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Strengthening Ethical Values and Accountability in Local Governance: Citizen-Led Strategies in the Greater Kigezi Sub-Region of Uganda

Abstract

Concerns persist regarding the effectiveness of ethical and accountability systems in public administration in Uganda. Addressing these challenges requires examining the role of citizens in promoting ethics and accountability in public service delivery and exploring the strategies to strengthen ethical values and accountability in local governments. This study sought to establish the role of citizens in enhancing ethics and accountability in public service delivery and to explore strategies for promoting ethical values which in turn can strengthen accountability mechanisms in local governments. The study was guided by the following research questions: What is the role of citizens in enhancing ethics and accountability in public service delivery? What strategies can help promote sound ethical values so as to strengthen accountability mechanisms in local governments? The methodology combined both qualitative and quantitative approaches that included surveys and interviews with local government technical and political officials as well community leaders. Findings reveal that while local government initiatives often fall short in involving citizens adequately, empowering communities through education, sensitization and active participation in decision-making processes is identified as a key strategy for fostering ethical values and reinforcing accountability in local governance. The study also underscores the importance of reducing bureaucratic inefficiencies and enhancing collaboration between local governments and civil society organizations. In conclusion, the study advocates for strengthening citizen engagement mechanisms, promoting transparency, and addressing structural barriers that hinder accountability in Uganda's local governance systems. Recommendations focus on: empowering citizens to combat corruption; strengthening political accountability in local governments; limiting the use of discretionary powers; salary review and harmonization; adopting the Malaysian anti-Corruption model and reviewing Institutional frameworks for fighting corruption.

Key words: Citizens, Ethics, Accountability, Local Governments and Uganda

Introduction and Background

Ethics is a branch of philosophy that studies ideal human behavior and ways of well-being, providing a systematic approach to understanding, analyzing, and distinguishing matters of right and wrong, good and bad, and relationships among sentient beings (Sharma et al 2023). Ethical determinations are applied through formal theories, approaches, and codes of conduct developed for professions and religious bodies. The meanings of related concepts have varied over time. For example, Aristotle believed that ideal behaviors were practices leading to eudemonia (a high level of happiness or well-being), whereas Emmanuel Kant argued that ideal behavior involved acting in accordance with one's duty (Steven et al. 2014). For Kant, well-being meant having the freedom to exercise autonomy, being treated with dignity, and thinking rationally (Rich, 2016).

Dubnick (2005) traces the origins of the concept of accountability to the emergence of royal legal traditions in England before the rise of the modern bureaucratic state. Mulgan (2003) and Bovens (2005) acknowledge this history but argue that for a long time, accountability was

primarily used in financial accounting. It gained broader significance with the New Public Management (NPM) reforms of the 1980s. Initially embedded within the idea of responsibility, accountability later became an independent concept, even outweighing responsibility in importance and scope (Sinclair 1995; Mulgan 2000). As a moral issue, accountability requires the exercise of ethical virtue, which has been a central theme in intellectual thought since ancient times. Ethics is regarded as a set of moral principles guiding good and bad conduct (Freedman, 2002). The need for high ethical standards has been widely recognized, with Confucius advocating for 'the way' (Hansen, 2007), emphasizing compassion and open-heartedness.

From the 1990s many developing countries instituted a variety of reforms to revitalize their public sectors as a way of responding to the demands for effective and efficient service delivery by citizens and donor agencies. The most striking public administration reform was the adoption of the decentralization system of public administration by many countries of the developing world. According to Faguet (2003) and Martinez-Vazquez and McNab (2003), the decentralization system of public administration gained a lot of momentum to the extent that 80% of developing countries had pursued decentralization policy by the year 2000. Okidi and Guloba (2006) define decentralization as the transfer of planning, decision making and administrative authority from the central government to the local government a view earlier echoed by Prud'homme (2003) who voiced that decentralization entails a system of government in which power is granted to local authorities or a process by which governance is moved from a centralized to a decentralized administrative system.

