The Practice of Work Ethics in Gozamen District: A Study on Selected Government Sectors

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Abstract: *The focus of this study is to assess the practices of work ethics in Gozamen District Rural Land administration and Use and Revenue and Customs Authority Sectors. It is obvious that government is expected to render a high degree of service to accomplish the needs of its citizens at large. To do so, it is expected to create a professional and competent civil servant. The central objective of this study was to explore the practical implementations and challenges of work ethics in the selected government sectors. The study employed mixed research approach with sequential exploratory design. The data were collected from both primary and secondary sources. Of the different government sectors, Gozamen District Customs and Revenue Authority and Rural Land Administration and Use Sectors were selected via purposive sampling techniques. A total of 408 samples were included in the study. The findings of the study showed that currently the practical implementation of work ethics by the civil servants and leaders in the selected sectors are not satisfactory. In most cases ethical standards remains to be leap-service. The study also revealed that some of the ethical standards such as integrity, loyalty and honesty are duly implemented by civil servants and leaders. On the other hand accountability, serving public interest, exercising legitimate authority and responsiveness are at stake. This study also identified the major challenges that hampered the implementations of work ethics such as lack of awareness, lack of embodiment person from civil servants and leaders, lack of enabling working environment. Lastly, to cop up with the aforementioned problems the study has forwarded recommendations to the different government institutions located in Gozamen District.*

Key words: *work ethics, ethical standards, Gozamen.*

I. Introduction

1.1 Background of the Study

One of the bones of ensuring development in any country is human resource management. It is the most compelling tool used to manage and improve the effectiveness of employees in a certain organization (Burma, 2014). Human resource management deals with the economic, political, and legal contexts within which ethical issues in contemporary HRM arise, including employment relations, theories of management, economic philosophy, strategic management, innovation, and the productive use of physical and human resources (Pinningon, Macklin and Campbell, 2007). If there are inappropriate human resource management practices and policies in the public service, it could contribute to malpractices which in turn, threaten professionalism, ethical behaviors and transparency and other principles of work ethics (Sonko, 2010).

The need to adopt work ethics in the world arises as a result of the growing demand to improve the ethical conduct of civil servants and make them efficient, effective and responsive across different governmental institutions (ECA, 1996). The public service which has a responsibility to act on behalf of the elected representatives played a significant role in governance in particular and in the development endeavors in general (UN, 2000). As a result, citizens of a certain country need the public servants to demonstrate a high standard of ethics and professionalism. Many countries in Africa such as Ethiopia, Senegal, Ghana, and Mauritius have embarked on comprehensive reforms aimed at improving the quality of life of their citizens, and create new government machineries to establish efficient and effective management systems (Ibid).

However, in spite of the different efforts made in allocating resources to reforms, little progress has been made, and many African countries could not achieve the intended goal, that is, in transforming their societies as like that of developed countries (ADB, 2005). It faced many challenges which hampered the quality and speed of service delivery of the public servants. These include corruption, inadequate resource utilization and institutional capacity, lack of efficiency, and accountability (ECA, 2000). So as different researches shows the

decline of public service ethics in Africa was identified as the major challenges to the public sector management reforms (ECA, 2003). Coming to our country Ethiopian, the government has embarked civil service reform program beginning from the 1994, under the consultancy of the United Nations Economic Commission for Africa particularly in the areas of ethics (ECA, 1996).

1.2 Statement of the Problem

In order to address the growing demands of citizens in the overall development endeavor of the country, the government of Ethiopia has gone via different reform process in general and the civil service reform in particular. But, the civil servants are not in a position to adhere with the prescribed ethical standards of the country. In this regard different literatures indicated that the basic elements of work ethics in Ethiopia are not well compiled, accessible or even they are not known by many civil servants (ECA, 1996 and Larbi, 2001). Indeed, the mere adoption of code of ethics is not sufficient enough to achieve the intended goals. In other words, unless the ethical standards are accepted, maintained, cultivated and implemented by the civil servants, its existence is nonsense (Bossaert & Demmke, 2005).

