

Integrity Management Toolbox for Bangladeshi WASAs

ইন্টিগ্রিটি ঝুঁকির বর্ণনা

Description of Integrity Risks

Version 2.0

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About this document

This document is part of a set of resource documents included in the Integrity Management Toolbox for WASAs:

- Facilitator's Guide
- Description of Integrity Risks (this document)
- Description of Integrity Instruments

The actual toolbox also contains all the necessary training materials for an Integrity Management workshop with WASAs and an easy-to-use Excel file linking all the integrity risks with the instruments. A comprehensive open-source library containing more than 250 integrity-related references, further reading documents and additional materials for each training module is available upon request.¹

The Integrity Management Toolbox for WASAs was developed and piloted in Bangladesh in cooperation with BAWIN based on experiences made in Kenya and Indonesia. During the development phase, integrity challenges and potential solutions were identified through a desk study, and verified and complemented jointly with staff of Khulna WASA. These findings were converted into a methodological concept for integrity management for WASAs and provided the basis for the development of the Integrity Management Toolbox for WASAs. The toolbox was validated and then piloted in Khulna WASA in 2015. The pilot proved the feasibility of the approach and led to demonstrable outcomes that enhance transparency, accountability and participation in service provision. As the concept of the Integrity Management Toolbox can be transferred and adapted to any geographical context, administrative level and target group, the approach has received substantial interest within the development cooperation and water sector community.

This document (Description Integrity Risks) provides detailed descriptions of the most common integrity risks for WASAs, including examples for “red flags” (warning signs indicating potential lack of integrity in a WASA) and concrete examples from different public sources for each risk. The integrity risks are organised in six categories, which are oriented along the departments/work areas commonly found in WASAs:

- Customer relations
- Operations and maintenance
- Financial management
- Procurement and contract management
- Governance, management and controls
- Human resources management
- Framework risks

Most of the integrity risks at the level of WASAs are generic and comparable across the globe. A handful of country-specific risks do however exist. Most of the country-specific risks are likely to be found in the risk area ‘Framework risks’ as they are linked to the political and regulatory framework.

¹ Literature can be requested from WIN or cewas. The Excel-based toolbox is available under www.waterintegritynetwork.net and www.cewas.org

ক্রেতার সাথে সম্পর্ক Customer relations

Good customer relations can be of benefit as WASAs are dependent on their customers. It can for example increase customer loyalty and allow obtaining feedback on how to improve their products and services, which in return can have good effects on reputation. Insufficient complaints management and customer orientation pose a risk when failures, unethical behaviour or illicit practices are not reported to the ones responsible. Customers may refuse to cooperate, however it can also be the case that customers accuse the company of corruption in order to blackmail them.

1. সংযোগ বিচ্ছিন্ন বন্ধ করতে ঘুষ Bribery to postpone disconnections

Category	Customer relations
বর্ণনা	যদি একজন ক্রেতা বিল প্রদান না করে, সাধারণ রীতি যে ক্রেতার সংযোগ বিচ্ছিন্ন করা হয়। সংযোগ বিচ্ছিন্ন করা অথবা বিচ্ছিন্ন করার তালিকা হতে বাদ দেওয়া এড়ানোর জন্য, মাঠ কর্মী বা প্রশাসনিক কর্মচারী ঘুষ খেতে পারে।
Description	If a customer doesn't pay bills, a common practice is to disconnect the customer. In order to avoid disconnections, bribes may be paid to field staff who are supposed to disconnect the customer or to administrative staff to prevent the customer from being listed for disconnection.
Red flags	<ul style="list-style-type: none"> High levels of non-revenue water Few re-connections in comparison to reported disconnections
Documented examples	<i>Global Corruption Report</i> (Transparency International/WIN, 2008): <ul style="list-style-type: none"> In New Jersey (USA) in 2007, a water agency employee pleaded guilty to colluding with a landlord to extract money from poor households that sought to avoid water disconnection due to outstanding bills. A woman who was wrongly billed 60 times more than her normal monthly rate for water was told that to have her service turned back on she would have to make the full payment. The elderly widow refused and instead began having her lodgers collect water from a nearby church.

2. অবৈধ পুন: সংযোগের জন্য ঘুষ Bribery for illegal (re-)connections

Category	Customer relations
বর্ণনা	পানি সংযোগ দেয়া এবং বিতরণ নেটওয়ার্ক সম্পর্কে ওয়াসা কর্মচারীরা ভালোভাবে জানে। এই জ্ঞান ব্যবহার করে তারা অর্থ গ্রহণের স্বার্থে অবৈধ সংযোগ দিতে যুক্ত হতে পারে। ঘুষের বিনিময়ে একজন টেকনিশিয়ান অবৈধভাবে ক্রেতার পুন:সংযোগ করতে পারে, যাদের সংযোগ বিচ্ছিন্ন করা হয়েছিল বিল প্রদান না করার জন্য। তাছাড়া অবৈধ সংযোগের প্রতিবেদন এড়াতেও ঘুষ প্রদান করা হয়ে থাকে। ওয়াসার নেটওয়ার্কে এধরনের সংযোগ হিসাবের বাহিরে পানির মাত্রা বৃদ্ধি করে এবং ওয়াসার যথার্থ বিল এবং সর্বপরি সম্পদ বা রাজস্ব কমাতে পারে।
Description	WASA staff members know how to set up water connections and have good knowledge of the distribution network. Using this knowledge they may engage in setting up illegal connections against payments. Against a bribe, technicians may also illegally re-connect customers that had been disconnected for not paying their bills. Furthermore, bribes are paid to avoid the reporting of illegal connections. Such connections to the WASA's network can increase the level of unaccounted-for water, and can reduce efficient billing and the overall resources available to the WASA.
Red flags	<ul style="list-style-type: none"> No or very few illegal connections are reported in areas with high non-revenue water and where illegal connections could be expected Few re-connections in comparison to reported disconnections
Documented	<i>Global Corruption Report</i> (Transparency International / WIN, 2008):

examples	<ul style="list-style-type: none"> In Sierra Leone, a director of the Freetown WSP was killed in 2007 during a clampdown on firefighters over their illegal resale of water. <i>Corruption Practices and the Available Complaint, Feedback and Redress Tool(s) and Anti-corruption Tool(s) in Water and Sanitation Sector – Bondo District, Kenya (KWAHO / UNDP 2009):</i> One of the main challenges is the case of illegal connections, which may involve both staff of the WSPs and other private plumbers. The connections can be made at various points in the water pipe or via bypasses fitted before water meters by metered consumers. <i>Corruption in Public Service Delivery: Experience from South Asia’s Water and Sanitation Sector (Davis 2004):</i> In one city, we learned about a vigorous private plumbing market in which a household can obtain a water supply connection for roughly half the official fee charged by the public provider. Recurrent costs of service for an illegal connection are simply the costs of maintaining it and concealing its existence, perhaps including payment to a line worker who discovers it. <i>Deterring Corruption and Improving Governance in the Urban Water Supply & Sanitation Sector (Halpern et al, World Bank, 2008). ‘Payments for Illegal Connections—India’s Licensed Plumbers’</i> In one Indian metropolis, water services are provided by the Water Department. However, connections may be made by “licensed plumbers”, who are independent contractors, not Department staff. The licensed plumbers are authorised to make legal connections for slum-dwellers and other citizens. However, the “licensed plumbers” systematically delay making legal connections, instead being paid directly by slum-dwellers to make illegal connections. This is further exacerbated because—since the licensed plumbers must pay the Water Department for their licenses—Water Department employees have an incentive to be slow in approving legal connections to the slum dwellers, in order to sustain the illicit business of the licensed plumbers (and hence the license “fee” payments to themselves).
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3. ক্রেতাগণের অপরিষ্কৃত ওরিয়েন্টেশন বা পরিচিতি **Insufficient customer orientation**

