Ethical Tensions in Municipality Management
Stefan Tengblad¹ and Margareta Oudhuis²

Abstract
This study investigates ethical tension situations that municipal managers face in their everyday working life by identifying the occurrence and nature of such situations, their contextual and organizational dependence and what resources are available to handle and/or solve them. The study is based on in-depth qualitative interviews with 21 municipal managers from various sectors. In total, 222 ethical tension situations were revealed. The main finding of the study is the identification of the importance of contextual and organizational dependencies, regarding not only managers’ experience of ethical tensions but also the resolution of such tensions. In the paper a contextual model of managerial tensions is presented that gives account to the different logics, value systems, norms, regulations, and ethics, that make up the complex world in which municipal managers find themselves and need to handle.

Keywords:
ethical tensions; municipal management; leadership tensions; public administration; Sweden

Practical Relevance
➢ The article provides an overview of different types of ethical tensions that emerged in a study of municipal management in three municipalities in Sweden.
➢ The study describes the ways in which the managers handle ethical tensions and gives a summary figure over this.
➢ Causes of ethical tensions are described and especially the value of joint management and policy creation is demonstrated, thereby avoiding managers having to deal with such tensions in an individualized way.
➢ The study shows the importance of context in shaping managers’ experience of ethical tensions as well as their resolution.

Introduction
This study investigates ethical tensions faced by municipal managers. Ethical tensions are by Bushby et al. (2015) in their scoping comprehensive overview of ethical tensions, defined as events in professional life that raise morally disturbing concerns involving practitioner's uncertainty, distress or dilemmas (see also Kinsella et al., 2014). Even though the Bushby et al. (2015) overview concerns occupational therapy practice there are many similarities to situations of distress and tensions in which municipal managers find themselves, as will be evident below.

The study takes an overall perspective on municipality management. In many countries, municipalities represent a large proportion, or even the largest proportion, of the public sector. Moreover, the municipal sector is complex and needs to balance many often-conflicting goals which makes it an interesting object of study. Previous research on the subject in the public sector is, contrariwise,
usually sector specific, with a focus on either healthcare, eldercare, the school sector, or HR departments, administration and so forth (Jonasson et al. 2019; Falkenström et al. 2016; Tönnessen et al. 2017; Aitamaa et al. 2010; Linehan and O’Brien 2017; Okkonen and Takala 2019; Cranston et al. 2003; Catacutan and de Guzman 2016; Karayama 2018). The chosen approach provides opportunities to investigate the existence of sector-specific issues and organizational conditions across municipalities for the type of tensions managers face and must deal with. In this way, the importance of context at the municipal level can be examined. The context varies based on political, cultural, and structural factors such as municipal size, location and business life. This is in line with Czarniawska-Joerges (1992), who points out that the context implies having to handle paradoxical values and expectations.

The importance of this approach can be exemplified by a study of unit managers in municipal organizations (Forsberg Kankkunen 2014). Here it was found that working conditions for managers in female-dominated sectors such as healthcare and education differ from male-gender-marked technical sectors, which should reasonably also be reflected in the ethical tensions managers in these different sectors are facing. Hirth-Goebel and Weissenberger (2019) also call for more research on how contextual factors contribute to ethical problems. Thus, considering the lack of research on contextual dependence and the need to highlight organizational factors in this research field (Craft 2013; O’Fallon and Butterfield 2005; Björk 2013), this study fills an important research gap.

The paper is also written against the backdrop that ethics in research is usually studied at the organizational level in relation to how professionalism, ethical codes and ethics training can prevent unethical behavior (Bergerson 1992; Christensen and Lægreid 2011; Fattah 2011; Giovanola 2011; Kim 2021; Preston 1997; Smith 2007; Thaler and Helming 2016). The focus here is not only on the problem situations themselves and how they can be handled, but also on the context and content of ethical tensions and managers’ handling of such ethically difficult situations. In this way, the study makes an important theoretical contribution to the development of the concepts of ethical tensions and dilemmas.

The aim of the study is to generate knowledge about the nature and context dependence of ethical tensions in municipal management across different sectors and municipalities and the resources available to deal with them. There are two guiding research aims in the study:

- To identify types of ethical tensions that municipal managers face in their everyday working life and the resources available to deal with them,
- To investigate the contextual and organizational dependence of both the occurrence and the nature of ethical tensions, and of resources at hand.

Theoretical Overview

Ethical tensions

Three main categories of ethical tensions in ethics literature, ethical uncertainty, ethical distress and ethical dilemmas, were identified already by Jameton (1984). Ethical uncertainty has to do with not being sure of which moral principles are involved or if a situation indeed is a moral problem or not. Ethical distress in turn concerns a situation when an individual knows what the right course of action is “but feels constrained to act otherwise by institutional or organization rules” (Bushby et al., 2014:2012). The term ethical dilemmas consist of situations when an individual “faces two or more equally unpleasant or unpleasant situations that are mutually exclusive” (Kinsella et al., 2014) or according to Cranston et al. (2003) those arising “from a situation that necessitates a choice between competing sets of principles” and can also be understood as “circumstances when a choice has to be made between two equally unsatisfactory alternatives” (Aitamaa et al. 2010).

In addition to these three main ethical tension categories we also include three of seven major themes identified in the Bushby (2015) overview of ethical tension research in this paper, namely resource and systemic issues, which is the predominant theme, containing all kinds of situations having to do with limited resources, such as inadequate time for quality practice (Carrier et al, 2010; Kinsella et al., 2008; Walker, 2001), insufficient economic resources
(Kassberg & Skär, 2008), having to fight for funding and delays in receiving equipment (Walker, 2001). A second theme contains interpersonal conflicts involving different actors such as colleagues, clients and their family members, for example due to conflicting goals and thirdly maintaining professional standards.