Despite the fact that the above mentioned problems are there among civil servants, rigorous academic and empirical researches have not been conducted at the regional and local governmental administrative levels. To the best knowledge of the researcher, there is only one study done at the federal level. This study is done by Teklay (2016) and he studied on exploring work ethics on selected federal institutions. But, the study solely reflects the work ethics of civil servants working on the selected institutions. It could not show the practical implementation of ethical conduct in the study area where this research was conducted. Furthermore, the fact that good governance in Ethiopia today remains to be at stake poses a question over the practical implementation of work ethics makes this study timely and pertinent. Cognizant of these factors the study deeply investigates the practical implementation of work ethics.

The general objective of this study is to assess the practices of work ethics in Gozamen District Revenue and Customs Authority and Rural Land administration and Use Sectors in particular.

In line with the general objective, the study has specific objectives and it includes;
✓   To investigate the current implementations of work ethics in the selected Sectors
✓   To examine which ethical standards are fully practiced in the study area
✓   To identify the challenges that affects the implementations of work ethics in the selected sectors

II.   Definition of Terms and Concepts

The meaning of Work ethics is defined by different scholars differently. According to Yankelovich and Immerwahr (1984), work ethics is a good culture that stands to promote civil servants and leaders of each level to act in accordance with accountability and responsibility for their work in any circumstance. It is a belief in the moral values and norms of work and the ability to demonstrate such values and norms (Ishak & Hussain, N.D). Work ethics is also includes the communication abilities, attitude, behavior, accountability and friendly relationship with coworkers (Olalekan, et' al, 2018). Therefore, work ethics is focused on the creating conducive environment for doing any job that would solicit for the effective outcome.

2.2 The Current Trends of Implementing Work Ethics

According to Lipset (1990), the current trends on the implementation of work ethics were raised by different institutional reports such as by the task force of the Department of Health, Education, and Welfare entitled Work in America. This report revealed that many of Americans were dissatisfied with the quality of their work and things like boring, repetitive, seemingly meaningless tasks are causing discomfort amongst workers of all levels of occupations. Others also stated that the level of job satisfaction is not similar across different social groups of America (Smith, 2007). As to different researches business groups are worrying about the work ethics of employees in their respective organization and they believe that it is on the verge of decline in different parts of industrialized countries including America (Miller, 2002). Accordingly, the decline in work ethics is related to lower levels of job performance, higher levels of absenteeism and turnover, and increases in counterproductive behavior ranging from unauthorized breaks to employee theft. However, some argued that work ethics is not on the verge of decline rather the implementations of the work ethics among generations are not the same (Miller et al, 2002). Event there is a difference between men and women in terms of implementation and job satisfaction. In this regard Fiorillo and Nappo (2011), opines that females experienced

significantly more job satisfaction than their males' counterpart. In a similar fashion, Cherrington (1980) also revealed that women have better pride in doing a job than men and good courage on working hard.

Hence, we can conclude that there is no blue fix answer on the current trends and implementations of work ethics in different society. Because work ethics is something dynamic and it can change overtime. This is true due to the fact that work ethics is influenced by factors such as; socialization during the early stage, family background, work experience and supervision.

2.3. Challenges of Work Ethics

As stated above Money African countries such as Ethiopia, Ghana, Mauritius, and Senegal have embarked on comprehensive public sector reform programmes, and received donation from different international institutions (ECA, 2003). However, despite the different efforts made by different countries and donors little progress was achieved. According to different researches those important values such as integrity, dependability, honesty, helpfulness, impartiality, courteousness, and fairness are gradually disappearing from the African society in general and from the public services in particular (Agere and Mendoza, 1999 as cited in ECA, 2003). According to Kinchin (2007), the public service ethics should be implemented based on five essential virtues: fairness, transparency, responsibility, efficiency and no conflict of interest. However, different scholars argued that the public service ethics are not implanted in accordance with such elements. As a result, the performance of public sector reform programs is accompanied by different challenges. These include; lack of efficiency and effectiveness, lack of accountability, ineffective management practices, corruption, low institutional capacity and decline of social and moral values (Ibid). We will elucidate some of the challenges here below.

2.3.1. Lack of Accountability

As indicated above lack of accountability is one of the prominent challenges for the deterioration of work ethics among public servants. Accountability implies that officials who are in power or civil servants while they exercise their task must be able to show that they have exercised their powers and discharged their duties properly or in accordance with the law (Hulme and Sanderatne, 2008).