Category	Customer relations
বর্ণনা	<p>একচ্ছত্র ব্যবসার চরিত্র থাকার পরেও ক্রেতার সন্তুষ্টি ওয়াসার জন্য খুব গুরুত্বপূর্ণ। বিল করা ও সংগ্রহ করা, ক্রেতার মতামত প্রদানের পদ্ধতি, সেবার বিভিন্নতা, ক্রেতাকে তথ্য প্রদানের মাধ্যম এবং অভিযোগ নিষ্পত্তির সময়, বিষয়গুলো ক্রেতার সুবিধাজনকভাবে করা উচিত (বেইটি ইটি এল ২০০৬)। যথাযথ ক্রেতা ওরিয়েন্টেশন (পূর্বাভিমুখীনতা) ছাড়া ওয়াসা কাদের সেবা করার কথা এবং তাদের কি প্রয়োজন তাতে মনোযোগ দিতে অকৃতকার্য হয় যার ফলে সৃষ্ট হয় নিম্নমানের কাজ এবং কৃতিত্ব। ক্রেতাগণ তাদের অধিকার এবং কর্তব্য বা সহায়তা প্রত্যাখান করা সম্পর্কে সচেতন নাও হতে পারে উদাহরণ স্বরূপ সেবার জন্য অর্থ প্রদান না করে বা অবৈধভাবে বাধা প্রদান বা পানি দূষণ করা। এটা এমনও হতে পারে যে ক্রেতাগণ ভয় দেখানোর উদ্দেশ্যে কোনো সংস্থাকে দুর্নীতির দায়ে অভিযুক্ত করতে পারে।</p>
Description	<p>Despite their monopolistic character, customer satisfaction plays a critical role for WASAs. The billing and collection system, customer feedback system, amount of service options, information channels to customers and response times to customers’ complaints have to be designed in a customer-friendly way. (Baietti et al., 2006) Without proper customer orientation WASAs fail to focus on who they are supposed to serve and what the needs are, resulting in low performance and credibility. Customers may not be aware of their rights and obligations or simply refuse to cooperate, e.g. by not paying for services or illegally obstructing or polluting water. It can also be the case that customers</p>

	accuse the organisation of corruption in order to blackmail.
Red flags	<ul style="list-style-type: none"> • Low quality of work • Confusion about customers rights and obligations • Unsatisfied customers • Delay in bill payment • Lack of repeat business and referrals • Little or no channels, through which feedback from customers is collected • Little or no channels, through which customers are alerted about service changes
Documented examples	<p><i>Customer-Oriented Reforms in Urban Public Water Supply in Uganda (1998-2008) (Wanyakala 2011)</i></p> <ul style="list-style-type: none"> • To further illustrate the historical problems, and the limited success of previous supply-led reform efforts at improvement, one of the former ministers in charge of water, in an interview, argued that a lack of focus on crucial performance targets to meet customer demands was a major problem that had undermined performance in urban water supply (M-05). In particular, he claimed that financial, institutional, organizational and managerial bottlenecks largely constrained the performance of the corporation, especially in responding to the requirements of both existing and potential customers. The former minister, drawing on his anti-colonial activism, blamed the persistent water supply problems on the colonial era, when population growth in peri-urban areas was not well anticipated, prioritised and planned for. This situation, he argued, was compounded by petty corruption amongst water staff, indifferent customers, unjustifiably high water rates and general resource constraints that affected the sustainability of the supply.

4. অভিযোগে কম সাড়া দেওয়া **Low responsiveness to complaints**

Category	Customer relations
বর্ণনা	<p>ক্রেতা বা খরিদারদের অভিযোগে কম সাড়া প্রদান সাধারণত: একটা দুর্বল অভিযোগ ব্যবস্থাপনার বহিঃপ্রকাশ। অভিযোগ ব্যবস্থাপনা যথাযথভাবে কাজ না করলে, ওয়াসা ব্লকিং এবং বাইরের সাথে সম্পর্ক ঠিক রাখার ক্ষেত্রে তাদের নিয়ন্ত্রণ ক্ষমতা হারায়; কারণ সংস্থার কর্মচারী বা অংশীদারদের দ্বারা অকৃতকার্যতা, অনৈতিক ব্যবহার বা অবৈধ কাজের কারণে দায়িত্ব সম্পন্ন ব্যক্তির কাছে প্রতিবেদন পৌঁছায় না। অধিকন্তু ক্রেতার তা সমাধান করতে অক্ষম হন এবং বিশ্বাস হারান।</p>
Description	<p>Low responsiveness to customers typically goes along with a weak complaints management. Without a properly functioning complaints management, WASAs lose their ability to control risks and manage external relations, because failures, unethical behaviour or illicit practices by the organisation's staff or partners don't get reported to the ones responsible. Furthermore, customers are unable to seek redress and lose trust.</p> <p>In evaluating the reliability of information from complaints services, WASAs may consider factors such as (Harper et al, World Bank 2008):</p> <ul style="list-style-type: none"> • How independent is the complaints office, for example from the management or other staff members? • Is the complaints service widely known to the public? Is it well publicised? • Is the service respected, and considered to be effective by other stakeholders? • What arrangements are in place to protect "whistle-blowers" against retaliation? Can complaints be made anonymously?
Red flags	<ul style="list-style-type: none"> • Long response time of WASAs to customer complaints • No regular reporting of complaints from customer care to management

Documented examples	<p><i>Good governance in the Kenyan water sector [GIZ, 2013]:</i></p> <ul style="list-style-type: none"> • Consumers [...] find it difficult to access complaint desks or to secure information on WSP investments and performance. • Although many companies have received substantial funding and capacity building [...] they still fail to adequately respond to complaints. • Without effective complaint mechanisms, and where awareness about the rights and responsibilities of providers and consumers is lacking, poor householders are unable to seek redress. <p><i>Investigation into corrupt conduct of Sydney Water employees and others [ICAC 2011]:</i></p> <ul style="list-style-type: none"> • Sydney Water's ability to exert and control authority was obstructed by a deficient complaint system and inadequate risk management processes. Audit plans are influenced by the examination of existing records. In the absence of a robust process of complaint capture, Sydney Water Internal Audit was hampered in its development and prioritisation of audit plans.
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5. অসহযোগী ক্রেতা Non-cooperative customers

Category	Customer relations
বর্ণনা	ওয়াসার খরিদারদের চুক্তিগত দায়দায়িত্ব আছে যেমন ঠিকমত বিল প্রদান। তদুপরি, খরিদার সহায়তা করতে প্রত্যাখান করতে পারে; উদাহরণ স্বরূপ মিটার রিডারদেরকে ওয়াসার মিটারগুলোতে প্রবেশাধিকারের অনুমতি না দেওয়া বা বিল প্রদান করতে প্রত্যাখান করা।
Description	<p>Customers of WASAs have contractual responsibilities such as the timely payment of bills. Nevertheless, customers may refuse to cooperate for example by not allowing meter readers to access meters of WASAs or refusing to pay bills.</p> <p>Customers may not be willing to fulfil their obligations towards the WASA if they are the drivers of illicit behaviour or if they have a negative image of the WASA (e.g. because of quality of services, experiences in the interaction, negative reports in local newspapers and radios, etc.).</p>
Red flags	<ul style="list-style-type: none"> • Field staff complaints about harassment in certain parts of the service area • Field staff reports that customers deny access to water meters • Unpaid bills • Delay in paying bills • Low cost recovery • False accusations of corruption • Tempering with equipment • Forging of checks
Documented examples	<p><i>Corruption prevention to foster small and medium-sized enterprise development, Vol I, (UNIDO & UNODC 2007)</i></p> <ul style="list-style-type: none"> • An undue payment, required in order to get an electricity supply connection [or any other kind of good or service], is obviously a burden [for the company] <p><i>Corruption in Public Service Delivery: Experience from South Asia's Water and Sanitation Sector (Davis 2004):</i></p> <ul style="list-style-type: none"> • [Half of the customers who did not file complaints had] problems such as leaks or sewer blockages, but felt that complaining to their service provider would not result in the problem being solved. Instead, 52% of these respondents hired someone to fix the problem while 48% made the repair themselves. • [Petty corruption] involves customers directly; it shapes public perception in important ways. One former director of an urban water board places great

	emphasis on addressing petty corruption, saying, “[the] people must perceive us as honest. Otherwise, how can we make a case for increasing the tariff? The customer says ‘I am having to pay an extra 100 rupees just to have my repairs made on time.’ We cannot have this kind of image and expect public support.”
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6. সংযোগ বা মেরামত কাজ ত্বরান্বিত করার জন্য অর্থ Speed money for connections or repair work

Category	Customer relations
বর্ণনা	ক্রেতাদের স্বল্প পরিমানের অবৈধ অর্থ প্রদান করতে হতে পারে যা 'সহায়তামূলক', 'ত্বরান্বিত' বা 'লেগে থাকা' অর্থ বলে পরিচিত, যা তারা ওয়াসা হতে দ্রুত সেবা পাওয়ার জন্য প্রদান করে থাকে। যদিও তা তারা আইনত পাওয়ার কথা, যেমন, পারিবারিক সংযোগ, মেরামত কাজ, তথ্য বা অন্যান্য।
Description	Customers may (have to) make small illegal payments, also called “facilitating”, “speed” or “grease” money, to secure or expedite services from the WASA to which they have legal or other entitlement, such as household connections, repair work, information or other [based on The Anti-Corruption Plain Language Guide, Transparency International, 2009].
Red flags	<ul style="list-style-type: none"> • Preferential treatment of certain customers • Each technician has his or her “personal system” to schedule connections and repair works
Documented examples	<p><i>Global Corruption Report</i> (Transparency International/WIN, 2008):</p> <ul style="list-style-type: none"> • Administrative corruption for speed (or preferential treatment) – irrigation canal repairs, new connections • In a 2004 survey in India customers also said they had paid bribes to speed up repair work (33 per cent of respondents) or expedite new water and sanitation connections (12 per cent of respondents). <p><i>National Water Integrity Study</i> (TI Kenya, 2011):</p> <ul style="list-style-type: none"> • Speed-up money was also indicated by some as being useful to get connections and repairs done and may even help to reduce meter reading. <p><i>Corruption in Public Service Delivery: Experience from South Asia's Water and Sanitation Sector</i> (Davis 2004):</p> <ul style="list-style-type: none"> • [Informal payments for public service delivery ... and payments to junior staff of public PDAMs by household members] are made in exchange for expediting applications for new connections; quick attention to water supply and sewer repair work; the falsification of water bills; and the provision or ignoring of illegal service connections. Customers who need service repairs or who desire a new service connection – services to which they are entitled – have the option of repeatedly requesting assistance, perhaps involving senior staff who can apply pressure on line workers to respond, or they can pay “speed money” directly to employees. Such payments [...] for a new connection, are typically made in field offices or in customers' homes, and virtually always in cash. Those unwilling or unable to pay speed money often do not seek help for genuine service problems, knowing that agency staff will ration their time among bribe-paying customers.