Research also shows that the presence and increasing complexity of ethical tensions and the moral distress they contribute to (Kälvemark et al, 2004; Ulrich & Grady, 2018) have negative consequences for health and social care, which reasonably also applies more generally.

A concept used in the paper is handling strategies. By handling strategies, we mean a choice of course of action which can be more or less deliberate. It can be based on a choice or rather reflect a habitual pattern which has been developed over time as a response to ethical challenges. In many ways these strategies are developed in relation to professional identity and actors’ sensemaking about what kind of situations they are involved in and what can be an appropriate course of action (Hiekkataipale & Lämsä 2017). For the organizations and for the managers involved, these strategies represent a kind of toolbox or repertoire (cf. Swidler 1986) that can be used to deal with ethical situations to formulate good solutions to those situations in a pragmatic spirit.

Managerial work in municipalities

The public sector in many countries has undergone a multitude of restructuring changes and practices often referred to as New Public Management (NPM) (Hood 1995; James 2003; Kimber and Maddox 2003; Ehrich et al. 2004; Cranston et al. 2003). The implementation of NPM typically has included an increased focus on evaluation, documentation, and measurement of performance, cost control, and economic efficiency by making use of organizational techniques emanating from the private business sector (see Funck and Karlsson 2020 for an overview). The reforms have also in many cases led to public activities being exposed to competition, a parsimony with resources (to do more with less) and adaptation to customers. NPM is considered by some researchers to have led to an increased bureaucratization (Forsell & Ivarsson Westerberg 2014) and managerialism (Pollitt 2016), as well as an overly focus on measurable quantitative elements (Power 1997). The development has also had an impact on the professional ethos of civil servants, according to Berg (2006) and Horton (2006). According to Caron and Giauque (2006) the ethics of NPM may influence civil servants to make more self‐interested decisions, focusing on the good of the organization rather than on the public.

However, the change may not be linear but complex and contradictory. Rondeaux (2006), for instance, argues that professional identity is complex and composed of multiple layers of beliefs, and is constantly evolving. Since the concept of NPM has increased rather than decreased its ambiguity over time (Funck and Karlsson 2020), we will not make use of NPM as an analytical concept; it is only used as a general understanding of municipal management as a field where multiple logics often are adopted simultaneously – for instance, efficiency, customer/user orientation, impartiality, transparency, matter-of-factness, democratic, knowledge-based and professional (Poulsen & Koch 2018).

Being a manager in the public sector means to be under political control, which often entails changing circumstances due to changing political majorities. The plurality of stakeholders in the sector contributes to the institutionalization of several legitimate value systems, which in turn generate a substantial complexity and competing norms such as democracy, equality and justice, efficiency, cost control, service quality, prudence, fairness, etc. (cf. Cranston et al. 2003; Catacutan and de Guzman 2016). In addition, there are laws and regulations from government and authorities on central, regional, and local levels. Overall, such a complex environment is a breeding ground for ethical tensions and dilemmas where conflicting goals and values are not uncommon (Ehrich et al. 2004).

Working closely with politicians also means occasionally getting into tense situations due to the so-called dual governing system, or in our vocabulary, the municipal logic – i.e., to keep the line between what and how, which means that politics make decisions that administration should implement independently. As Karlsson (2019) points out, a focus on customer orientation could imply more decentralized structures with higher managerial discretion, which may reduce the influence of politicians. Still, as highlighted by Jonsson et al. (2012), the relationship between
administration and politics is often characterized by cooperation and trust. This is in line with Cregård and Solli (2012), who found that municipal directors, department managers and finance managers are highly influential in that they prepare issues, give advice, and implement decisions. Instead of seeing politicians and administrators as two competing forces, they can be seen as two complementary spheres exerting mutual influence (Svara, 2006).

A review of managerial ethical tensions in different municipality sectors

By starting the review with the school sector, deans and school leaders may regularly find themselves caught in a crossfire of competing responsibilities and demands from government and authorities, the profession, and society, as well as from parents (Eraut 1993). Educational systems clearly face clashes between different sets of values, such as those arising from managerialism and economic rationality versus professional values, as well as those related to ethics of care and justice (Burke 1997; Dempster, 2000, Dempster et al. 2001). This means that ethical tensions are unavoidable, leaving the solution and action to the skillfulness of school administrators and leaders. These need to demonstrate both moral and professional accountability, doing their best for both teachers and students/pupils while also upholding the ethical standards of their profession, and not least implementing new guidelines and reforms while staying within budget. Catacutan and de Guzman (2016) similarly argue from their study of college deans about the importance of school administrators integrating ethical considerations into all their decisions in order to be effective in their work. Finally, Edvik and Muhonen (2022) found in their study that many school principals suffered from a lack of role clarity and a heavy burden of reporting, which can lead them to voluntarily leave their positions.

Turning to the health and care sector, eldercare managers are often being caught between various loyalties, such as to the elderly and their relatives, to staff, and to the organization (Jonasson et al. 2019). In addition, the demands of politicians and top management for economic cuts make the work situation pressured (Jonasson et al. 2019). Forsberg Kankkunen (2014) found unit managers in care and school sectors to be sandwiched between their organization’s more instrumental rationality emphasizing measurability and key figures, and the hard-to-measure emotional aspects of the work. Another problematic issue for managers in eldercare in relation to politicians is the latter’s concern to avoid negative publicity at almost any cost (Tønnessen et al. 2017). Managers therefore experience moral frustration and anxiety when they might be required to cover up mistakes and insufficient quality of care.