In Uganda, decentralization took shape in 1986 following the ascendance of the National Resistance Movement (NRM) to power (Mucunguzi, 2010). Prior to this, the country's administrative machinery had been weakened by political crises, including military rule (1971–1979), short-lived governments (1979–1980), disputed elections (1980), and civil war (1981–1986). The new government initiated decentralization by establishing local councils at district, sub-county, parish, and village levels to promote local empowerment and improved service delivery. These reforms were reinforced by the Local Councils Statute (1993), the Constitution (1995) and the Local Governments Act (1997), which transferred political, fiscal, and administrative authority to local governments. Local governments gained the power to levy taxes, pass development plans and budgets, deliver public services, and make byelaws. Meanwhile, the central government retained functions related to policy formulation, technical support, and service inspection (Nsibambi, 1998).

The decentralization policy aimed to promote ethical and accountable governance by empowering local governments to manage their own affairs (Nshakira et al 2024). It sought to transfer power to local governments, reduce the workload on central government officials, enhance citizen participation in decision-making, and achieve good governance. Additionally, it aimed to improve accountability and effectiveness in service delivery, foster local ownership of programs, free local managers from central constraints, enhance financial resource collection, and strengthen councils' capacities to plan and manage services.

From 1997, public service agencies at the local level were expected to adopt private-sector management techniques, modernize public administration through information and communication technologies, and strengthen transparency and accountability in procurement and

2

financial management. Capacity-building initiatives were introduced to reinforce public servant ethics (Katusiimeh et al., 2024). The Leadership Code Act (2002) was enacted to enforce ethical conduct among public leaders by requiring them to declare incomes, assets, and liabilities while establishing an accountability enforcement mechanism.

Despite these efforts, concerns persist regarding the effectiveness of ethical and accountability systems in public administration in Uganda (Mesharch et al. 2022). Reports indicate weaknesses among public servants in local governments, affecting service delivery despite increased financial resources (Basheka, 2014; Grossman & Michelitch, 2014; Olok & Ssentongo, 2020; Buye, 2021; Galukande-Kiganda et al., 2022; Mucunguzi & Katabaazi, 2023; Katusiimeh et al., 2024; Mucunguzi, 2024). Addressing these challenges requires examining the role of citizens in promoting ethics and accountability in public service delivery and exploring strategies to strengthen ethical values in local governments.

This study seeks to establish the role of citizens in enhancing ethics and accountability in public service delivery and to explore strategies for promoting ethical values and strengthening accountability mechanisms in local governments. The key research questions guiding the study are: What is the role of citizens in enhancing ethics and accountability in public service delivery? What strategies can help promote sound ethical values so as to strengthen accountability mechanisms in local governments?

Methodology

The study employed a mixed-methods approach, integrating both quantitative and qualitative research methodologies within a descriptive research design. The quantitative approach facilitated the collection of structured data from local government authorities in the selected districts responsible for accountability. These respondents included district councilors for political accountability, bureaucrats for administrative accountability, and officials from finance departments for financial accountability. The qualitative approach was used to obtain in-depth insights from key informants, including district chairpersons, district speakers and their deputies, resident district commissioners (RDCs) and their deputies, chief administrative officers (CAOs), chief finance officers (CFOs), heads of departments (HODs), and district-based civil society leaders.

The research was conducted in the Greater Kigezi Sub-Region, covering the districts of Kabale, Rukiga, Rubanda, Kanungu, and Kisoro. The study targeted three key categories of respondents: technical officials, political leaders and community representatives. The key informants included five district chairpersons, five district speakers, five deputy district speakers, five RDCs or their deputies, five CAOs, twenty-five HODs and five CFOs (sourced from Local Government staffing lists). The survey respondents, who were randomly selected, included ninety-eight district councilors (from Local Council Registers), three hundred ninety-four technical staff (from Local government staffing lists) and one hundred accessible community members that icluded civil society leaders, district internal security Officers (DISOs), sub-county internal security officers (GISOs), leaders of youth, women, and People with Disabilities (PWDs) councils and religious leaders.

3

A representative sample size was determined using Slovin's formula:

$n = \frac{N}{1 + N(e^2)}$ where n represents the sample size, N is the total population and e is the margin of error. Based on this formula, a sample of 558 respondents was drawn from the total population of 697.