7. মিটার এবং মিটার রিডিং দক্ষতার সাথে অনিয়ম করা Manipulation of meters and meter readings

Category	Customer relations
বর্ণনা	যেসব ক্রেতা প্রাপ্ত পানির জন্য অর্থ প্রদানে ইচ্ছুক নয়, তারা পানির পরিমাণ যা মিটার রিডিং এ ধরা পড়েছে তা কমানো জন্য মিটার রিডারদের সাথে অসাপু উপায় অবলম্বন করতে পারে যাতে করে তাদের বিল কম আসে। ইহা অবৈধ পানি বিক্রয়ের কারণে অতিরিক্ত পানির ব্যবহারের বেলাতেও ঘটতে পারে। অনেক ওয়াসাতে 'কঠিন প্রযুক্তিগত সমস্যা' এবং 'মাঠকর্মীদের তদারকির অভাব' - এই উভয় কারণে, ভুল মিটার রিডিং হতে পারে।
Description	Customers who are unwilling to pay for the water they consumed may collude with meter readers to reduce the volume of water recorded, thereby lowering their bill. This may also happen to cover up high consumption resulting from the illegal reselling of water. Falsified meter readings are difficult to detect in many WASAs because of both chronic technical problems with meters and lax oversight of field staff.
Red flags	<ul style="list-style-type: none"> High levels of non-revenue water Large number of customers with surprisingly low consumption in certain areas
Documented examples	<p><i>Global Corruption Report</i> (Transparency International/WIN, 2008):</p> <ul style="list-style-type: none"> A [...] 2004 survey in India found that 40 per cent of water customers had made multiple small payments in the previous six months to falsify meter readings so as to lower their bills. <p><i>Corruption Practices and the Available Complaint, Feedback and Redress Tool(s) and Anti-corruption Tool(s) in Water and Sanitation Sector – Bondo District, Kenya</i> (KWAHO / UNDP 2009):</p> <ul style="list-style-type: none"> Constraints such as shortage of staff and inadequate transport sometimes lead to incorrect billing or even delays in delivery of bills to consumers. Because there are cases where there is a shortage of meters, estimates of consumption are used and this purely relies on the goodwill of the water official. This is an obvious loophole that leads to corruption as the consumers want to pay less and the official is not sufficiently remunerated to refuse bribes to charge them less. [...] This obviously affects many other aspects of the development of the water supply system including the improvement of the infrastructure and staff development <p><i>Improving Transparency, Integrity and Accountability in Water Supply and Sanitation</i> (González de Asís et. al 2009):</p> <ul style="list-style-type: none"> The types of corruption reported most frequently were payments for falsifying meter readings. Some 41 per cent of the respondents said that they had made at least one such payment during the preceding six months. Of the interviewed staff from the water agency, nearly three-quarters said that falsification of meter readings “happens about half the time,” “is very common,” or “happens virtually all the time”. <p><i>Corruption in Public Service Delivery: Experience from South Asia’s Water and Sanitation Sector</i> (Davis 2004):</p> <ul style="list-style-type: none"> Falsified meter readings require collusion that is difficult to detect in many communities because of both chronic technical problems with meters and lax oversight of field staff. As one supervisor noted: ‘With the meter reading, the men are in the field and we have no control over them. Most of our meters do not work properly. It is accepted for the meter reader to give an estimate when there is no proper meter reading. We cannot go and check all the meters ourselves... [W]e must accept what they tell us... We cannot punish the worker but we can tell him to go and do the job without a payment of any bribes.

পরিচালনা এবং রক্ষণাবেক্ষণ Operation and maintenance

Corruption and fraud in operation and maintenance can take different forms. In the implementation process contractors may ‘sweeten up’ the review committee (or staff in charge of the selection process) with lavish entertainment in exchange for certifying their work or turning a blind eye to construction shortcomings (TI & WIN 2008). Contractors may falsify invoicing or bribe in order to cover up project delays. It can also be the case that staff or external actors steal or vandalise equipment.

8. পরিচালনা এবং রক্ষণাবেক্ষণ ঠিকমত না করা Operation and maintenance not carried out properly

Category	Operation and maintenance
বর্ণনা	<p>যথাযথ পরিচালনা এবং রক্ষণাবেক্ষণ একটা কার্যকর পানি সরবরাহ এবং পয়ঃনিষ্কাশন সিস্টেমের মেরুমদভ । পরিচালনা এবং রক্ষণাবেক্ষণ করতে মাঠকর্মী এবং ঝুঁকি এড়ানোর জন্য উপ-ঠিকাদারদের নির্দিষ্ট কাজের মঞ্জুরী প্রদান করতে অর্থযোগান প্রয়োজন। উভয় প্রকারের অর্থ যোগানে ইন্টিগ্রিটি/শুদ্ধাচারের ঝুঁকি রয়েছে ।</p> <ul style="list-style-type: none"> কর্মচারীরা কাজ করার উৎসাহের অভাব বোধ করতে পারে (মেরামত কাজ, পাইপ পর্যবেক্ষণ বা পরিষ্কার করা ইত্যাদি) । এটা সামলাতে তারা সহকর্মীদের সাথে অসদুদ্দেশ্যে গোপন চুক্তি করতে পারে - উদাহরণ স্বরূপে সকল কর্মচারীদের সাথে যেমন: যারা তাদের কাজের এলাকাতে সেবার মানের বিরুদ্ধে অভিযোগ নিষ্পত্তি করে তাদের সাথে যোগসাজশ করতে পাও যাতে কও নিয়মানের কাজ দৃষ্টিগোচর না হয় । কর্মচারীরা নিজ-কর্ম অবস্থানের ক্ষমার অপব্যবহার করে রক্ষণাবেক্ষণের ন্যায্য সেবা পেতে তারা ক্রেতাদেরকে ঘুষ প্রদানে বাধ্য করতে পারে (যেমন ফেটে যাওয়া পানির যা পানি সরবরাহ বিঘ্ন ঘটায় তা মেরামত করা) । অন্যদিকে উপ-ঠিকাদাররা চুক্তিগত বাধ্যবাধকতা না মেনে কর্মচারীদের সাথে অসদুদ্দেশ্যে গোপন চুক্তি করতে পারে (উদাহরণ স্বরূপে তারা মেরামত/মাপ নেওয়া কাজ/পরিষ্কার-পরিচ্ছন্নতার কাজ যা তাদের সব করার কথা ছিল তা আংশিক বা কিছু নাও করতে পারে) ।
Description	<p>Proper operation and maintenance is the backbone of a functioning water supply and sewerage system. In order to operate and maintain this system, investments are required in the form of work of field staff as well as payments of sub-contractors hired to handle certain tasks. Both types of “investments” carry integrity risks:</p> <ul style="list-style-type: none"> Staff may lack motivation to carry out their tasks (repair work, checks or cleaning of pipes, etc.). To cover this up they may collude with colleagues – e.g. with those staff who handle complaints about service quality in their work area – to avoid their under-performance being noticed. Staff may also misuse their position to force customers to pay bribes for receiving the maintenance services that they are entitled to (e.g. repairs of burst pipes that affect their water supply, etc.). Sub-contractors on the other hand may collude with staff to cover up that they haven’t fulfilled their contractual obligations (e.g. that they have only carried out parts of the repairs / measures / cleaning tasks etc. that they were supposed to do, or even that they may not have done anything at all).
Red flags	<ul style="list-style-type: none"> Large number of complaints and technical problems in certain parts of the network Subcontractors always want to work with the same field staff and postpone work when this staff is on leave etc.
Documented examples	<p><i>Global Corruption Report</i> (Transparency International/WIN 2008):</p> <ul style="list-style-type: none"> Extortion in the repair and maintenance services is also common. In Zimbabwe, a resident of Harare was told the broken pipe that leaked sewage into his house would not be fixed unless he ‘dropped a feather’ – paid a bribe. <p><i>Good Governance in the Kenyan Water Sector</i> (GIZ, 2013):</p> <ul style="list-style-type: none"> Prices may be inflated when procuring goods and services; kickbacks may