Falkenström et al. (2016) in turn found four categories of conflict of interest that healthcare managers face in their everyday work: system conflicts, loyalty conflicts, power conflicts, and conflicts of scarce resources and priority setting. System conflicts concerned contradictions within the political, the administrative, the legal, and the professional control systems. These kinds of ethical tensions or dilemmas is emphasized by Aitamaa et al. (2010), who found that resource allocation versus the provision and development of high-quality care were the most common ethical problems among nursing managers. Surprisingly, however, they found that managers seemed to readily accept that financial goals were prioritized at the expense of ethical considerations such as quality of care (cf. Velthouse and Kandogan 2007).

Managerial responses to ethical tensions and dilemmas

A study by Jackall (1988) on corporate managers shows that a typical reaction to tensions and dilemmas was hierarchical compliance – simply doing what their immediate superior wanted them to do instead of taking a stance about what they felt was the right thing to do. The ethical problem is thus directed upwards in the hierarchy. In a study of Swedish companies Tengblad (2004) describes how hierarchical compliance can be functional for managers higher up in the hierarchy at the individual level, but that it is less functional for managers who lead non-managers and who also need to take the wishes and expectations of those they lead into serious account to avoid conflicts and questioning. For many managers, trying to combine expectations from the top of the hierarchy with employee’s expectations for influence and humanistic leadership is a real ethical tension. Another study by Hannaway (1989) shows how managers in school administration managed tensions through conforming and informal behavior where they
aimed to avoid taking a clear position on things that could lead to accountability if that position turned out to be incorrect or lead to bad outcomes – a sort of risk-minimizing strategy.

In summary, the review shows that municipal managers must handle various and competing governing logics and value systems such as bureaucracy, profession and politics/administration (economy). There is potential conflict between the political organization and the administration, with its professional and expert knowledge base, which must implement the decisions made by politics but also provide the politics with the basis for decisions (Jonsson et al. 2012; Cregård and Solli, 2012). Moreover, managers may avoid taking responsibility for managerial ethical tensions by behaving passively and conforming.

**Research Methodology**

**Setting and background**

The three municipalities in the study are called **Daletown**, with over 30,000 inhabitants, **Forestville** with about 25,000, and **Oakridge**, a much smaller municipality with around 10,000 inhabitants at the time of study. Daletown is a city with a moderately prosperous business life and a diversified trade and industry. Forestville is built on trade and quite large and energy-intense factories. Oakridge has yet another profile, with its long tradition of craft-based wood-manufacturing industry. The selection of municipalities was based on several considerations, of which geographical proximity, avoidance of larger cities in preference of smaller and medium-sized municipalities, and the possibility of getting access were three important factors. Being in the same region in the south of Sweden makes it possible to get a more comparable picture of the situation and thereby to reach a deeper understanding of the underlying causes of possible differences among the municipalities, and to identify whether such differences may be due to the municipalities’ ways of being governed and organized. The same arguments are valid for the size of municipalities. Important here is that almost 80 percent of Swedish municipalities have less than 40,000 inhabitants. The municipalities in this study can therefore be largely viewed as typical municipalities in Sweden and in many parts of the world.

**Study design**

The study is based on a qualitative comparative case study design. This approach offers the opportunity to compare and contrast (Bartlett & Vavrus 2017) and to discover and develop a deeper understanding of a particular topic (Bryman 2012), and also for generating new theory (Carmona and Ezzamel 2005). Since the research has to do with managers’ own experiences of ethical tensions, interviews were chosen as the main method for data collection. As researchers we aimed to be sensitive, friendly, and trustworthy. In addition, we wanted to make the interviews more of a conversation, to make the respondents feel as comfortable as possible and give us access to their experiences of problematic ethical situations. We were also eager to get their reflections on possible ways to deal with these situations (Bryman 2012).

**Data collection**

The study design comprised three phases. During the first preparatory phase three municipalities were contacted giving us permission to conduct the study. The data collection consisted of interviews with managers on different levels and within four different areas/sectors to ensure we gained a more complete picture of possible tensions. The selected sectors were school/preschool, social service/eldercare, technical departments (real estate, rescue service, city planning) and municipal governance/central staff. In so doing we made sure to cover two of the most important sectors of municipal responsibilities (school and social service/eldercare) and another two sectors, one of them very close to politics and both of a very different nature compared to the first two. The sectors combined provide a good overview of the kind of ethical problems that may appear within municipalities. A semi-structured interview guide was prepared based on management tensions identified in previous research. The guide started with an open-ended question about the ethical tensions the respondents had experienced. In this way we made sure not to miss any tensions of importance. The selection of respondents was made in dialogue with the HR departments in the three municipalities. All participation was voluntary.
(informed consent) and the study followed the ethical guidelines formulated by the Swedish Research Council (2017). The total number of respondents was 21; see Table 1:

**Table 1. The respondents**

<table>
<thead>
<tr>
<th>Sector belonging</th>
<th>Daletown</th>
<th>Forestville</th>
<th>Oakridge</th>
<th>In total</th>
</tr>
</thead>
<tbody>
<tr>
<td>School, pre-school</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Social service/eldercare</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Technical departments</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>Municipal governance, central staff</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>7</td>
</tr>
<tr>
<td>Female interviewees</td>
<td>5</td>
<td>5</td>
<td>2</td>
<td>12</td>
</tr>
<tr>
<td>Male interviewees</td>
<td>2</td>
<td>2</td>
<td>5</td>
<td>9</td>
</tr>
<tr>
<td>In total</td>
<td>7</td>
<td>7</td>
<td>7</td>
<td>21</td>
</tr>
</tbody>
</table>

In the second phase each municipality was visited for two days while the interviews were conducted. This gave us the opportunity to get an overview of the municipalities. The interviews took place in neutral settings and lasted about 1–1.5 hours each and they were all recorded and transcribed verbatim. The interviews included facts about how the municipalities were organized and governed, which provided the necessary information to put the collected data in their proper context. The respondents had different lengths of employment at their respective positions, which gave some the opportunity to compare with previous experiences in other municipalities. The respondents were all accommodating and willing to share their experiences and ways of reasoning, and many found themselves telling us much more than they had in mind before the interview took place.

**Data analysis**

Qualitative thematic content analysis was used in the third phase as the data analysis process (Bryman 2012). Both authors were involved in the whole process, starting with reading the transcribed data carefully to get an overview of the material while keeping the three municipalities separate. Notes were taken as part of the coding process to identify basic situations in which tensions occurred based on findings in our own research and previous literature. The ethical tensions were collected when the respondents were asked to think about situations they experienced as problematic from an ethical point of view. What one person might see as an ethical problem, another person might not. In the analysis we tried to understand the respondents’ points of view. In this regard the study adheres to a professional view of ethics (Abbott 1983), rather than building on a more theoretical understanding of ethics i.e., a Kantian, Aristotelian, etc. understanding of ethics. This means an emphasis on work practices where ethics is put into action by thinking, reasoning, and acting to solve the problems.

We continuously discussed the coding and went back and forth to the interviews – a qualitative way of ensuring the validity of the analysis (Creswell and Miller 2000) and an opportunity to reflect on the multiple ways of understanding the data. During the coding process ethical tension types or categories were continuously noted and discussed.

To get a better overview and understanding of the occurrence of ethical tensions in different settings and contexts, we have applied simple counting. This procedure helps the reader to better understand the content of the data material and to become better at exploring the impact of the context. There is no intention to do any statistical interference as the number of respondents is less than 25, but such counting can be useful in explorative research.

A total of 205 basic situations were identified, involving 222 type cases of tensions, as some of the situations included more than one type of tension. Altogether, three broad ethical tension categories with subcategories relating to a contextual division were identified as shown in Table
2. Next, we began to analyze the strategies used to deal with the situations. Six different strategies were identified, with a total of 275 uses of the strategies (some situations were handled with more than one strategy). In the final step, a comparison between municipalities, sectors and gender was made and the reviewed literature and the reference framework were integrated.

Regarding male and female respondents and bearing in mind that four out of five interviewees in the school sector were women, with only men in technical departments, we could not find any clear differences between male and female respondents in terms of experiencing and/or dealing with managerial tensions. To conduct a more reliable gender analysis, we should have selected managers from one specific municipal sector, for instance 10 male and 10 female school principals.

Results

Overview of the municipalities

The administration in the municipalities was divided into a general assembly and different political sub-boards. These boards covered areas such as children and education, environment and building, culture and leisure, social issues, technical issues, public transport and the like. All the municipalities collaborated with other municipalities and in overall forms of collaboration in municipal associations. They also ran companies in specific areas such as housing and energy.

Before the study, Daletown had gone through a period of political unrest leading to a change of political rule during the term of office. In the aftermath, Daletown began moving towards a trust-based governance with less detailed control from politics, which led to a remarkable reduction of targets from one hundred to four, to the great benefit of the administration. The municipality’s values were emphasized through a strong position for the combined HR manager/deputy municipal director. A positive spirit, strong commitment and a helpful atmosphere prevailed, which was underlined by the results of employee surveys, with a top position in Sweden in terms of employee engagement. Another characteristic was a strong focus on leadership training and competence development. The number of ethical tension situations revealed was significantly lower than in the other two municipalities.

Forestville was characterized by a context that differs substantially from the other two municipalities. The financial situation was very strained at the time of study, with a major impact on managers and municipality due to constant budget cuts followed by a poor work environment and reduced quality of work. The budget for training and competence development was very low, causing considerable stress for department heads. Further, many school principals had left their jobs due to stressful work conditions. Moreover, a lack of local guidelines and routines and difficulties in using the existing policy documents had left managers for the most part to deal with ethical tensions by themselves. As for the dual governing system, a divided image emerged. Politics was easily able to cross the line between what and how.