Ayee (1998), stated that lack of accountability is one of the most critical problems that hampered the implementation of the code of ethics, which in turn, are associated with weak moral values and weak administrative systems. In Nigeria one of the challenges of the public sector performance is unethical attitude/unaccountability of both public officials and servants (Omisore and Adeleke, 2015). Therefore, Lack of accountability would have a diverse effect of the development endeavor of a country and need attention by the government and public servants of each level.

2.3.2 Lack of Efficiency and Effectiveness

Efficiency and effectiveness are important in measuring and assessing the performance of an organization or a program (Mouzan, 2006). Effectiveness is pertinent to measure the level of which a certain business or other organization achieves its ultimate goals within a particular social and economic environment (Bartuseviciene and Sakalyte, 2013). Whereas, efficiency measures how an organization utilizes the inputs or ingredients in order to transform into the expected outputs in a successful manner (Low, 2000). Efficiency involves financial disciplines and control over operating and working with capital requirements, whereas effectiveness involves accessing and providing a timely service in a given organization (Mouzas, 2006). In many cases the public service are not in a position to render services effectively and efficiently, which in turn, affects the overall work ethics. In conclusion, lack of efficiency and effectiveness are the other challenges that hampered the realization of public sector management.

2.3.3 Decline of Moral Values

The other challenges to the public service ethics is the declining of social and moral values of a society. The essence of values in public administration theory has no universally accepted definition. But for the sake of having common understanding different scholars and institutions give their definition. The most popular definition is given by OECD and values is the individual principles or standards that enables to guide judgments about what is good or proper (OECD, 1996). Values are not the same across society rather it depends on the standards set by the society or the country at large. They are also different from one organization to the other. While values are seat by an organization, it should take into consideration two things; that is the core values and the periphery value. The core values are believed to be the main driving forces which are integrated into the organizations goal and objective and the periphery values on the other hand are copied from the core values (Oladosu and Adeleke, 2015). The most common organizational values which are deemed to have significance

for the effectiveness of any institution includes; commitment to strategic planning, quality staffing and staff welfare with good motivation, make profitable orientations, transparency and accountability, innovation and technology and strong financial bases (Ibid). In addition, social and moral values may also include elements like integrity, honesty, dependability, helpfulness, impartiality, courteousness, and fairness are gradually disappearing from the public servants (Agere and Mendoza, 1999). But, these values mentioned here are being eroded among civil servants in particular and youngsters in general. This in turn affects the working condition and service delivery of civil servants in different government institutions. As a result, the society would not get effective services.

2.4 Public Service Ethics in Ethiopia
2.4.1 The Civil Service Ethics During Menelik II

It is obvious that the modern shape and administrative system of Ethiopia have been inaugurated during Emperor Menelik II in the first half of 20th century. Before this period, the country had been administered by the traditional administration (Alemayehu, 2001). In October 25, 1909 Menelik II appointed ministers but maintained the personal link with the monarch or lords and was limited to maintaining law and order. In order to modernize the public administrative system of the country, the emperor has established nine ministries which marked the beginning of modern administration in Ethiopia. Accordingly, the ministers were not given salary and the appointment was mostly made on the bases of loyalty to the emperor (Alemayehu, 2001).

According to the MSC (2012), at that time the public administration was implemented based on the free will of the kings and lords without any pertinent rules and regulations. People were hired based on their personal links and friendships with the nobility. Anyone who did not have some kind of relationship, no matter how competent he/she was, was denied services and employment. It was therefore a widely accepted culture among the public to pay tribute and bribe to the nobility to get any type of service from public offices. Generally, however, the setting up of the ministries by Menelik was the beginning of a new era in the administrative development of the country and the inception of the civil service (Ibid).

2.4.2. The Civil Service During Emperor Haile Sillassie (1930-1974)

Emperor Haile Sillassie unlike others was effective in establishing modern legal framework for the public servants (Ministry of Civil Service, 2013). This is so because from the outset, the Emperor had the claim for modernizing Ethiopia in different aspects including the administration (Paulos, 2001). It was during his reign that the process of centralizing and modernizing the state in general and the civil service in particular reached the highest stage. Accordingly, the following are essential administrative measures undertaken by Emperor Haile Sillassie.