	<p>be paid to decision makers; and collusion can occur in bidding processes. Frequently, projects are awarded to the officials' 'preferred' contractor, regardless of the bid quality or price. This results in poor quality work, which can lead to high maintenance costs or dysfunctional infrastructure</p> <p><i>Examples of Corruption in Infrastructure (Stansbury, 2008):</i></p> <ul style="list-style-type: none"> A plumbing sub-contractor is requested by the contractor to repair a toilet. After inspecting the toilet, the plumbing sub-contractor ascertains that the repair could be completed by the supply of a replacement washer. The plumbing sub-contractor, with the intention of securing a higher price, falsely informs the contractor that several new parts are necessary. The contractor agrees. The plumbing sub-contractor replaces the parts and invoices the contractor for the work carried out. The invoice is higher than it would have been had only the washer been replaced. The contractor pays the invoiced amount. <p><i>In Africa, Corruption Dirties the Water (Odiwuor 2013):</i></p> <ul style="list-style-type: none"> "Because the revenue that is collected from the water sector is not ring-fenced, it is not ploughed back in to improve services. It is not uncommon to see leaking and broken pipes and water pumps in many parts of urban and rural regions of African countries," Barrack Luseno, a Kenyan water sector analyst, told IRIN [institution for humanitarian news and analysis service].
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9. অনিয়মিত এবং বেসরকারী পানি সরবরাহকারীদের সাথে কর্মকর্তা এবং কর্মচারীদের অসদুদ্দেশ্যে গোপন চুক্তি Collusion of staff with informal and private water providers

Category	Operation and maintenance
বর্ণনা	<p>অনৈয়মিক সেবার সুযোগ উন্নয়নশীল দেশের বিভিন্ন অংশে সচারচর দেখা যায়। অনৈয়মিক সেবা যোগানকারীরা যেখানে নিয়মিত ওয়াসা সেবা প্রদানে অক্ষম সেখানে ঘাটতি পূরণে একটা ন্যায় এবং গুরুত্বপূর্ণ ভূমিকা পালন করে থাকে। কিন্তু, অনৈয়মিক পানি বিক্রেতার দুরীতির সুযোগ সৃষ্টি করতে পারে এবং সংঘ তৈরী করতে পারে। রীতিবদ্ধ অনৈয়মিক সেবার সুযোগ পরিচালনা বা শাসন সমস্যার শক্তিশালী নির্দেশক হতে পারে (হালপার্ন এট এল, বিশ্ব ব্যাংক ২০০৮)।</p> <p>অনৈয়মিক পানি বিক্রেতার প্রায় একটা ওয়াসার বিতরণ নেটওয়ার্কের সংযোগ (মাঝে মাঝে অবৈধ) হতে পানি বিক্রয় করে। ওয়াসার কর্মচারী সদস্যরা অনৈয়মিক সেবা যোগানকারীদের সাথে অসদুদ্দেশ্যে গোপনে চুক্তি করতে পারে তাদেরকে ব্যবসা করার সুযোগ করে দেবার জন্য এবং লাভের অংশ পাওয়ার জন্য। কর্মচারীরাও অবৈধ সংযোগের মাধ্যমে ব্যক্তিগত সেবা যোগান দিতে সরাসরি নিযুক্ত হতে পারে অথবা বোর্ড সদস্যরা পানি ট্যাংকার ভাড়া দিতে পারে ব্যক্তিগত সেবা যোগান দেওয়ার জন্য (এবং এসব এলাকাতে নেটওয়ার্ক বর্ধিত কার জন্য বাধা দতে পারে তাদের ব্যবসা পরিচালনার জন্য)। অনৈয়মিক পানি যোগানকারী যেমন পানি ট্যাংকারেরা চায় কম মূল্যে বা কোন অর্থ ছাড়াই সরকারী সম্পদে প্রবেশাধিকার পেতে পারে।</p>
Description	<p>Informal service provision is common in many parts of the developing world. Informal providers can play a valid and important role in filling the gaps where the formal WASA is unable to provide services. However, informal water vendors can create opportunities for corruption and establishment of cartels. Systematic informal service provision may be an indicator of serious governance problems in the formal system. (Halpern et al, World Bank 2008)</p> <p>Water vendors often sell water from (sometimes illegal) connections to a WASA's distribution network. WASA staff members may collude with informal service providers, enabling them to do business and receiving a share of the profits. Staff may also engage directly in providing private services through illegal connections, or board members might rent out water tankers for private service provision (and oppose network extensions to these areas to keep their business going). Informal providers like water tankers may access public resources at low rates, or at no charge.</p>
Red flags	<ul style="list-style-type: none"> High levels of non-revenue water Few household connections in certain areas despite available network coverage

	<ul style="list-style-type: none"> Extension to new service areas with high user potential and heavy involvement of informal service providers is blocked by senior management of board members
Documented examples	<p><i>Definition of “Collusion” from The Anti-Corruption Plain Language Guide (Transparency International, 2009):</i></p> <ul style="list-style-type: none"> A secret agreement between parties, in the public and/or private sector, to conspire to commit actions aimed to deceive or commit fraud with the objective of illicit financial gain. <p><i>Global Corruption Report (Transparency International/WIN, 2008):</i></p> <ul style="list-style-type: none"> In Bangladesh and Ecuador, private vendors, cartels or even water mafias have been known to collude with public water officials to prevent network extension or cause system disruptions. These service breakdowns help to preserve their monopoly over provision and increase the business for private water vendors in specific neighbourhoods. <p><i>Urban Water Conflicts (UNESCO, 2012):</i></p> <ul style="list-style-type: none"> The number of water retailers [in Kibera, Kenya] is estimated at around 2,000, generating turnover of US\$ 15,000 to \$ 39,000 per day. Corruption and criminal practices, stimulated by fierce competition, are commonplace among players in the water sector. The cascade of pressure exerted ranges from the most powerful, including the employees of Nairobi water service (the conversion of which from a direct municipal service to a publically owned company has not stopped the corruption), to the most vulnerable [...] For example, water vendors, both legal and clandestine, suffer from constant racketeering of water services staff (bribes to obtain connection or avoid disconnection) [...]. [Customers in a city in Mexico] claimed that ‘private water vendors have organised a black market for potable water in the popular districts taking advantage of the service interruption affecting a large part of the city’s southern area’. They added that the service interruptions were planned in collusion with municipal officers in order to create a market for private vendors [...].

10. কর্মকর্তা এবং কর্মচারীদের দ্বারা চুরি Theft by staff

Category	Operation and Maintenance, Governance, management and controls
বর্ণনা	কর্মচারীদের নীতিহীন ব্যবহার অনেক আকার ধারণ করতে পারে যেমন অর্থ ও সম্পদ চুরি। অর্থ আত্মসাৎ এবং অন্যান্য আর্থিক প্রতারণা সম্ভবত: কর্মচারী দ্বারা সংঘটিত সবচেয়ে বেশী চুরির ঘটনা। ব্যক্তিগত লাভের জন্য, কর্মচারীরা ওয়াসার সম্পত্তি বাসায় নিয়ে পুনঃরায় বিক্রি করতে পারে। নিম্নমানের মানবসম্পদ ব্যবস্থাপনার জন্য, ব্যক্তিগত লাভের বাহিরে নিয়মতান্ত্রিক চুরির ঘটনা ঘটতে পারে। অতৃপ্তিকর কর্মপরিবেশ এবং বেতন প্রক্রিয়ায় স্বচ্ছতার অভাব কর্মচারীদের অসৎ পথে পরিচালিত করতে পারে।
Description	<p>Unethical behaviour of staff can take many forms, such as theft of money or resources. Embezzlement and other kinds of financial fraud are perhaps the most common kind of employee theft. It can also occur that employees take home assets of the WASA to resell them for personal benefit.</p> <p>Beside personal greed, systematic theft of money or assets by staff may be the result of bad human resources management. Unsatisfying employment conditions as well as lack of transparency in remuneration processes may lead to further illicit practices by staff.</p> <p>http://zamcom.smetoolkit.org/zambia/en/content/en/727/Preventing-Employee-Fraud</p>
Red flags	<ul style="list-style-type: none"> Money, equipment or materials frequently disappear from within the organisation’s premises Asset registers are not kept up to date

	<ul style="list-style-type: none"> Unreasonably high consumption of goods such as fuel or spare parts in some departments Computers, printers or even cars are repeatedly claimed as defect without clear rules what happens with them
Documented examples	<p><i>Employee Theft</i> (http://businesspracticalknowledge.wordpress.com/legal-security/employee-theft/):</p> <ul style="list-style-type: none"> Larceny is defined as the unlawful taking of personal property with intent to deprive the rightful owner of it permanently. This is the type of theft that involves an employee outright stealing cash or property from the employer. It is differentiated from embezzlement by the fact that embezzlement refers to theft by someone who is in a position of trust and legally allowed access to the cash or items they are stealing. Both of these types of theft are characterized by the fact that they occur after money has been received by the business which is different from skimming (see below). Skimming is another form of theft that can be cash or property, but what makes it distinct is the point in time at which it occurs. Skimming specifically refers to the removal of cash from an organization before it has been recorded and is therefore referred to as an, “off-the-books” crime. Skimming can be done by any employee that has access to incoming cash before it is recorded and this often includes salespeople, tellers, and cashiers. From a business perspective skimming can be far more impactful than larceny or embezzlement. This is because it is much harder to detect missing cash that has never been recorded.

