becker (1979) and Homer and Kahle (1988) cited in David and Effy (2007) that values provide a basis for the development of individual attitudes that lead to specific decision making behaviour. The above quotations suggest that individual employees need self-commitment aided by their society and personal standards.

Three factors that are supervisory behaviour, policy statements and written rules support employees in adhering to the national code of ethics and conduct for public service. During in-depth interviews, participants commented on efforts made to address unethical practices, including strengthening disciplinary committees, as follows: *"We cannot expect employees to act ethically according to available codes while they don't know why the code is important."* (A KI from Siha DC, 31st May 2016). Another key informant interviewee said: *"The more you train your staff on ethical conducts and emphasize on ethical conducts the more the staff understand what you expect from them."* (A KI from Monduli DC, 10th June 2016). Another key informant interviewee said: *"We have laid disciplinary actions against employees found violating ethical rules,"* although there was no evidence supporting it (A KI 3 from Korogwe TC, 26th May 2016). These views are supported by Stewart (2010) cited in Awadh and Saad (2013), who argues that attractions of organisation norms, values and beliefs have a strong effect on performance. These findings suggest that organisation-pushing mechanisms are more functional than obligatory mechanisms (Konthi, 2012 cited in Awadh and Saad, 2013).

When mainstreamed into the organisation, the social norms become increasingly apparent as to which behaviours will be considered acceptable and unacceptable. Organisational norms establish the environment and eventually evolve into acceptable behaviours that are well known by organisational members (Moore and Moore, 2014). This idea was supported by different interviewees, as follows: *"A list of rules citing prohibited and allowed practices is often helpful."* (A KI from Siha DC, 31st May 2016). Organizations (LGAs) play a unique role in supporting adherence to the national code of ethics and conduct for public service, including giving instructions, rewards and punishments. Another key informant interviewee said: *"When employees imitate good acts from their core workers, the imitated acts become habits."* (A KI from Siha DC, 31st May 2016). Another key informant

interviewee said: " *Organisation values influence good ethical conduct.*" (A KI from Korogwe TC, 26th May 2016). Another key informant interviewee said: " *Employees are likely to pay attention to ethical instructions given by their CEOs.*" (A KI from Shinyanga MC, 21st June 2016). There was a slight difference in terms of institutional values whereby in urban LGAs the level of support was lower than in rural LGAs by 7.3%. All over again, the findings suggested that organization-pushing mechanisms were more functional than obligatory mechanisms. An ethical public service requires both a conducive and social cultural setting as well as an environment where public servants and peers act ethically (Stuart, 2005).

3.3. Correlation between the national public service code and supporting factors

In rural LGAs, the correlation analysis results in Table 3 indicate significant positive associations between the national code of ethics and conduct for public service and individual values as well as the working environment (individual values, $r = 0.165$, $p < 0.1$ and working environment, $r = 0.120$, $p < 0.01$). Organizational culture was not significant ($r = 0.029$, $p > 0.05$). Differently, in urban LGAs, the correlation between national code of ethics and conduct for public service and factors supporting its level of adherence was not significant (individual values, $r = 0.099$, $p > 0.05$, organisational culture, $r = 0.008$, $p > 0.05$, working environment, $r = 0.069$, $p > 0.05$).

Table 3: Correlations between the code and factors supporting its level of adherence

Variables correlated with the national public service	n	Urban		N	Rural	
		Correlation coefficient (r-value)	p-value		Correlation coefficient (r-value)	p-value
Individual values	191	0.099 ^{ns}	0.171	196	0.165*	0.021
Organisational culture	191	0.008 ^{ns}	0.912	196	0.029 ^{ns}	0.684
Working environment	191	0.069 ^{ns}	0.379	196	0.120*	0.096
Overall factors	191	0.091^{ns}	0.216	196	0.184*	0.010

The dependent variable was national code of ethics and conduct for public service

*Correlation is significant at the 0.1 level (2-tailed)

^{ns} means not significant

As seen in Table 7, the factors that were analysed to be associated with the national public service code (individual values and working environment) were associated with the code in rural councils. Some researchers had similar findings regarding the correlation between the public service code and factors such as individuals and environments. For example, according to Stuart (2005), while good practices of codes require an environment that nourishes them, without the support of the senior leadership within a country it is very difficult to get codes taken seriously. Stuart (2005) added that ethical public service requires both a conducive and socio-cultural setting as well as an environment where public servants and peers act ethically.

4. Conclusion and Recommendations

4.1. Conclusion

There is a high level of adherence to the national code of ethics and conduct for public service by Government servants in all four selected councils where the research on which this paper is based was conducted. Likewise, the findings indicated a high level of factors supporting employees to adhere to the code, although in some aspects, the level of support was a bit higher in urban LGAs than in rural LGAs. Nevertheless, there was a bit of disparity in some areas of the code and factors supporting its level of being adhered to between urban and rural councils. For

example, out of 29 statements which were used to test level of adherence to the national code of ethics and conduct for public service rural LGAs were doing a bit better in 18 (62.1%) aspects, urban LGAs were doing better in 11 (37.9%) aspects. Regarding factors supporting level of adherence to the code out of 14 aspects, urban LGAs were doing better in 9 (64.3%) aspects, while rural LGAs were doing better in 5 (35.7%) aspects. The disparities between urban and rural councils are partly due to the diversified mechanisms taken by each council. This state of affairs features well in rural councils where much effort and diversified mechanisms are used to encourage adherence to the code. Existing disparities are influenced by individuals' commitment and willingness to adhere to the code. For example, unwillingness to work at any work station is purely an indicator of lack of commitment and willingness.

4.2. Recommendations

Based on the above conclusions, the following recommendations should be considered in order that employees' can adhere more to the national code of ethics and conduct for public service in Tanzania.

- i. The Ministry of Regional Administration and Local Government should monitor, oversee and emphasize on practical and routine training on ethical issues in its LGAs.
- ii. LGAs disciplinary committees should strengthen reward and punishment mechanisms against unethical behaviour.
- iii. Public servants should take into consideration ethical variables in their daily operations.

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