➢ The first one is the adoption of Administrative Regulation Decree No. 1 of 1942 which was intended to diminish the strong power and autonomy of the local governors through substituting new governors, general, directors etc.

➢ Since 1952 the Imperial Institute of Public Administration was established as a join undertaking of the Ethiopian Government and the technical assistance program of the United Nations. Its major objectives were providing training of civil servants, consultation and research.

➢ On the other hand the establishment of Central Personnel Agency by Order No. 23 of 1961 and subsequent amendment by Order No. 28 of 1962 was also innovative measure taken by the Emperor.

The establishment of the Central Personnel Agency was a landmark for the proper function of the civil service administration (Paulos, 2001). Its primary objective among others was to maintain an efficient, effective and permanent civil service based on a merit system and salary. Accordingly, during Emperor Haile Sillassie civil servants and the people had good moral values and motivations. But, the civil service or public administration was full of challenges. There was the absence of strict adherence to the civil service rules and regulations, and political interference in administrative affairs (Paulos, 2001).

2.4.3 The Civil Service during the Dergue Period (1974-1991)

When the imperial system was collapsed, the Dergue regime came into exist in 1974. Dergue has adopted highly centralized unitary government with socialism and command economic system. According to Kassahun (1998), Dergue had politicized the civil service through single party system within the institutions of state and government. Due to these merit and professionalism gave way to political clientelism and patronage. On the other way the adoption of centralization of administrative decision making in the hands of political decision makers resulted with a situation where corruption, inefficient and ineffective service render which eroded rule of law and lack of due process of law in different public issues (Ibid).

2.4.4 The Civil Service in the EPRDF Period (since 1991)

While the Dergue regime was collapsed, the incumbent government assumed power in 1991. This government had undergone different reforms with the very intent of soliciting effective and efficient administrative bureaucracy since it assumed power. As such reforming the public service was the priority given due emphasis by the government of Ethiopia (Adebabay, 2011). Since then, the Ministry of Civil Service have been employed different reform tools such as BPR, BSC and citizens charter aimed to achieve Growth and transformation plan of the state (both GTP I & II) (World Bank, 2004). But, still democracy, good governance and human right protections are at stake. This is confirmed by Alemante (1992) and stated that the incumbent government authoritarian and hegemonic aspiration has hampered the transformation of the civil servants and officials into democracy. .

The Ethiopian CSRP was launched with the major objective of creating enabling environment which permit the civil service and officials to render service effectively and efficiently (MoCB, 2005). It was consisted of five sub programs, namely:- (i) Top management sub-program; (ii) Human Resource Management sub program; (iii) Expenditure Management sub program; (iv) service delivery sub program, and (v) Ethics sub program. As indicated here, the Ethics subprogram was one of the sub programs and mainly designed to address corruption and to make each civil servants and officials act in accordance with the laws (Ibid). In order to accomplish such programs, different reform tools has been designed such as Management by Objectives, Integrated Performance Management System (IPMS), Business Reengineering Program (BPR), Balanced Scored Card (BSC), and Civil Service Army (Adebabay, 2011). According to the study of Kassa (2011), the Ethiopian civil service reform measures are accompanied by different challenges. Some of them includes;- incompatibility of people's attitude and change requirements; unable to set a clear roadmap for the reform programme; holistic and similar approach to all sectors at a time without considering contexts; lack of expertise in the area of reform; lack of communication strategy to address all stakeholders; people's resistance to reform due to job insecurity; inability to coordinate political leadership with civil servants' roles; and a weak monitoring and evaluation system.

3.1 Description of the Study Area

Gozamen District is one of the 18 Districts in East Gojjam Zone located in Amhara National Regional State (GWAO, 2008). The relative location of the District is 300 km away from the capital city of the country, Addis Ababa and 260 km from Bahirdar, the zonal capital city. This District is found almost midway from Addis Ababa to Bahirdar. The geographical location of the District is 100 36' 18" N and 370 55' 02" E. The District a is bounded by Senan Wereda in the North, Basoleben Wereda and Oromiya National Regional State in the South, Aneded and Debay Tilatgen Wereda to the East and Machakle and Debere Elias Wereda in the West.