অর্থ ব্যবস্থাপনা Financial management

Efficient and effective management of money is important for the WASA's operations. There are a number of integrity risks regarding financial management. Employees using different methods to get higher checks and staff working in the payroll department manipulating the company's payroll account can have significant consequences. A common way to cover up fraud or theft of money is to falsify financial documents and accounts.

11. ভ্রমটিগ্রহণ হিসাব পদ্ধতি Error-prone accounting systems

Category	Financial management
বর্ণনা	বিলিং এর জন্য ম্যানুয়াল বা অপরিপূর্ণ তথ্যবিদ্যা, মিটার রিডিং এবং হিসাবের জন্য অপরিপূর্ণ তথ্যবিদ্যা পদ্ধতির ব্যবহার তথ্য হেরফের এবং অর্থ চুরির জন্য একটা সহায়ক পরিবেশ তৈরী করে। এটা আরো খারাপ আকার ধারণ করে যদি নথিপত্র, হিসাব এবং প্রতিবেদন যারা অর্থসমূহের ব্যবস্থা করে তাদের দ্বারা নিয়ন্ত্রণ এবং নিরীক্ষণ ঠিকমত না করা হয়। একটা ভ্রমটিগ্রহণ হিসাব বিজ্ঞান পদ্ধতি অনিয়মগুলো সহজ করে দেয় এবং তা একটা জনহিতকর কার্যেও অর্থ এবং সম্পত্তি চুরি করার সুযোগ সৃষ্টি করে। একটা ভ্রমটিগ্রহণ হিসাব পদ্ধতির চর্চা অন্যান্য ক্ষতিকর ব্যবসার ভ্রমটিগ্রহণের করতে এবং প্রতিরোধ করতে সমস্যা তৈরী করে।
Description	Using manual or inadequate electronic systems for billing, meter reading and accounting creates an environment conducive to the manipulation of data and embezzlement of funds. This is further aggravated if documentation, accounting and reporting aren't controlled and audited properly by those managing finances. An error-prone accounting system makes it easy to cover up irregularities and thereby creates opportunities for theft of utility money and assets. Bad accounting practices also make it difficult to detect and prevent other detrimental business flaws (Wu 2005).
Red flags	<ul style="list-style-type: none"> Manual accounting or old electronic accounting system Inadequate documentation of payments

	<ul style="list-style-type: none"> Inexistent or badly managed archives
Documented examples	<p><i>Good Governance in the Kenyan Water Sector (GIZ, 2013):</i></p> <ul style="list-style-type: none"> Using manual or inadequate electronic systems for billing, meter reading and accounting makes it easier to manipulate data and embezzle funds. This was demonstrated by a recent case, which saw 25 million Kenyan shillings (€ 225,000) stolen from a utility's bank account. <p><i>Investigation into Corrupt Conduct of Sydney Water Employees and Others (ICAC 2011):</i></p> <ul style="list-style-type: none"> An organisation's financial controls are central to strong governance. This inquiry revealed that Sydney Water's financial controls had a number of weaknesses that allowed [a contractor] to obtain money from Sydney Water. The controls did not reveal Mr Harvey's misuse of his financial delegations, order splitting to hide large transactions within his delegation, or his submission of questionable invoices for payment. [...] Sydney Water's systems allowed Mr Harvey to request, approve and certify delivery of services purportedly provided by [the contractor]. Mr Harvey was not required to involve any other Sydney Water person, including his supervisor, in these transactions. [...] Mr Harvey was able to circumvent the safeguard of delegation limits by splitting a large order into smaller components that fell within his largely unmonitored delegations. Order splitting effectively removes the cap on potential losses inherent in the delegation limit. With a heavy reliance on manual checks, rather than a more sophisticated automatic analysis of payment patterns, Sydney Water was not able to detect this behaviour.

12. সুব্যবস্থিত প্রতারণা Systematic fraud

Category	Financial management
বর্ণনা	<p>আর্থিক নথিপত্রের (চালান, চেক, ব্যয় প্রতিবেদন ইত্যাদি) এবং হিসাবের জালিয়াতি একটা সাধারণ চর্চা যা মিথ্যাচার এবং আরো উৎকৃষ্ট মানের চুরি ঢাকা দিতে করা হয় । ওয়াসা কি কাঠামোর উপর গঠিত এবং ক্রয় বা ক্রয় কার্য আর্থিক ব্যবস্থাপনা হতে পৃথক কিনা এর উপর ভিত্তি করে, মিথ্যা প্রকল্পে একটা সংস্থার বিভিন্ন বিভাগের বিভিন্ন কর্তা জড়িত থাকতে পারে । অর্থসংক্রান্ত কর্মচারীরা ক্যাশ প্রক্রিয়া হস্তান্তর পরিচালনার জন্য এবং অর্থপ্রবাহ নথিভুক্ত করতে দায়ী থাকে যা তাদের একটা ভগ্ন অবস্থানে রাখে যখন মিথ্যাচার কাজের কথা আসে । যখন তারা ব্যক্তিগত লাভ খুব জোরেসোরে করতে থাকে একই সময় তারা সমানভাবে তাদের তত্ত্বাবধায়ক এবং ব্যবস্থাপক দ্বারা অর্থ আত্মসাৎ বা অবৈধ অর্থ প্রদানে চাপের মুখে থাকতে পারে ।</p>
Description	<p>The falsification of financial documents (invoices, checks, expense reports etc.) and accounts is common practice to cover up fraud and more sophisticated forms of theft. Depending on how the WASA is structured and whether the procurement or purchasing function is separated from the financial management, fraud schemes may involve various actors across several departments of an organisation. Financial staff members are responsible for handling cash processing transfers and documenting financial flows, which puts them in a vulnerable position when it comes to fraudulent acts. While they themselves may be actively pursuing private gain they may equally be pressured by supervisors or managers to help embezzle funds or make illicit payments. Other acts of systematic distortion may be linked to cost-based regulations: private WASA for example have considerable incentives to manipulate the accounting data through straightforward fraud or "creative" accounting practices, e.g. shifting costs from unregulated to regulated activities in order to inflate the costs and negotiate higher water prices with the regulator. A fictitious invoice is any invoice not represented by a legitimate sale and purchase. Another fictitious invoice scheme is for an individual to arrange for invoices to be sent to and paid by the WASA but the invoicing business does not</p>

	<p>exist (Greene, 2013) Check tempering: This involves employees using WASAs' checks to pay themselves. The simplest and most popular way this is done is by employees simply writing a check to themselves and depositing it in their account. Often this includes the employee forging the signature of the person authorized to write checks. Another way employees tamper with checks is by reissuing the WASA's old outstanding checks but altering the payee to themselves. The WASA in this case has already recorded the check and deducted the cash accordingly so when the check is deposited by the employee, there isn't any good indication that something has gone wrong (Business Practical Knowledge. Employee Theft) http://businesspracticalknowledge.wordpress.com/legal-security/employee-theft/</p>
<p>Red flags</p>	<ul style="list-style-type: none"> • General red flags systematic fraud: • Change of lifestyle of financial staff – spending patterns do not match their income • Contractors and other business partners always want to deal with the same staff and leave payment processes unfinished if the person is unavailable • Lots of bilateral meetings between financial staff and the same individual or individuals, without clear purpose • A lot of payments by the same staff are issued just below the threshold for higher authorisation • Financial staff or accountants that are refusing to take holidays. • Red flags for fictitious invoice / check tempering: • Photocopied invoices or invoices that have been tampered (e.g., sections have been "whited out" and typed over) • Invoice numbers from the same vendor that occur in an unbroken consecutive sequence • Invoices from companies with a P.O. Box address and/or no phone number • Invoices from companies with the same address or phone number as an employee • The amount of each invoice from a particular vendor falls just below a threshold for review • Multiple companies that have the same address and phone number • Vendor names that appear to be a "knock-off" of well-established businesses (i.e., names spelled very similarly to well-established businesses)
<p>Documented examples</p>	<p><i>Audit Splashes more Scandals at Water Agency (in Kenya) (Siringi 2010):</i></p> <ul style="list-style-type: none"> • An audit has exposed more rot in the Water ministry that could have led to the loss of about Sh 200 million through questionable deals. The National Water Conservation and Pipeline Corporation (NWPC) might have lost Sh 137 million in a year through un-procedural payments for goods and services. The Efficiency Monitoring Unit (Emu) says about Sh 60 million more may have been lost through irregularly drawn cheques, undelivered goods, theft and double payments to suppliers. • [The Emu report] identified double payments for goods and services, forgery of cheques, and collusion as some of the ways through which money may have been lost from the agency. <p><i>Focus on Employee Fraud – Purchasing Frauds</i> (http://www.mcgovernreene.com/archives/archive_articles/Craig_Greene_Archives/Focus-Employee_Frauds-Purch.html)</p> <ul style="list-style-type: none"> • Over-billing is a method where the individual submits an inflated or altered invoice for payment. The overpayment is then diverted, paid to the employee, or an accomplice. A 61-year-old employee of a national retail chain was indicted for defrauding his employer of more than \$2 million. He was an employee for more than 15 years and was responsible for leasing building to house the company's stores. On 22 leases, he altered the documents,