The study employed probability sampling in selecting local government respondents (both political and technical staff) to ensure representativeness. Non-probability sampling (purposive sampling) was used to identify key informants with expertise in ethics and accountability.

Data analysis involved both quantitative and qualitative techniques. Quantitative data collected through structured questionnaires were analyzed using Statistical Package for the Social Sciences (SPSS), which facilitated descriptive and statistical analysis. Descriptive statistics such as frequencies, percentages, means, and standard deviations were used to summarize the data. Qualitative data obtained through key informant interviews were analyzed thematically. Responses were transcribed, coded, and categorized into emerging themes to provide deeper insights into governance, ethics, and accountability in local governments. Direct quotes from participants were used to support key findings.

To ensure ethical research processes, the study adhered to established research ethics guidelines. Prior to data collection, ethical approval was obtained from the Kabale University Research Ethics Committee (REC). Informed consent was sought from all participants, who were assured of their right to voluntary participation and the option to withdraw at any stage without any consequences. Anonymity and confidentiality were maintained by ensuring that responses were not linked to specific individuals. The collected data were securely stored and used solely for academic purposes. Furthermore, efforts were made to minimize bias and maintain objectivity throughout the research process.

Presentation and Interpretation of Findings

Technical Staff Responses on the Role of Citizens in Enhancing Ethics and Accountability in Public Service Delivery

This section presents findings based on responses from technical staff regarding the role of citizens in enhancing ethics and accountability in public service delivery, as illustrated in Table 1.

Table 1: Descriptive Statistics on Technical Staff Responses

Role of Citizens in Enhancing Ethics and Accountability	SA (%)	A (%)	N (%)	DK (%)	SD (%)	Mean	Std Dev.
The local people demand accountability from their	31.1	35.9	11.2	11.2	10.8	2.34	1.31

4

elected leaders							
The local people demand accountability from the technical staff	20.3	38.2	12.7	15.9	12.7	2.62	1.31
The masses are fully aware and sensitized on how to demand services from their leaders	12.7	29.5	21.9	16.3	19.5	3.00	1.32
Government has put the local people at the center of fighting corruption	13.5	20.3	24.3	18.7	23.1	3.17	1.35
The local people bribe their local leaders to get services	27.5	23.1	22.3	13.5	13.5	2.62	1.36
The citizens usually report public officers who solicit bribes	19.9	28.7	19.9	18.3	13.1	2.76	1.32
Local governments call citizens to attend planning and budget sessions	22.7	31.9	16.3	17.5	11.6	2.63	1.31
Local governments call citizens to attend accountability meetings	9.6	23.1	25.5	21.9	19.9	3.19	1.26
Citizens fully participate/understand allocated funds for service delivery	8.8	23.9	25.1	19.5	22.7	3.23	1.28
Government has enhanced citizens' capacity to fight corruption	12	25.1	23.9	24.3	14.7	3.04	1.25
Local governments have empowered local citizens to fight corruption	15.1	24.7	28.3	18.3	13.5	2.90	1.25

Source: Primary Data, 2023

The data reveals that technical staff generally believe that citizens demand accountability from their elected leaders (Mean = 2.34), suggesting that public participation in governance is significant. However, uncertainty exists regarding whether citizens demand accountability from technical staff (Mean = 2.62) and whether they are fully aware of their rights to demand services (Mean = 3.00).

The study also shows mixed perceptions on the government's role in positioning citizens at the forefront of fighting corruption (Mean = 3.17), with concerns that local people resort to bribery to access services (Mean = 2.62). Similarly, findings indicate skepticism about whether local governments involve citizens in planning and budgeting sessions (Mean = 2.63) and accountability meetings (Mean = 3.19).

Overall, these findings suggest that while some citizens engage in accountability processes, their involvement in fighting corruption is not well institutionalized. Local governments must strengthen their mechanisms to empower citizens in demanding transparency and ethical governance. As one senior technical official observed *"Citizens play a crucial role in demanding accountability, but many still lack awareness of their rights and the avenues available to report misconduct. Strengthening public sensitization and ensuring citizen participation in planning and budgeting processes will enhance transparency and service delivery."*

Political Leaders' Responses on the Role of Citizens in Enhancing Ethics and Accountability in Public Service Delivery

This section presents findings based on responses from political leaders regarding the role of citizens in enhancing ethics and accountability in public service delivery, as presented in Table 2.