Finally, Oakridge, the smallest of the municipalities, was characterized by closeness between politics and administration, as a former top politician held the office for over 20 years, creating a long-term spirit of consensus across borders. Still, there were challenges, such as the existence of both formal and informal ways into politics. The smallness of the municipality also meant difficulties in maintaining competence in all areas. The dual governing system was also a source of great concern. An earlier severe crisis, followed by a media storm, had a major impact on the municipality. Top managers spent months managing and solving the issue, which was basically caused by an unclear delegation system and vague responsibilities. All in all, there seemed to be a severe lack of professionalism in relation to systems of delegation and responsibility. Clear exceptions included the establishment of a well-functioning crisis organization. When a fire broke out at a care home, everyone knew exactly what to do and the municipality organization was duly praised in the media.
### Table 2. An overview of tensions’ content

<table>
<thead>
<tr>
<th>Tension categories</th>
<th>Typical tensions</th>
</tr>
</thead>
</table>
| **Tensions stemming from above in the organization** | Lack of policies, guidelines and regulations  
Organizational ambiguities  
Demarcation politics and administration / the double governing system  
Tensions between policy requirements and operational conditions and needs  
Tensions between short term/operational issues vs long term/development issues |
| **Tensions stemming from inside the organization** | Conflicts/problems with own staff and subordinate managers and/or within teams  
Non-competent staff members, acting self-willfully, questioning guidelines/procedures  
Control and delegation of assignments, how to trust own staff  
Having a large number of subordinates + geographically dispersed own staff |
| **Tensions stemming from outside the organization** | Media: to handle media scandals, to uphold and handle media relations  
How to deal with targeted state grants  
Working and living within a small municipality  
Citizen’s expectations of special treatment  
Relatives of pupils/users; notifications / dealing with cultural clashes  
Conflicts between relatives – staff; mediating between dissatisfied relatives – staff  
Conflicts with and between parents; conflicts parents-pupils/users |

### An overview of manager ethical tensions

One way to sort the ethical tensions that managers faced is into the following three broad categories, presented in more detail in Table 2 above.

- Tensions stemming from above in the organization (politicians, superiors, organizational issues)
- Tensions stemming from below in the organization (subordinates, etc.)
- Tensions stemming from outside the organization (citizens, media, parents, relatives)

As can be seen in Table 2, the tensions consist of a wide range of situations and events that managers face in their everyday working lives and that need to be dealt with. Clearly there are situations that might encompass more than one category. Starting with tensions from above one example relating to demarcation issues between politics and administration as regards responsibilities and decision-making, in our terms the double governing system, would be a situation involving professional coworkers who react to decisions made by politicians:

> The problem is rather that in their role as professional coworkers they think that the politics is wrong, that this is not at all what we should be doing… in the end I just have to say ‘obey politics’! I can say that I agree, I see what you see and understand exactly, but in this situation, it is like it is, politicians decide.

When the wish of politicians is against the professional’s own judgement a situation of ethical tension arises regarding how active/passive one should be when trying to influence the
decision (cf. Poulsen and Koch 2018). Being exposed to such situations where the policy sometimes suggests specific actions to be taken without having the required knowledge is quite demanding for management and puts them in a crossfire of competing governing logics (such as the dual governing system) and value systems that they must manage and cross between (cf. Falkenström et al. 2016; Aitamaa et al. 2010). Having to work against one’s own convictions about the right course of action creates ethical distress, reduced job satisfaction and self-esteem for managers but also for the professional employees, whose disappointment managers also must deal with.

Ethical tensions stemming from below in the organization have to do with issues such as staff not living up to demands, and not responding to helping efforts but also growing gaps between employees in terms of the opportunity to develop their skills.

As for tension situations originating from outside the organization, they are evident in the pre-school sector involving interpersonal conflicts. A Dalétown respondent talks about the significantly tougher climate in preschool. You are shouted at and scolded by parents, threatened or asked about things that cannot be fulfilled such as letting the children stay longer than allowed— all in all causing a great deal of anxiety and stress:

Coworkers have been forced to bring in the police to make these parents understand that if they raise their voices again, they will be thrown out. They are reported to the police. They then threaten the staff to make them remove the police report, which is not done; instead, they will be reported to the police once again.

Asking subordinates to stand up to threatening parents as in this case is not a self-evident course of action and is causing a great deal of ethical uncertainty. How much do you have to put up with as a coworker before calling the police, and are there other ways to handle difficult situations? Where is the limit? Again, no self-evident answers. Another example of an ethical tension is where managers in eldercare find themselves caught between different loyalties to the elderly and their relatives, to staff and to the organization, when relatives show strong mistrust, sometimes to the point of installing surveillance cameras in the relative’s accommodation (cf. Jonasson et al. 2019).

Table 3 below gives an overview of the division of tension categories in relation to municipalities, which makes the contextual dependency clearly visible.

Table 3. Dilemma situations = 222 divided within municipalities and dilemma categories in percentage

<table>
<thead>
<tr>
<th></th>
<th>Tensions from above</th>
<th>Tensions from inside</th>
<th>Outside tensions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Daletown n=56</td>
<td>42,9</td>
<td>35,7</td>
<td>21,4</td>
</tr>
<tr>
<td>Forestville n=81</td>
<td>43,2</td>
<td>34,6</td>
<td>22,2</td>
</tr>
<tr>
<td>Oakridge n=85</td>
<td>31,8</td>
<td>37,6</td>
<td>30,6</td>
</tr>
<tr>
<td>Share in total n=222</td>
<td>39,3</td>
<td>36,0</td>
<td>24,7</td>
</tr>
</tbody>
</table>

Dalétown stands out in the study with its much lower identified number of ethical tensions, 56, compared to above 80 in Forestville and Oakridge. It is also clear that there are large differences in terms of where the tensions arise between and within the municipalities. We will come back to why that is.