3.2 Research Methodology

This research employed mixed research approach. Creswell (2003), elucidated that mixed research method enables to explain and interpret the problem; to overcome the weakness of a single approach and to address all research questions at different level. Sequential exploratory strategy was employed. It is a research design that enables to collect and analyze the qualitative data followed by quantitative data. According to Terrell (2012), sequential exploratory research design is relatively straight forward due to clear, distinct stages and easier to describe than other strategies.

Hence, in order to select the research participants both probability and non-probability sampling techniques was employed. Of the categories of probability sampling, simple random sampling technique was employed to select the research respondents for the quantitative data. On the other hand from non-probability sampling, purposive sampling technique was employed to select participants for qualitative data.

The data was collected from Gozamen District Revenue and Customs Authority and Rural Land Administration and Use sector. Hence, civil servants, officers, unit leaders and middle level leaders of each government sectors and service users of the study area were included into the study. Civil servants, officers and unit and middle level leaders were selected via purposive sampling technique. Service users on the other hand were drawn through simple random sampling technique.

The sample size for the qualitative participants was 10 in number. On the other hand, the sample size for the quantitative respondents was determined by Yamane (1967) formula that uses 95% of confidence level and 0.05 level of accuracy. Hence, the following formula was applied

$$n = N/1 + N(e)^2$$
$$n = \underline{133,000}$$
$$1 + 133,000(.05)^2 = 398$$

The required sample size was 398

Where,

n= stands to show the sample size to be used

N= stands to show total number of customers in the city

e = shows the level of precision or sampling error 5% (0.05)

1= designates the probability of the event occurring

Therefore, a total of 408 respondents were included and questionnaire was distributed accordingly.

In order to collect the data, both primary and secondary sources were used. Primary sources of data were collected via passive observation, semi-structured and key informant interview. In addition, the data collected through questionnaire was analyzed by using simple descriptive statistical analysis technique that is based on frequency, percentage and tabulation, whereas the qualitative data were analyzed through thematic analysis technique.

III.   Data Analysis and Interpretation

1. Profile of Participants

Demographic characteristics of both the customer participants of the selected institutions and the managerial employee are presented as follows.

Table 4.1. Demographic Features of participants of selected institutions.

Demographic Features of participants	Frequency	Percent (%)
Gender		
Male	95	46.6%
Female	68	33.4%
Missing	41	20%
Total	204	100%
Educational Qualification		
12th complete	16	9.8%
Diploma	19	11.6%
First Degree	86	52.8%
Master's Degree	18	11.8%
Other	22	14%
Total	163	100%
Length of experience in being a customer for the selected institutions		
6 months – 1 year		
1-5 years	3	1.85%
5-10 years	9	5.52%
10- 20 years	37	22.7%
More than 20 years	67	41.1%
Total	47	28.83%
	163	100%
Type of Career		
Government employee	21	12.89%
Private institution employee	7	4.29%
Merchant	103	63.19%
unemployed	29	17.79%
Others	3	1.85%
Total	163	100%

4.3 Profile of Respondents (leaders and officers)

Table 4.2. Demographic Features of participants of selected institutions.

Demographic Features of participants	Frequency	Percent (%)
Gender		
Male	15	62.5%
Female	9	37.5%
Total	24	100%
Educational Qualification		
Diploma	2	8.34%
First Degree	17	70.84%
Master's Degree	5	20.82%
Total	24	100%
Length of experience		
1-5 years	2	8.34%
5-10 years	3	12.5%
10- 20 years	11	45.83%
More than 20 years	8	33.33%
Total	24	100%
Position classification		
Manager	2	8.34%
Professional	12	50%
Sub-professional	6	25%
Clerical	4	16.66%
Total	24	100%

4.4 The Implementations of Professional Code of Ethics in Gozamen

The data is collected from Gozamen District office of Revenue and Custom Authority and Rural Land Administration and Use. The data obtained from these two institutions revealed that the implementation of work ethics or code of ethics is scared. While the office recognizes that the implementation of work ethics is helpful to the mission and vision of the office their proper implementation is not ensured. The vice chief of Revenue and Custom office explained that their office can't provide efficient and effective service to their customer. He said that customer satisfaction in their office is not exceeding than 68 percent.