Table 2: Descriptive Statistics on Political Leaders' Responses

Role of Citizens in Enhancing Ethics and Accountability	SA (%)	A (%)	N (%)	DK (%)	SD (%)	Mean	Std Dev.
The local people demand accountability from their elected leaders	47.7	16.9	10.8	16.9	7.7	2.20	1.39
The local people demand accountability from technical staff	29.2	26.2	18.5	15.4	10.8	2.52	1.34
The masses are fully aware and sensitized on how to demand services	24.6	23.1	27.7	13.8	10.8	2.63	1.29
Government has put local people at the center of fighting corruption	29.2	16.9	33.8	9.2	10.8	2.55	1.29
The local people bribe their local leaders to get services	43.1	27.7	3.1	16.9	9.2	2.21	1.39
The citizens usually report public officers who solicit bribes	33.8	20.0	26.2	12.3	7.7	2.40	1.28
Local governments call citizens to planning and budget meetings	27.7	23.1	30.8	9.2	9.2	2.49	1.25
Local governments call citizens to accountability meetings	24.6	16.9	32.3	12.3	13.8	2.73	1.33
Citizens fully understand how much is allocated for service delivery	20.0	18.5	29.2	20.0	12.3	2.86	1.29
Government has enhanced citizens' capacity to fight corruption	10.8	16.9	36.9	16.9	18.5	3.15	1.22
Local governments have empowered local citizens to fight corruption	13.8	15.4	35.4	16.9	18.5	3.10	1.27

Source: Primary Data, 2023

Political leaders perceive that citizens hold elected officials accountable (Mean = 2.20), reinforcing the notion that civic engagement is strong at the political level. However, their ability to hold technical staff accountable is seen as weaker (Mean = 2.52).

Moreover, findings indicate that corruption remains a challenge, with citizens often bribing local leaders to access services (Mean = 2.21). Some progress is observed as citizens report public officers soliciting bribes (Mean = 2.40) indicating a level of civic empowerment.

On the other hand, uncertainty prevails regarding whether citizens are fully aware of how to demand services (Mean = 2.63) and whether government and local authorities have empowered them in anti-corruption efforts (Means = 3.15 and 3.10, respectively). This suggests that while

6

there is some citizen engagement, there is still a significant gap in institutional support to enhance their role in ethics and accountability within local governance.

According to one chairperson local council V, *"Citizens can be willing to demand accountability but are not knowledgeable and some have less confidence to challenge leaders. Without proper sensitization and support from government institutions, their role in fighting corruption remains limited.*

Strategies for Promoting Sound Ethical Values in order to Strengthen Accountability Mechanisms in Local Governments

The second objective of this study was to devise strategies for promoting sound ethical values to strengthen accountability mechanisms in local governments. Three categories of respondents – community leaders, technical staff, and political staff (councilors) – were requested to provide their suggestions. Their responses are presented below.

Community Leaders' Responses

Table 3 presents the findings from community leaders on strategies for enhancing ethical values and accountability in local governments.

Table 3: Community Leaders' Responses on Strategies for Promoting Ethical Values

Strategies for Promoting Ethical Values	SA (%)	A (%)	NS (%)	DK (%)	SD (%)	Mean	Std Dev.
Empower citizens for effective accountability	60.1	25.9	8.7	4.6	0.8	1.60	0.884
Sensitize citizens on their roles and responsibilities	56.3	26.6	8.7	6.8	1.5	1.70	0.989
Reduce bureaucracies in anti-corruption efforts	41.8	37.3	12.5	4.9	3.4	1.90	1.020
Instill good morals in society to fight corruption	46.8	36.1	12.2	3.4	1.5	1.76	0.901
Recognize the link between collapsed societal values and corruption	46.8	33.8	12.5	3.0	3.8	1.83	1.010