	<p>including the forgery of letters to the company for fictitious legal and maintenance services. He also altered the company's copy of the leases so that the billings for these services would match the leases.</p> <p><i>Investigation into corrupt conduct of Sydney Water employees and others (ICAC, 2011):</i></p> <ul style="list-style-type: none"> The invoices [...], totalling \$25,500, which Mr Makucha submitted to Mr Harvey for payment by Sydney Water, were a ruse concocted between Mr Makucha and Mr Harvey so that Mr Makucha could obtain money from Sydney Water for his personal use. To the knowledge of both Mr Harvey and Mr Makucha, the invoices falsely represented that they were for the sale of buildings to Sydney Water.
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13. অপরিষ্কৃত রাজস্ব সংগ্রহ Inefficient revenue generation

Category	Financial management
বর্ণনা	রাজস্ব সংগ্রহের জন্য প্রচলিত সমস্যা হলো উদাহরণ স্বরূপ বিল কমিয়ে দেখানোর জন্য মিটার রিডার এবং ক্রেতার মধ্যে পার্শ্ব অর্থ গ্রহণের জন্য কুটযোগ অথবা অবৈধ সংযোগ ঢাকা দিতে ওয়াসার কর্মচারীদের সাথে স্থানীয় পানি সংঘগুলোর যোগসূত্র যা অধিক পানি নষ্ট এবং রাজস্ব সংগ্রহের নিম্ন ক্ষমতায় পরিণত করে।
Description	Common problems in revenue generation include, for example, collusion between meter readers and customers in order to receive side payments for under-billing, or the involvement of WASA staff with local water cartels to cover up illegal connections, leading to higher water losses and low efficiency in revenue generation.
Red flags	<ul style="list-style-type: none"> High levels of non-revenue water Low billing efficiency
Documented examples	<p><i>Construyendo Integridad en el Sector Agua – relatos desde Guatemala (van der Kerk/WIN 2014):</i></p> <ul style="list-style-type: none"> “People didn’t want to pay for their water”, says Marco Antonio, president of the community development council of La Esmeralda (Tejutla/San Marcos, Guatemala). (...) “We visited everyone and told them that money is needed to improve the service. We also made an agreement with the whole community that if someone wouldn’t pay we would cut off the water supply. We had to cut 2 people off. Then they realized how important the water is. Now everyone pays for their water. But what work it was to convince them! (...)” <p><i>Good governance in the Kenyan water sector [GIZ, 2013]:</i></p> <ul style="list-style-type: none"> Common problems are, for example, collusion between meter readers and customers in order to receive side payments for under-billing, or the connivance of company staff with local water cartels to cover up illegal 18 connections, leading to higher water losses and low collection efficiency. <p><i>Corruption practices and the available complaint, feedback and redress tool(s) and anti-corruption tool(s) in water and sanitation sector – Bondo District [Kwaho/UNDP 2009]:</i></p> <ul style="list-style-type: none"> It becomes difficult for consumers to know who to deal with even in revenue collection as staff does not have a clear system of identification. They say it is not unusual to get one official presenting himself as a ministry official in one month and a SIBO staff the next. Such confusion creates loopholes that allow corruption to thrive as it makes follow-up difficult.

14. বেতনাদি প্রদানে প্রতারণা Payroll fraud

Category	Financial management
বর্ণনা	ওয়াসার বেতনাদির জন্য অনেক অর্থ খরচ হয়। যদি কোন নিয়ন্ত্রণ কলাকৌশল এর জন্য বিরাজমান না থাকে তবে প্রতারণার সুযোগ অধিক থেকে যায়। এটাতে বেতন চেক হেরফের, সময় নথিগুলো জালিয়াতি বা অনুপস্থিত ভৌতিক কর্মচারীদের উপস্থিত দেখা দিতে পারে।
Description	<p>Large amounts of money flow through a WASA's payroll account. If no control mechanisms are in place, the potential for fraud is very high: It can range from manipulating pay checks, falsified time sheets, or the employment of inexistent ghost workers.</p> <p>Employees can make use of payroll schemes by manipulating the amount on their check or reproducing the check to cash a check more than once. Another concern for WASAs is the employees who work in the payroll department. If there are no controls in place, the payroll employees can not only inflate their checks but also grant (or "sell") bonuses and extra vacation time. One method of theft in the payroll department involves creating a "ghost" employee on the payroll. This "ghost" doesn't exist or is a relative or friend who does not work with the WASA, but the WASA will send checks that are collected by the "ghost's" creator or friend whose name is used. (Business Practical Knowledge website, 'Employee Theft').</p>
Red flags	<ul style="list-style-type: none"> • Red flags for falsified time sheets: • Similar employee names entering and leaving the system at about the same time • More than one employee's hours increasing for no apparent reason • More employees doing overtime for no apparent reason and with no apparent result • Red flags for ghost employees: • Employee files that have missing personnel file information • A number of employees with the same mailing address, or using post boxes as mailing addresses • More than one employee using the same bank account for the deposit of wages • Employees with no withholding taxes, insurance, or other normal deductions
Documented examples	<p><i>Payroll Frauds</i> (Finlay 2010)</p> <ul style="list-style-type: none"> • Payroll manipulation is common where pays are calculated on any sliding basis, whether time or piecemeal work. The most common example of this is employees clocking on early and clocking off late to increase the number of hours for which they are paid. The fraud does not need to be hidden as the payments are recorded as legitimate expenses. Verification is often overlooked when more senior employees are submitting claims, when it is less likely that the claim will be questioned by a junior employee. The most common forms of the fraud are: Falsifying time sheets to increase the hours 'worked'; have someone else clock you in and out when you are not there, or simply waiting around for some time before clocking off, to increase the recorded hours 'worked'; physically adjusting the time on the clock when you clock in and out; falsifying the type of work done to be paid a better rate on the different work; and falsifying qualifications to be placed on a higher wage rate. • A ghost is a fictitious employee added to the payroll. Wages or salary is paid to the ghost and is taken by the perpetrator. The larger the company is, the more difficult it gets to detect ghost workers, particularly when employees are spread over a number of separate geographic locations and where the payroll function is centrally controlled. This scheme is possible

	when the officer authorizing wage payments will not recognize the ghost's name on the payroll list. Or that officer could be the perpetrator. Hiding the fraud is not necessary as the payments are made and recorded as legitimate operational expenses. By inserting a ghost into the payroll system, that ghost will be paid a wage, and the wage can be collected by the perpetrator.
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15. দুর্বল অর্থ ব্যবস্থাপনা পদ্ধতি Weak financial management systems

Category	Financial management
বর্ণনা	বিলিং এবং হিসাবের জন্য ম্যানুয়াল বা অপরিপূর্ণ ইলেক্ট্রনিক পদ্ধতির ব্যবহার তথ্য হেরফের করা এবং অর্থ আত্মসাৎ করা সহজ করে দেয়। এটা আরো খারাপ রমপ নিতে পারে, যদি যারা অর্থ ব্যবস্থাপনা করে তাদের দ্বারা যদি প্রতারণামূলক দলিল, হিসাব এবং প্রতিবেদন যথাযথ নিয়ন্ত্রণ এবং হিসাব নিরীক্ষণের মাধ্যমে উন্মোচন না করা হয় (গ্রিনি ২০১৩)। দুর্বল অর্থ পদ্ধতি, পদ্ধতি এবং প্রতিনিধিত্বকারী কর্তৃপক্ষকে সহজে ফাঁদে ফেলতে পারে, যার ফলে চুরি এবং অর্থ অন্যায়রমপে আত্মসাৎ এর ঝুঁকি থাকে।
Description	<p>Using manual or inadequate electronic systems for billing and accounting makes it easier to manipulate data and embezzle funds. This is further aggravated if fraudulent documentation, accounting and reporting by those managing finances aren't uncovered through proper controls and audits (Greene, 2013). Weak financial systems make it easier to circumvent procedures and delegated authority, which in turn increases the risk of theft and misappropriation of funds.</p> <p>The following illicit practices may be the result of weak financial systems – but are not limited to the financial department of an organisation (ICAC):</p> <p>An employee failing to record purchases properly in order to misappropriate cash.</p> <p>An employee misappropriating cash from a machine or whilst cash is in transit.</p> <p>An employee accepting or soliciting money or a benefit to provide cash to a third party.</p> <p>An employee accepting or soliciting money or a benefit to provide a good or service to a third party without taking a cash payment from that party.</p> <p>An employee being bullied or threatened to misappropriate cash or avoid proper payment for a good / service by a third party.</p> <p>An employee artificially inflating the value of a good / service to misappropriate cash.</p>
Red flags	<ul style="list-style-type: none"> • Inadequate payment documentation • Missing supporting documents for payments • Regular 'short cut payments' • Lots of payments of figures just under the amount that requires additional signatures • Questionable invoices • Inadequate payment documentation • Lots of corrections in manual cash books or pristine records – i.e. a manual cashbook that looks as if they have been written on the same day • Accountants that are refusing to take holidays.
Documented examples	<p><i>Enhancing Water Integrity in the Provision of Quality Water and Sanitation Services in Kenya (KeWI / GIZ 2012):</i></p> <ul style="list-style-type: none"> • Fiscal transfers i.e. cheques being manipulated in the Banks or water sector organisation's service counters. • Cashiers using company money to make loans to colleagues. • Cashiers exchanging money for favours <p><i>Making Anti-Corruption Approaches Work for the Poor: Issues for Consideration in the Development of Pro-Poor Anti-corruption Strategies in</i></p>