Comparing ethical tensions in different municipal sectors

Next, we turn to comparisons between sectors, gender, and municipalities. To get a picture of the comparisons, Table 4 summarizes the results in the form of mean values per interview.
Quite pertinent differences appear when looking at the subcategories. Starting with sectors, the school and pre-school sector stands out by having the highest number of ethical tensions and by being dominated by tensions having to do with organizational issues and such stemming from outside. The latter category is exceptionally high compared to other sectors, in large due to its many caretaker tensions. Principals, for instance, are facing parents wanting to talk about things they find are not working, or indeed the opposite, parents who don’t want to meet to talk about their children. A Daletown manager pointed to a much tougher climate in the preschool sector in recent times, where staff were shouted at and scolded by parents, sometimes as mentioned above to the point where the police had to be called in to help resolve these situations. One respondent reflects on the shift of power in favor of citizens in line with NPM’s ideology and its client perspective, which causes a strained situation that makes it difficult to find a course of action based on professional norms and beliefs or in other words to uphold professional standards:

If you worked as a principal or as a teacher in a school before, you had enormous power; this does not exist today; it is very tough to work as a teacher in primary school today. Many parents call and say that you have given [their child] the wrong grade, and you must raise it. In part, the power in society has been transferred from us professionals to our citizens and we must be able to stand up for our profession, but it is not always easy.

The social service/eldercare sector stands out in two ways, with fewer ethical tensions altogether and with a much lower number of tensions dealing with organizational issues. However, tensions causing ethical distress in relation to subordinates are frequent, which might be expected in a sector where staff face at times both delicate issues and stressful situations in which managers get involved, such as when relatives of those in eldercare show distrust by installing surveillance cameras or by questioning whether their parents are getting proper care after finding crumbs on the table or floor. Should one just dismiss the relatives as overreacting, or should one pass on their criticism as part of one’s daily management? These kinds of interpersonal conflicts between relatives and staff are demanding and put managers in situations where they sometimes find themselves between two parties where they do not know how to act. Ethical tensions related to caretakers were in second place but still much fewer than in the school sector. The reason for the few organizational tensions might be that regulations and policies were in place to a higher degree than in other sectors.

### Table 4. Distribution of ethical tensions per sector, gender and municipality

<table>
<thead>
<tr>
<th>Sector</th>
<th>Tensions from above</th>
<th>Tensions from inside</th>
<th>Outside tensions</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>School, pre-school (N=5)</td>
<td>5.0</td>
<td>3.8</td>
<td>4.8</td>
<td>13.6</td>
</tr>
<tr>
<td>Social service/elderly care (5)</td>
<td>1.8</td>
<td>3.4</td>
<td>3.4</td>
<td>8.6</td>
</tr>
<tr>
<td>Technical departments (4)</td>
<td>4.8</td>
<td>4.3</td>
<td>1.5</td>
<td>10.5</td>
</tr>
<tr>
<td>Municipal governance, central staff (7)</td>
<td>4.7</td>
<td>3.7</td>
<td>1.3</td>
<td>9.7</td>
</tr>
<tr>
<td>Female interviewees (12)</td>
<td>4.3</td>
<td>3.8</td>
<td>2.6</td>
<td>10.8</td>
</tr>
<tr>
<td>Male interviewees (9)</td>
<td>3.8</td>
<td>3.7</td>
<td>2.8</td>
<td>10.2</td>
</tr>
<tr>
<td>Daletown (7)</td>
<td>3.4</td>
<td>2.9</td>
<td>1.7</td>
<td>8.0</td>
</tr>
<tr>
<td>Forestville (7)</td>
<td>5.0</td>
<td>3.9</td>
<td>2.6</td>
<td>11.4</td>
</tr>
<tr>
<td>Oakridge (7)</td>
<td>3.9</td>
<td>4.6</td>
<td>3.7</td>
<td>12.1</td>
</tr>
<tr>
<td>Average (21)</td>
<td>4.1</td>
<td>3.8</td>
<td>2.7</td>
<td>10.6</td>
</tr>
<tr>
<td>Situations in total</td>
<td>86</td>
<td>80</td>
<td>56</td>
<td>222</td>
</tr>
</tbody>
</table>
Technical departments on the other hand have a strong profile where managers mainly faced two ethical tension subcategories, involving subordinates – the highest of all sectors – and organizational tensions. Tensions related to subordinates concerned issues such as staff not living up to demands, or that more skilled employees developed their abilities while others stayed unstimulated, with a growing gap between the two groups – or as was the case in one municipality where achievement meant performing tasks, not developing skills. Many organizational tensions, in turn, had to do with politicians making unworkable proposals or being unable to stay on their side of the playing field. An example is a politician who was so eager to respond to a constituent’s complaint that a sandbox was not properly maintained that the sector manager was asked to take care of it immediately instead of according to the maintenance plan. As the manager stated:

To be a manager in politically controlled operations requires being like an invertebrate, or rather, you should not be spineless, but flexible. You must be soft in the back anyway.

In municipal governance, subordinate tensions and long- and short-term tensions were distinctive features. These ethical tensions concern issues such as having to deal with daily hassles instead of working strategically, or not being able to provide managers and staff with skills/competence development because of poor finances or low priority.

**Municipality profiles**

Finally, when comparing ethical tension profiles in our three case municipalities, tensions from above such as organizational issues, demarcation problems and so forth dominate in Daletown and Forestville, while the Oakridge profile stands out with its very strong dominance of ethical tensions stemming from inside and outside the organization compared to the other two municipalities. The reason for this distinctive profile was the problematic internal event involving high-ranking executives who acted incorrectly and willfully, which led to a media storm and which, although well managed, was very time consuming, involving many managers on different levels. These tensions thus involved both the media and unprofessional managers. Some ethical tensions emanating from outside had to do with the smallness of the community where residents expected favorable treatment due to some familiarity with a municipal manager. Forestville’s profile, on the other hand, shows that short- and long-term tensions had a more prominent position in comparison, while also being dominated by organizational and subordinate tensions. This municipality had notably fewer opportunities for skills and competence development, lacked guidelines and policies in general, and in need of a much clearer demarcation between politicians and officials/professionals. Daletown, in turn, is distinguished by its much smaller number of ethical tensions all together. This was a municipality with order and readiness in the form of guidelines and policies that facilitate everyday working life for managers, and with a strong focus on leadership development.