Source: Primary Data, 2023

Community leaders strongly agreed that empowering citizens is the most critical strategy (Mean = 1.60). They highlighted that empowered citizens are better equipped to understand local government operations and hold their leaders accountable. Sensitization of citizens (Mean = 1.70) was also emphasized, as a lack of awareness of rights and responsibilities often hinders accountability efforts. Indeed according to one community leader who also doubles as a religious leader, *"an informed and empowered community is our first line of defense against corruption. When citizens understand their rights and responsibilities, they ensure leaders remain accountable".* Furthermore, they stressed the importance of instilling good morals (Mean = 1.76) and revisiting societal values to combat corruption (Mean = 1.83). One key respondent, a head teacher of a primary school emphasized *"the need to introduce the subject of ethics, molarity and citizenship as a key examinable subject at the primary school level to instill good morals and patriotism".* Additionally, respondents pointed out that the multiple bureaucracies involved in

7

anti-corruption efforts can create inefficiencies (Mean = 1.90), leading to a lack of clear accountability.

Technical Staff Responses

Table 4 presents the perspectives of technical staff regarding strategies for enhancing ethical values and accountability.

Table 4: Technical Staff Responses on Strategies for Promoting Ethical Values

Strategies for Promoting Ethical Values	SA (%)	A (%)	NS (%)	DK (%)	SD (%)	Mean	Std Dev.
Empower citizens for effective accountability	61.8	29.9	2.8	3.6	2.0	1.54	0.872
Sensitize citizens on their roles and responsibilities	59.4	31.9	6.8	1.6	0.4	1.51	0.728
Reduce bureaucracies in anti-corruption efforts	47.4	34.7	12.4	4.0	1.6	1.77	0.924
Instill good morals in society to fight corruption	50.2	33.1	13.9	2.0	0.8	1.70	0.840
Recognize the link between collapsed societal values and corruption	52.6	27.5	12.0	3.2	4.8	1.80	1.080

Source: Primary Data, 2023

Technical staff respondents reinforced the earlier findings, emphasizing the importance of citizen empowerment (Mean = 1.54) and sensitization (Mean = 1.51). They also recognized the inefficiencies created by multiple bureaucracies (Mean = 1.77) and stressed the need to instill moral values in society (Mean = 1.70). Furthermore, they highlighted the role of societal values in shaping ethical behavior (Mean = 1.80). This finding aligns well with views from one senior local government technical official. This is what he had to say when asked about the strategies for enhancing ethical values and accountability *"When citizens are well-informed and empowered, they become watchdogs of public resources, making it harder for corruption to thrive. Strengthening moral values and reducing bureaucratic red tape are equally critical in fostering accountability"*.

Councilors' Responses

Table 5 presents the perspectives of councilors on strategies for promoting ethical values and accountability in local governments.

Table 5: Councilors' Responses on Strategies for Promoting Ethical Values

Strategies for Promoting Ethical Values	SA (%)	A (%)	NS (%)	DK (%)	SD (%)	Mean	Std Dev.

8

Empower citizens for effective accountability	60.0	21.5	7.7	9.2	1.5	1.71	1.056
Sensitize citizens on their roles and responsibilities	56.9	26.2	10.8	4.6	1.5	1.68	0.954
Reduce bureaucracies in anti-corruption efforts	55.4	26.2	10.8	4.6	3.1	1.74	1.035
Instill good morals in society to fight corruption	52.3	30.8	12.3	4.6	0.0	1.69	0.865
Recognize the link between collapsed societal values and corruption	49.2	29.2	16.9	3.1	1.5	1.78	0.944

Source: Primary Data, 2023

Councilors echoed similar sentiments as the other groups, emphasizing citizen empowerment (Mean = 1.71) and sensitization (Mean = 1.68) as key strategies. They also acknowledged the need to streamline bureaucracies (Mean = 1.74) and the importance of moral values in fostering ethical behavior (Mean = 1.69). The role of societal values in mitigating corruption was also recognized (Mean = 1.78. These quantitative findings are completed by the qualitative findings from interviews. According to one local councilor "*empowering citizens with knowledge and resources is the most effective way to ensure accountability in our local governments. When people understand their roles and demand transparency, leaders are compelled to act ethically."*

Discussions

Role of Citizens in Enhancing Ethics and Accountability in the Public Sector

Study findings indicate that local citizens play a significant role in demanding accountability from their elected leaders, and civil society organizations have empowered communities in the fight against corruption. This engagement suggests a promising future for anti-corruption efforts, as local citizens frequently interact with service providers and can hold them accountable.