	<p><i>Water Services and Irrigation (Plummer, 2007):</i></p> <ul style="list-style-type: none"> In South Asia, a donor-funded poverty reduction project included the construction of septic tanks in locations selected by communities. Following a competitive tender, the municipality noted that the bids received were all three times the standard unit rate. To get around what was perceived as collusion amongst the tenderers, and high prices, the chief municipal engineer proposed to the community that they take on the construction of the project—it would also provide work for community members. This was agreed and two community leaders, the most educated, were given the task of managing the finances. Initially, there were some concerns that the accounts were not open to the rest of the community, but when one leader started smoking imported cigarettes rather than the local ones, the community lost faith and in a public meeting involving donor representatives, demanded that the accounts be made public. The costs of materials and payment for labor were posted at the entry to the slum at the end of each week for the remainder of the work.
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ক্রয় এবং চুক্তি ব্যবস্থাপনা Procurement and contract management

Fraud in bidding and awarding of contracts is a hotspot for corruption. Corrupt procurement can take many forms, for example tailoring project specifications to a corrupt bidder, providing insider information, limiting bid advertising, shortening bid periods and breaching confidentiality (TI & WIN 2008). It can also be the case that bidders collude and submit complementary bids for example. A bidder can as well include false statements in its bid or take advantage of information asymmetries and charge inflated prices for services and material. The concealment of financial status by the contractor or the project owner at the time of placing the contract can also be an integrity risk as well as the subcontracting of other firms.

16. দুর্নীতিযুক্ত ঠিকা প্রক্রিয়া Corrupted tendering process

Category	Procurement and contract management
বর্ণনা	<p>চুক্তি জয়ে প্রতারণা দুর্নীতির একটা মারাত্মক উৎপত্তি স্থল। দুর্নীতিপূর্ণ ঠিকা প্রক্রিয়া বিভিন্ন আকার নিতে পারে; উদাহরণ স্বরূপ একজন নিদিষ্ট নিলামকারির নিকট প্রকল্পের বিষদবিবরণ, আভ্যন্তরীণ তথ্য যোগান, নিলাম প্রকাশনা সীমিত করা, নিলাম সময় কমানো এবং গোপনীয়তা ফার্স করা। একটা ওয়াসা এমনকি ঠিকা দান পদ্ধতি অবৈধভাবে এড়াতে পারে এবং একটা নিদিষ্ট কোম্পানীকে চুক্তি পুরস্কৃত করতে পারে (ট্রান্সপারেন্সি ইন্টারন্যাশনাল/উইন ২০০৮)</p>
Description	<p>Fraud in the awarding of contracts is a hotspot for corruption. Corrupt tender processes can take many forms, for example tailoring project specifications to a specific bidder, providing insider information, limiting bid advertising, shortening bid periods and breaching confidentiality. A WASA can even illicitly avoid the tender procedure and directly award the contract to a specific company. (Transparency International / WIN, 2008).</p> <p>Clientelism and favoritism are equally forms of how preferential treatment in awarding of contracts undermines quality work of contractors. Such preferential treatment is not linked to higher quality work or qualifications, but result from vested interests of individuals within the WASA or supervisory board. Clientelism and favoritism can lead to poor value for money in construction of infrastructure, the implementation of maintenance contracts and the supply of other services and goods.</p>
Red flags	<ul style="list-style-type: none"> Manipulation of procurement thresholds Unreasonable prequalification requirements Contract specifications too narrow or too broad

	<ul style="list-style-type: none"> • Failure to make bidding documents available to all bidders • Short or inadequate notice to bidders • Complaints from losing or excluded bidders • Several contract awards to the same company • Rotation of winning bidders • Qualified companies fail to bid • Award to company other than the lowest qualified bidder • Poorly supported disqualifications • Winning bid is very close to budget or cost estimate
<p>Documented examples</p>	<p><i>Examples from the Global Infrastructure Anti-Corruption Centre (Stansbury, 2008):</i></p> <ul style="list-style-type: none"> • A procurement manager is managing a competitive tender between contractors. One of the contractors offers a free holiday to the procurement manager if the procurement manager awards the contract to the contractor. The procurement manager does so. • Example adapted from original source for utility context by WIN: A procurement manager is required to organise the hire of dredges for the network extension of the utility. Dredge hire companies are at that time offering discounts of approximately 25% off their published hire prices for long-term hires. The procurement manager and two friends set up a company ('Dregeco') which is registered in the names of the two friends. Half the shares in Dregeco are secretly held as nominee for the procurement manager. Dregeco obtains a quote including discount from a dredge hire company. The procurement manager obtains the published rate sheets (excluding discounts) from two other crane companies. Dregeco supplies a written quote to the contractor to supply the cranes at a rate slightly lower than the published rates of the two other dredge hire companies, but at a higher rate than the rate quoted by Dregeco. The procurement manager uses the two rate sheets and the quote from Dregeco as three competitive quotes, and awards the contract for the supply of dredges to Dregeco. These documents are placed on the procurement file, creating the false impression that there has been genuine competitive pricing, and that the hire contract has been awarded to the cheapest supplier. Dregeco makes a profit. The procurement manager does not disclose to the contractor his interest in Dregeco. The contractor pays more for the hire than it would have done if the contract had been awarded, including discount, to one of the other dredge hire companies. <p><i>Corruption in Public Service Delivery: Experience from South Asia's Water and Sanitation Sector (Davis 2004):</i></p> <ul style="list-style-type: none"> • [In water and sanitation (W&S) service provision] ... field staff often pointed to the procedures by which professional engineering staff award and implement construction contracts with private firms. Two processes operate to subvert fair and honest contracting in W&S services: contractor cartels and political influence in contractor selection. [...] One contractor described the process as follows: 'A group of [contractors] meet on the weekend in the office. We have a list of contracts being offered. We draw names out of a bag to see who will be the winner for each contract. That person decides what he will bid for the contract, and everyone else bids something higher than that.' <p><i>Good Governance in the Kenyan Water Sector (GIZ, 2013):</i></p> <ul style="list-style-type: none"> • Frequently, projects are awarded to the officials' [or decision-makers'] 'preferred' contractor, regardless of the bid quality or price. This results in poor quality work, which can lead to high maintenance costs or dysfunctional infrastructure.

	<p><i>AWIS Facilitator's Guide (Visscher, Hermann-Friede 2011):</i></p> <ul style="list-style-type: none"> Tender procedures may be well organised, but we found an example in which everything seemed legitimate because three companies were bidding for a project. In fact this was not the case because the three companies, which had different names, belonged to members of the same family and were not independent.
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17. ঠিকাদারদের নিম্নমানের কার্যসম্পাদন **Poor performance of contractors**