**Tension-handling strategies**

To deal with the ethical situations that the respondents found themselves in, several tension-handling strategies were used and/or created, as indicated by the list below:

- Strategy A – To identify and follow national legislation
- Strategy B – To follow an organizational set of regulations
- Strategy C – To create a local organizational set of regulations/policies
- Strategy D – To work according to an ideology
- Strategy E – To make a unique situational adaptation
- Strategy F – To maintain/create a personal routine/approach

The strategies at hand for managers are quite widespread, and cover everything from following national legislation and/or existing or locally created organizational sets of regulations, to the use of unique situation adaptation and/or maintaining or creating a personal routine/approach. Below are some examples of tensions in relation to these strategies.
An example of strategy A had to do with being caught in a dilemma situation involving resource and systemic issues, involving a choice between accepting directed state funding to the school sector for issues that were not a priority for the school principals, or to simply refusing the funding. The desired solution to the problem/tension would be for the state to provide unspecified funding in these cases, with confidence in the municipalities to direct the money where it would do the most good.

As regards strategy B, one respondent in the school sector mentioned that a choice had to be made between following an organizational framework to keep to the budget or to adhere to a politically decided policy to primarily buy more expensive Swedish meat. What to do? The decision was to focus on keeping to the budget. Again, a dilemma situation involving resource and systemic issues.

A tension situation in category C was about politicians in one of the municipalities trying to hand over responsibility for political issues to the administration/officials. The choice was between letting the civil servants take the blame for possible failures or going against the politicians. The manager in this case succeeded in bringing about a local organizational framework/policy that forced the politicians to take responsibility for political issues.

A strategy D tension example was a respondent in the school sector in another municipality who found herself in a situation that consisted of many children being dependent on special support and keeping to the budget. The decision was to act based on values and maintaining professional standards at the same time by looking out for the best interests of the children and referring to the Convention on the Rights of the Child. The organizational regulation for keeping to the budget was trumped at the same time, as the intention was to later get back to keeping to the budget.

One respondent talked about a tension situation consisting of a high degree of pressure from outside to shorten commuting time, since many people were commuting to the municipality. What to do? Meet the demands or stick to a strict view regarding road safety? The choice fell on the latter. Strategy E was used, unique situation adaptation.

Strategy F was used quite often – that is, to uphold a personal routine such as trust, participation, or the like. To handle situations where some coworkers are silent at meetings and others are heard all the more, a respondent says he talks to the silent ones before or after the meeting to get their views. Another example was the issue of controlling coworkers’ working hours. Is that possible, and how, in such a case? The respondent’s strategy was to trust people: “They probably have to convince me that I can’t trust them. Better in that direction.”

There are great differences between the municipalities as regards what strategies are being used. The municipality context thus plays a significant role in available strategies and handling resources for managers, as shown in Table 5 below.

<table>
<thead>
<tr>
<th>Strategy/Municipality</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forestville</td>
<td>8</td>
<td>17</td>
<td>27</td>
<td>5</td>
<td>13</td>
<td>42</td>
<td>112</td>
</tr>
<tr>
<td>Daletown</td>
<td>12</td>
<td>23</td>
<td>8</td>
<td>8</td>
<td>6</td>
<td>20</td>
<td>77</td>
</tr>
<tr>
<td>Oakridge</td>
<td>12</td>
<td>15</td>
<td>16</td>
<td>6</td>
<td>17</td>
<td>20</td>
<td>86</td>
</tr>
<tr>
<td>Total</td>
<td>32</td>
<td>55</td>
<td>51</td>
<td>19</td>
<td>36</td>
<td>82</td>
<td>275</td>
</tr>
</tbody>
</table>

Three very different patterns emerge in terms of which strategies are available for managers to use, indicating a very strong municipal context dependence. Forestville excels in several ways, both through its significantly greater number of strategies used (112) and by using strategy F (maintenance/creation of a personal routine/approach) and C (calling for an organizational set of rules/policies to follow) to such high levels. Daletown, on the other hand, stands out for its extensive use of B strategies (to follow an organizational set of rules), while strategies C and E (unique situational adaptation) are used very rarely. To be noted is that strategy D (working according to an ideology) is used only occasionally in all three municipalities.
Overall, this means that managers in Daletown have an internal regulatory framework with policies and guidelines as support for solving/managing their ethical tension situations – something that is confirmed by the fact that there are significantly fewer situations in Daletown, only 56, compared to 82 and 85 in Forestville and Oakridge. As a result, there is also significantly less need to make unique situational adjustments (strategy E), which is stated only 6 times compared to 13 and 17 in the other two municipalities.

In Forestville, in contrast to Daletown, managers express a strong need for internal policies, guidelines and regulations to support their handling of ethical tensions. The fact that such guidelines/rules and policies are missing is made very clear by the very large number of F strategies used, which means that creating one’s own routines and approaches has become a necessity. Strategy E, unique situation adaptation, is also used relatively often, which is another expression of the same problem – a lack of an internal regulatory framework.