In line with this the customer service officer of Revenue and Custom Authority office Ms.X said the following;
I am a customer service officer employed in the Revenue and Custom Authority office in Gozamen District. When there are grievances related to tax laying and collection, we have a committee which is designed to investigate the issues and reach a certain decisions. Through the committee, there are different cases which were addressed so far and even today. In doing so, we are trying our best to render service in accordance with the code of ethics and the laws at large. But, still there are problems which emanated from the society and our servants which hindered the service delivery of the institution (from Interviewee held at RCAO, 2018).

The above mentioned evidence is also confirmed by the Teklay (2016). His study revealed that the implementation of work ethics at the national level is solely focused on fighting against corruption other than giving much emphasis for other ethical dimensions of work ethics of civil servants. As a result, today the working culture is deteriorating from time to time in Ethiopia in general and in the Gozamen District in particular.

Besides, questionnaires were distributed to the customers. Customers of both sectors were asked to give their response on each principles of work ethics during the service rendering process and their response are analyzed as follows.

Table 4.3. Customer's Response on Loyalty

In your opinion, how often do officers improperly accept gifts given to them because of the work they do in their job?	Alternatives	Frequency	Percentage (%)
	Very frequently	16	11.51
	Frequently	23	16.54
	Rarely	80	57.56
	Never	20	14.39
	Total	139	100

As indicated in the above table, 16(11.51%) of the respondents replied very frequently, 23(16.54%) of them said as frequently, 80(57.56%) replied as rarely and the remaining 20(14.39%) answered as never. As it is stated in the table, majority of the respondents confirmed that officers of both institutions received improper gifts or bribe instead of rendering service to their customers. Therefore, the researchers concluded that majority of the civil servants are not loyal to their institution and to the public at large.

Table 4.4 Customer's Response on the principle of accountability

In your opinion, how much leaders and civil servants are accountable in discharging their responsibility?	Alternatives	Frequency	Percentage (%)
	Very good	4	2.88
	Good	24	17.27
	Satisfactory	52	37.4
	Poor	59	42.45
	Total	139	100

The other principle of code of ethics used to examine the current implementation of work ethics in the selected institutions is accountability. Hence, as shown in table 4.4, 4(2.88%) of the respondents responded as very good, 24(17.27%) of them as good, 52(37.4%) of the respondents answered as satisfactory and the rest 59(42.45%) have said as poor. It implies that out of 139 respondents, 111 believed that civil servants are not accountable to their task. Or the mechanisms of making official and other civil servants to be answerable for their failure is deliberately overlooked or missed. But, as different studies revealed accountability is the most prominent ways of promoting professionalism in work places (Alemu, 2013). In the same instance, the study of Teklay (2016) also confirmed that there is not mechanism whereby officials of different governmental institutions are accountable to their tasks. This has paved the way for lack of accountability among civil servants. The study of Ayee (1998), stated that lack of accountability is one of the most critical problems that hampered the implementation of the code of ethics, which in turn, are associated with weak moral values and weak administrative systems.

Therefore, the study concluded that in the selected work ethics is not implemented based on the principle of accountability. Particularly managerial and public accountability are not being implemented.

Table 4.7. Customer's Response on the Principle of confidentiality

Do you think that civil servants of this institution expose the secret of the office for personal benefit?	Alternatives	Frequency	Percentage (%)
	Strongly agree	-	-
	Agree	23	16.55%
	Neutral	64	46.04%
	Disagree	48	34.53%
	Strongly disagree	4	2.88%
	Total	139	100

As indicated in the above table, 23(16.55%) of the replied as agree, 64(46.04%) of them said as neutral whereas 48(34.53%) of respondents said as disagree whereas the rest 4(2.88%) of them answered as strongly disagree. It shows that the most of the respondents are neutral or disagree on whether civil servants of the two institutions stick with the principle of confidentiality or not.

Therefore, it is concluded that respondents are not clear with the secrete issues of such institution, if not, they believe that servants could not expose the secret of their institution to third party.