However, the findings also reveal a critical gap: citizens are generally unable to demand accountability from technical staff. Unlike political leaders, technical staff operate with less public scrutiny, either due to limited interaction with citizens or the lack of public knowledge on how to hold them accountable. Consequently, this leaves communities vulnerable to unregulated decision-making by technical personnel.

Furthermore, the government has not adequately positioned citizens at the center of anti-corruption efforts. Instead, the fight against corruption is largely driven by institutional mechanisms, sidelining the potential contributions of citizens. This exclusion partly explains the persistence of corruption, as many citizens do not clearly understand their role in curbing unethical practices. As a result, instances of bribery and misconduct often go unreported, as people are unaware of their responsibilities in promoting ethical governance.

The study also highlights the lack of citizen involvement in planning and budgetary processes at the local government level. Many citizens are neither invited to planning and accountability meetings nor informed about budget allocations for public services in their communities. This

9

information gap prevents them from effectively monitoring the implementation of government programs and tracking public expenditures.

These findings suggest a systemic failure in integrating citizens into governance and accountability initiatives. These findings are in line with studies done by Kakumba (2010); Mwesigwa (2021); and Kanyamurwa (2023).

Strategies for Promoting Ethical Values and Accountability in Local Governments

Findings indicate that citizen empowerment is the most effective strategy for promoting ethical values and accountability in local governments. When citizens are well-informed about their rights and the mechanisms of governance, they can effectively demand transparency, challenge unethical behavior, and hold leaders accountable for their actions. However, for empowerment to be meaningful, it must go beyond rhetoric and be supported by institutional frameworks that facilitate citizen engagement in governance processes.

Sensitization emerged as the second most effective strategy for promoting ethics and accountability. The findings suggest that a significant number of citizens fail to demand accountability not because they are unwilling, but because they lack awareness of their rights and responsibilities. This gap highlights the importance of targeted civic education programs that demystify governance processes and provide citizens with the tools to actively participate in oversight. Local governments, civil society organizations, and the media can play a critical role in bridging this knowledge gap by disseminating information on budget allocations, service delivery expectations, and complaint mechanisms. Additionally, leveraging technology – such as mobile-based reporting platforms and social media – can enhance citizen engagement and real-time monitoring of public service delivery.

The erosion of societal values was frequently cited as a root cause of unethical practices and corruption in local governance. Participants emphasized that fostering a culture of integrity must begin at an early age, with schools and religious institutions playing a central role in instilling moral values. Ethical leadership training for public officials, community leaders, and youth organizations can further reinforce the importance of honesty, responsibility and public service ethics. Furthermore, introducing rewards and recognition for whistleblowers and exemplary leaders who uphold integrity can serve as an incentive for ethical behavior in governance.

Another key finding points to inefficiencies in the existing anti-corruption framework due to bureaucratic redundancies. Uganda has multiple oversight bodies – including the Inspectorate of Government (IGG), the Auditor General (AG), the Criminal Investigations Directorate (CID), the State House Anti-Corruption Unit, the Anti-Corruption Court, and the Public Accounts Committee (PAC) – each tasked with addressing corruption. While these institutions play a critical role, the overlap in mandates has created bottlenecks and inefficiencies in enforcement. Study participants recommended streamlining these agencies to eliminate duplication of efforts and improvement of coordination. Assigning clear roles and responsibilities to each institution would enhance accountability mechanisms, ensuring faster investigation and prosecution of corruption cases.

Conclusions and Recommendations

The findings from this study indicate that both central and local governments have largely overlooked the involvement of citizens in the fight against corruption and accountability initiatives. This highlights a significant gap in the battle against corruption, as its success is deeply dependent on citizens' active participation in planning, budgeting, and accountability meetings within local governments. Such involvement helps citizens understand their roles and responsibilities in upholding good governance principles and ensuring accountability.