Oakridge, in turn, is indicative of a municipality where managers are left to themselves to solve their ethical tension situations to a high degree, which is clearly visible when we merge strategies C, E and F. The use of unique solutions (strategy E) stands out in the interview excerpts. This is in line with the informality that is characteristic of Oakridge as a small municipality, as pointed out above.

Discussion

The study aimed to investigate ethical tensions that municipal managers in three different municipalities face and what resources were utilized for handling them. There are three main results to report. The first is that ethical tensions in municipalities are multifaceted; they stem from many different sources and are dealt with by using many different strategies. The tensions are not so much about doing right or doing wrong or handling the temptation to act unethically: the interviewees had in general a strong ethical integrity and tried their best to behave ethically. The tensions are instead about situations where it is difficult to find a proper course of action (ethical uncertainty) or when there is a clash of interest with other actors inside and outside the organization which affect the work situation of the municipal managers (ethical distress). Also, ethical dilemmas exist but not frequently in the form of two equally unsatisfactory alternatives. Municipal managers must navigate their everyday working life, which consists of different logics, conflicting value systems and competing loyalties to various stakeholder groups, of which some are universal while others are sector dependent. Professional logics, with their own value systems and principles, often stand in sharp contrast to managerial and economic logics or instrumental rationality, creating ethical tension situations for managers to handle and deal with. This might have direct consequences for the work environment, not only for managers and co-workers but also for the quality of tension handling and, by extension, for stakeholders, for society and the intention to stay at work (Poulsen & Koch 2018).

Figure 1. A contextual model for managerial tensions

Figure 1 shows a condensed summary of the origin of tensions or differently put, from where they stem. Pressures come on one hand from outside the organization and on the other from within the organization, either stemming from pressures from above or from below. Media and residents are additional actors that can create a pressure on managers, a pressure that politics
can either reduce/relieve or increase. In that way external pressure at times is combined with pressures from above within the organization, creating a stressful situation for the manager in question sometimes due to a disrespect for the dual governing system. Pressures from above also include tensions such as between policy requirements that might stem from state-directed funds and operational conditions that are not in line with these conditions, or tensions between short-term operational and long-term development issues, where the latter often ends up on the backburner. Pressures stemming from below are quite frequent in all sectors and all three municipalities, such as conflicts with subordinate managers or staff, or between staff members/teams, or staff members who are not competent enough, or who act willfully, disregard guidelines, and so on. Managers are thus often faced with situations that are both challenging and complex.

The second main result is that both the emergence of ethical tension situations and the available resources to deal with them are strongly organization- and context-dependent. Daletown was the most organizationally ordered municipality, with a strong emphasis on creating and following policies, while Forestville was much more chaotic, with a somewhat dysfunctional political sector where ethical management was largely individualized. Oakridge had an informal ethical environment, where the actors commonly seek to create unique solutions in cooperation. As Svara (2006) points out, the political and the administrative sides are dependent on each other and create the preconditions for both political and administrative work. A good administration helps politicians to make good decisions and skillful politicians can create frameworks for the administration to act professionally. Bell & Breslin (2008) reported that a positive ethical climate in health-care work can lead to increased job satisfaction and staff retention. This can be anticipated to hold true also at the managerial level.

The third main result concerns the value of policies and policymaking. Clear structures, guidelines, and processes have a significant positive impact on managers’ work context when dealing with challenging situations, as the Daletown case indicates. To not have to find their own solutions to ethical problems reduces ethical stress for managers (see also Edvik and Muhonen, 2022 and Forsberg Kankkunen, 2014). The role of municipal managers is difficult enough without being subject to frequent ethical tensions. It is important that politicians understand the value of a professional and semi-autonomous administration that is not subject to micromanagement and the whims of the political leadership.

Concluding Remarks
This study is exploratory because of the lack of previous studies of municipal managers’ ethical work in general. Reporting the study’s results is therefore a contribution as such, as is our model for describing various ethical tensions and tension management strategies. In so doing, the study contributes by operationalizing the ethical tension concept in a public administration setting. This is an important contribution based on an empirical grounding. The paper also contributes to the literature with the model of six different handling strategies. For the organizations and for the managers involved, these strategies represent a toolbox or repertoire (cf. Swidler 1986) which can guide them to make appropriate actions (Hiekkataipale, & Länsä, 2017). A single handling strategy is not the best in all cases, and it is important to be able to use several. Furthermore, overall, the interviewees in this study display an ability and willingness to deal with ethical tensions and are not as passive and conformist as reported in the studies by Jackall (1988) and Hannaway (1989).

Perhaps the main contribution of the study is to fill a previous research gap by clearly showing the crucial context- and organizational dependence that constitute the prerequisites for ethical tensions for municipality managers, not only in terms of frequency and types of ethical tensions they face, but also the presence or absence of resources available to deal with them. The study has shown the municipality context in relation to ethical tensions experienced by managers where the existence or absence of defined guidelines, policies, and programs for managers to adhere to in their professional practice have a large impact on the managers work environment. As the complexity of and external challenges to organizations increase, the organizational ability to deal with ethical tensions will remain a critical skill, and this will also
constitute a worthwhile and valuable topic for further research within the field of public administration.

Acknowledgements
This research has been supported by Jan Wallander’s and Tom Hedelius’s Foundation through the project grant: *The modern managerial work: in the crossfire between humanism and the quest for efficiency*.

References


Hannaway, Joanne (1989) Managers Managing: The workings of an administrative system, Oxford University Press, USA.