Table 4.8. Customer's Response on the principle of rule of law

Do you think that leaders of the institution make decisions in line with the rule of law?	Alternatives	Frequency	Percentage (%)
	Strongly agree	8	5.75%
	Agree	32	23.03%
	Neutral	8	5.75%
	Disagree	83	59.72%%
	Strongly disagree	8	5.75%
	Total	139	100

As indicated in table 4.8, 8(5.75%) of the respondents strongly agree, 32(23.03%) agree, 8(5.75%) neutral, 83(59.72%) disagree, whereas the remaining 8(5.75%) strongly disagree. The data shows that the majority of respondents believed that leaders of both institutions could not make decisions based on the rule of law. In the sense that when the laws are not respected, other principles of work ethics would be endangered and pave the way for prevalence of rule of men. Therefore, the study concluded that rule of law which is believed to be the cornerstone for the existence of good work ethics in both institution, is not respected.

Table 4.9. Customer's response on the principle of exercising legitimate leadership

Do you think that leaders and civil servants exercise legitimate power when they serve the people?	Alternatives	Frequency	Percentage (%)
	Strongly agree	-	-
	Agree	48	34.53%
	Neutral	16	11.51 %
	Disagree	67	48.20%
	Strongly disagree	8	5.76%
	Total	139	100

As indicated in the above table, 48(34.53%) of the respondents replied as agree, 16(11.51%) of them answered as neutral, 67(48.20%) of them replied as disagree and the rest 8(5.76%) said as strongly disagree. The data shows that relatively speaking leaders and civil servants of the two institutions could not exercise legitimate authority while they serve the society. But, it is also commendable to say that there are leaders and civil servants who exercise their legitimate authority as per the codes of ethics. Therefore, one can conclude that leaders and civil servants of Revenue and Customs Authority and Environmental conservation and Land Use office to some extent could not exercise their legitimate authority as per the codes of ethics.

Table 4.10. Customer's response on the principle of impartiality

Do civil servants serve all the customers equally and fairly?	Alternatives	Frequency	Percentage (%)
	Strongly agree		
	Agree	12	8.63%
	Neutral	16	11.52 %
	Disagree	79	56.83%
	Strongly disagree	32	23.02%
	Total	139	100

As indicated in the above table, 12(8.63%) of the respondents replied as agree, 16(11.52%) of them answered as neutral whereas 79(56.83%) of them responded as disagree and the rest 32(23.02%) said as strongly disagree. The majority of respondents believed that civil servants could not serve customers equally and fairly. Therefore, it is concluded that civil servants and officials in the selected institutions are in a position to service customers based on the principles of impartiality and this in turn, affects the current implementations of work ethics in the study area.

Table 4.11. Customer's response on the principle of Customer's satisfaction

How do you see the satisfaction of service you get from this institution?	Alternatives	Frequency	Percentage (%)
	Very high	7	5.03%
	High	12	8.63%
	Medium	60	43.17%
	Low	60	43.17%
	Total	139	100

As indicated in the above table, 7(5.03%) of the respondents answered as very high, 12(8.63%) of them replied as high, 60(43.17%) of them as medium whereas the rest 60(43.17%) of the respondent's replied as low. As the data shows the majority of respondents are not satisfied with the service rendered by the selected institutions. The data is also supported by the views of key informant interviewees mentioned in the qualitative data analysis part. Therefore, the study has concluded that the two institutions could not deliver effective and efficient service to their customers and paved for the prevalence of different grievances at large.

Table 4.12. Customer's response on the principle of exercising leadership

Do you think that bad behaviors of civil servants of this institution are supported by the leaders?	Alternatives	Frequency	Percentage (%)
	Strongly agree	-	-
	Agree	32	23.02%
	Neutral	56	40.29 %
	Disagree	31	22.30 %
	Strongly disagree	20	14.39%
	Total	139	100

As shown in the above table, 23.02% of the respondents replied as agree, 40.29% of them as neutral whereas 22.3% of them as disagree and the rest 14.39 answered as strongly disagree. From this it is possible to conclude that leaders are not encouraging bad behavior of servants. The data showed that more than 76% of respondents had responded negatively against the question.