Several strategies have been identified as crucial in promoting sound ethical values and accountability in local governments. These strategies include citizen empowerment, sensitization, and instilling of good morals within society. Of these, citizen empowerment is the most effective. Empowering citizens enhances their capacity to comprehend local government operations, enabling them to hold their leaders accountable. However, the fight against corruption and the improvement of accountability measures are also hindered by bureaucratic complexities. Streamlining anti-corruption agencies by reducing role duplication is critical to advancing ethics and accountability in Uganda's public administration.

Recommendations

Based on the findings and lessons learned from this study, the following recommendations are proposed:

1. **Strengthening Political Accountability in Local Governments**

   Local government councilors and other elected officials should regularly update citizens on the proceedings of council meetings. This will help keep the public informed about developments within their local governments, enabling them to hold their leaders accountable. Additionally, the Ministry of Local Government should play a central role in building the capacity of local government councilors, ensuring they are equipped to effectively monitor government projects and align them with approved budgets. Currently, many councilors lack the ability to understand and track project implementation and financial allocations.

2. **Limiting the Use of Discretionary Powers**

   In consultation with relevant ministries, the Ministry of Local Government should work towards limiting the discretionary powers of public officers in local governments. Clearly defining the circumstances under which discretion can be applied in public work will help minimize its misuse of public office for personal gain, fostering ethical practices and improving accountability. This can be achieved through reviewing key policies, such as the Constitution, the Local Government Act, and the Leadership Code.

3. **Salary Review and Harmonization**

11

To enhance good accountability practices and reduce corruption in the public sector, the government should establish a salary review commission to evaluate and harmonize appropriate pay (salary and allowances) for public servants. Current salary structures appear inadequate in relation to the high cost of living, leading public officers to resort to unethical practices to meet their financial needs. A salary review would reduce the temptation to divert public resources for personal benefit and discourage false accounting.

4. **Adopting the Malaysian Anti-Corruption Model**

The Malaysian Anti-Corruption Commission (MACC) model serves as an effective example of tackling corruption. The MACC operates with the oversight of five independent bodies, ensuring the integrity of the commission and the protection of citizens' rights. The declaration of assets by public officials under the MACC has proven to be a powerful tool in combating corruption in Malaysia by promoting transparency and accountability. In contrast, Uganda's declaration of income, assets, and liabilities under the Leadership Code has largely been ineffective, serving only as a "paper tiger" in the anti-corruption effort because of the unsystematic nature of various anti-corruption agencies.

5. **Reviewing Institutional Frameworks for Fighting Corruption**

There is a need to review and strengthen the mandates of various institutions tasked with fighting corruption in Uganda's public sector. Currently, there is significant overlap between agencies, such as the CID Police and the Inspector General of Government (IGG), leading to confusion and inefficiency. Streamlining these institutions and clarifying their roles will enhance the effectiveness of anti-corruption efforts.

6. **Strengthening Citizen Participation in Governance Processes**

While citizen engagement is recognized as a cornerstone of accountability, findings indicate that many local governments still operate in a top-down manner, with limited direct citizen involvement in planning and budget processes. To address this gap, local governments should institutionalize participatory governance frameworks that allow citizens to contribute to decision-making processes. Holding regular public hearings, ensuring accessible grievance redress mechanisms, and promoting community-led social audits can enhance the role of citizens in ensuring ethical governance. Furthermore, the enforcement of access-to-information laws can empower citizens with the necessary data to scrutinize government performance effectively.

7. **Role of Religious Institutions in Instilling Morality**

Finally, religious institutions should play a pivotal role in promoting moral values within society. By emphasizing ethics and integrity through their sermons, religious leaders can positively influence public attitudes towards corruption and accountability.

In sum, empowering citizens, streamlining anti-corruption institutions, and fostering transparency and accountability are vital steps towards reducing corruption and enhancing good governance in Uganda's public sector. The active participation of citizens, alongside reforms in institutional frameworks and policies, is essential in ensuring sustainable improvements in ethical conduct and accountability at all levels of government.

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14

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