Table 4.13. Customer's response on the principle of transparency.

Do the works of civil servants are as open as needed?	Alternatives	Frequency	Percentage (%)
	Yes	32	23.02%
	No	72	51.8%
	I do not know	35	25.18%

As indicated in the above table, 23.02% of the respondents replied as yes and 51.8% of them answered as no whereas the rest as they do not know. So it is plausible to conclude that in both institutions there is lack of transparency.

4.4.2   Officers and Civil Servants Response on Codes of Ethics
This section of discuss deal with examining the twelve principles of work ethics envisaged by civil Service Commission. Interviews were also healed with officers and leaders Gozamen District Revenue and Customs Authority and Rural Land Administration and Use Office and analyzed accordingly. In addition to crosscheck the validity of the data, questionnaires were also distributed among civil servants of such institutions. The respondents were asked to rank each principle of work ethics with reference to their implementation in office and analyzed in the following table below.

The Code of conduct or ethics for civil servants has substantial role in influencing positively to support the effectiveness of service consumption satisfaction level by clients at any level. There is no doubt on the benefit of ethics for satisfactory way of handling the demands of customers, but is it feasible that having one code of ethical standard is effective for varieties of experts? In Ethiopian case, still we have only one code adopted by Civil service commission for almost hundreds of specializations in the state as a whole (Teklay, 2016). Accordingly, many research participants believed that there are no strong internal as well as external watchdog institutions that can effectively lead the implementation of the reform program. In addition, the finding of this

study clearly revealed that there is poor accountability system in hampering the efforts of developing good ethical climate in Ethiopia. In order to triangulate the qualitative data mentioned above, questionnaires were distributed for the respondents and analyzed as follows.

4.5. Challenges hindering professionals in implementing work ethics in their office

Despite attempts by successive institutional leaders in the two government institutions in Gozamen District to ensure ethical standard for better performance of the Public Service, several challenges still militate against its effectiveness in service delivery in the selected sectors. The researcher identified different challenges through interview. Hence, the researcher selected challenges which are repeatedly mentioned by respondents of the two sectors. Those challenges are administrative, social, political, institutional and environmental. Of these challenges lack of awareness, lack of embodiment person from civil servants and leaders, and lack of enabling working environment are the most serious challenges that hampered the effectiveness of implementing work ethics.

IV.   Conclusion and Recommendation

Conclusion

This study was intended to assess the practical implementations of work ethics in Gozamen District Revenue and Customs Authority and Rural Land Administration and Use in particular. The study set out three major objectives and to meet these objectives, research questions were prepared. The first finding of the study show that the current implementation of work ethics in the two institutions is at stake. In the sense officials and other civil servants of Gozamen District Revenue and Customs Authority and Rural Land Administration and Use are not in a position to implement principles of work ethics. In most cases ethical standards remains to be leap-service. The study also revealed that some of the ethical standards such as integrity, loyalty and honesty are duly implemented by civil servants and leaders of the two institutions. On the other hand accountability, serving public interest, exercising legitimate authority and responsiveness are at stake.

The study has also identified the major challenges that hampered the practical implementation of work ethics in the two government institutions. Accordingly, the challenges are lack of role model, lack of enabling working environment, inadequate trainings and political interference. Finally, we concluded that today's problems which are being witnessed in different parts of the country in general and in our locality (study area) in particular are emanated from the deterioration of work ethics among employed and pointed officials. Hence, so as to override and reverse these problems the following recommendations are forwarded by the researcher.

Recommendation

Based on the research findings mentioned above, the study recommended the following measures to be taken to cop up the challenges and improve the work ethics of civil servants.

❖ Leaders of both institutions should design mechanism that would facilitate workers to observe each principle of work ethics in their day to day task. Besides, workers should develop good moral values that enable to execute their task effectively.

❖ Gozamen Public Service Bureau which is entrusted to employ and build the capacity of civil servants in the District should establish a committee that would supervise and monitor the implementation of work ethics in each governmental sectors.

❖ Lastly Debre Markos University should undertake the responsibility in improving the work ethics workers of both institutions in general and their service delivery in particular. Because one of the major objectives of this University is to provide community service.

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