Category	Operation and maintenance; procurement and contract management
বর্ণনা	পরিচালনা কাজ করার জন্য ওয়াসা সাধারণত বাইরের ঠিকাদারদের কাছ থেকে কিছু সেবা এবং সরঞ্জাম পেয়ে থাকে। কিন্তু ঠিকাদাররা অর্থ এবং সময় বাঁচাতে পারে যদি তারা নিম্ন মানের কাজ করে বা জিনিস তৈরি করে। সাধারণত: এ বিষয় ঢাকা দিতে এবং ঘুষ রদবদলের জন্য অনুগ্রহ করতে কর্মচারী এবং ঠিকাদারদের মধ্যে কূটযোগ প্রয়োজন।
Description	<p>In carrying out their operations WASAs usually obtain some services and goods from external contractors. But contractors can “save” money and time if they provide lower quality work or products. Usually collusion between staff and contractors is required to cover this up, and favours or kickbacks are exchanged.</p> <p>Failure to meet agreed standards of services and goods means that the organisation doesn't receive value for money. Insufficient quality may significantly increase costs of operations and maintenance or, in the worst cases, the entire task and investment has to be redone.</p>
Red flags	<ul style="list-style-type: none"> Complaints regarding quality of goods and services Continued acceptance of poor quality goods and services and unfinished tasks Insufficient resources and/or unclear mandate, functions and attributions of the unit(s) that is (are) supposed to control the execution of contracts
Documented examples	<p><i>Corruption Practices and the Available Complaint, Feedback and Redress Tool(s) and Anti-corruption Tool(s) in Water and Sanitation Sector – Bondo District, Kenya (KWAHO / UNDP 2009):</i></p> <ul style="list-style-type: none"> One of the areas where residents allege corruption thrives is in the procurement of contractors and of equipment. They point to the fact that some of the contractors for the projects are known for their incompetence but are still awarded projects, either because they bribe those with the responsibility for identifying contractors or because of their connections to the political leadership. Indeed in one of the projects, there was a pump installed that was meant to be new but even a casual glance shows one that it was an old pump that had just been painted. [According to one commentator] “If we had good representatives, these are things that should not be accepted.” <p><i>Integrity pacts in the water sector (WIN/Transparency International 2011):</i></p> <ul style="list-style-type: none"> [If a contractor or operator] won a bid with a very low price, but once the contract is signed, charges higher fees, withholds delivery or performs poorly to compensate for low income or uses substandard materials or out-dated equipment, to offset costs. [Suppliers or w]inning bidders/contractors offsetting bribes and other payments with work that is poor quality, defective or to different specifications than those contracted. Faulty or sub-specification work may require early repairs or expensive correction. <p><i>Examples from the Global Infrastructure Anti-Corruption Centre (Stansbury, 2008):</i></p> <ul style="list-style-type: none"> A concrete supplier is obliged to supply concrete to a particular specification. The concrete supplier deliberately supplies concrete of a

	<p>cheaper and inferior specification, but invoices the contractor for the required specification.</p> <ul style="list-style-type: none"> An earth-moving sub-contractor signs a contract with the contractor to remove unsuitable material from site and to replace it with suitable material. The earth-moving sub-contractor will be paid by the load. The contractor appoints a quantity surveyor to count on site the number of loads removed and replaced by the earth-moving subcontractor. Each load will have a written load certificate which will be signed by the earth-moving sub-contractor and counter-signed by the quantity surveyor. The manager of the earth-moving sub-contractor agrees with the quantity surveyor that the quantity surveyor will falsely certify more loads than the earth-moving sub-contractor actually undertakes. In return, the earthmoving sub-contractor will pay the quantity surveyor 30% of the payment received by the earth-moving sub-contractor for each false load. The quantity surveyor certifies 20 false removals and 20 false replacements. The earth-moving sub-contractor submits both its genuine and its false certificates to the contractor for payment. The contractor pays in full, resulting in an illicit profit to the earth-moving subcontractor. The earthmoving sub-contractor pays the quantity surveyor his share. A roofing subcontractor installs a waterproof roof membrane. The membrane is accidentally perforated during installation, which means that it could leak. The membrane needs to be approved by the contractor's supervisor before it is covered over. The membrane should be rejected and replaced owing to the perforations. The subcontractor offers to make a payment to the supervisor if he/ she certifies that the sub-contractor's defective membrane is watertight. The supervisor accepts. The payment is made by the subcontractor to the supervisor and the supervisor issues the certificate. The subcontractor submits the certificate to the contractor, and obtains full payment for the defective membrane. Neither the subcontractor nor supervisor discloses to the contractor that the membrane is defective. A contractor has been delayed in completing the project. Two reasons could account for the delay. The first is the delayed delivery of materials by one of the contractor's suppliers for which delay the contractor is responsible under the contract and for which he/ she would be liable to pay liquidated damages to the project owner. The second is a change to the specification for which delay the project owner is responsible under the contract and for which the contractor would be entitled to receive an extension of time and additional cost. The contractor is aware that the whole or part of the actual cause of the delay is the supplier delay. However, the contractor submits a written claim to the architect appointed by the project owner which alleges that the whole delay was attributable to the change in specification. The architect accepts the contractor's claim, and awards the contractor an extension of time and additional payment. The project owner pays the additional payment.
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18. সেবা এবং সরঞ্জামের বর্ধিত মূল্য **Inflated prices for services and materials**

Category	Procurement and contract management
বর্ণনা	সেবা এবং মালামালের বর্ধিত মূল্য নির্ধারণ করা হতে পারে যদি কর্মচারী এবং সরবরাহকারীরা অন্য নিলামদারদের বাদ দেওয়ার জন্য গোপন চুক্তি করে (উদাহরণ স্বরূপ অসম্মতি বা অন্যান্য কারণে যা যাচাই করা কঠিন)। নতুন অধ্যায় চলাকালে, প্রয়োজনীয় সরঞ্জাম বা প্রকল্পের কার্যদিবস বা চুক্তির পরিবর্তন ইচ্ছামত বেশী হিসাব করে যারা একাজের সাথে জড়িত তারা অতিরিক্ত অর্থ নিতে পারে। ঘুষ প্রদান করা হতে পারে অপরিষ্কৃত সেবা বা সরঞ্জাম সরবরাহ অনুমোদন করতে।

Description	Inflated prices for services and materials may be accepted if staff and suppliers collude to exclude other bidders (for example because of “non-compliance” or other reasons that are difficult to verify). During the design stage, required materials or man-days for projects or repair contracts may be intentionally overestimated so that those involved can keep the extra money. Kickbacks may be paid to gain approval for the delivery of insufficient services or materials.
Red flags	<ul style="list-style-type: none"> Prices paid for materials and equipment are above the prices at shops and markets
Documented examples	<p><i>Good Governance in the Kenyan Water Sector (GIZ, 2013):</i></p> <ul style="list-style-type: none"> For example, prices may be inflated when procuring goods and services; kickbacks may be paid to decision makers [...]. <p><i>Corruption in Public Service Delivery: Experience from South Asia’s Water and Sanitation Sector (Davis 2004):</i></p> <ul style="list-style-type: none"> The quid pro quo for the contractor kickback system is complicity of agency staff in the use of substandard materials, falsified materials invoicing, and the use of construction “shortcuts” in the field. For example, if a 20kg manhole cover is noted in the design specifications, a contractor might use a cheaper 12 or 15kg cover. In a repair contract, staff may report that 200m of pipe need replacement when only 100m are actually faulty. Funds are budgeted for the full length, and the cost of the extra 100m of pipe can be pocketed.

19. নিম্নমান নিয়ন্ত্রণ Poor quality control

Category	Procurement and contract management
বর্ণনা	নিম্ন গুণাগুণ নিয়ন্ত্রণ দুর্নীতি চর্চার সুযোগ করে দেয় যেমন- প্রকল্প বিলম্ব সামলাতে ঘুষ । প্রকল্প বিলম্ব অনেক সময় মাল সরঞ্জাম দেরীতে সরবরাহর কারণে হয়ে থাকে । প্রকল্প বিলম্ব দশ এড়াতে ঠিকাদাররা উদাহরণ স্বরূপে ওয়াসাকে ঘুষ প্রদান করে থাকে ।
Description	<p>Poor quality control opens up opportunities for corrupt practices such as bribes to cover up project delays. Project delays are often caused by delayed delivery of materials. In order to avoid project delay penalties the contractor offers bribes to the WASA for instance.</p> <p>In some cases the contracted company subcontracts another company, for instance if certain aspects of the requirements for services and goods are not in the competence of the company. This entails the risk of collusion between the contractor’s staff and subcontractors. It can also be the case that the subcontractor bribes and/or colludes with its supervisor (e.g. a quantity surveyor) in order to meet agreed standards of services and goods. This can lead to poor quality for the contracted company and in the end for the WASA that awarded the project.</p>
Red flags	<p>Bribery and/or collusion between subcontractors and supervisors:</p> <ul style="list-style-type: none"> Continued acceptance of poor quality goods and services and unfinished tasks by the supervisor Contractor complains about poor quality goods and unfinished tasks <p>Bribes to cover up project delays:</p> <ul style="list-style-type: none"> The contractor is not billed for damages for delays in project execution or completion
Documented examples	<p><i>Bribery and/or collusion between subcontractors and supervisors (Global Infrastructure Anti-Corruption Centre, GIACC 2008):</i></p> <ul style="list-style-type: none"> A roofing subcontractor installs a waterproof roof membrane. The membrane is accidentally perforated during installation, which means that it could leak. The membrane needs to be approved by the contractor’s

	<p>supervisor before it is covered over. The membrane should be rejected and replaced owing to the perforations. The subcontractor offers to make a payment to the supervisor if he/ she certifies that the sub-contractor's defective membrane is watertight. The supervisor accepts. The payment is made by the subcontractor to the supervisor and the supervisor issues the certificate. The subcontractor submits the certificate to the contractor, and obtains full payment for the defective membrane. Neither the subcontractor nor supervisor discloses to the contractor that the membrane is defective.</p> <p><i>Bribes to cover up project delays (Global Infrastructure Anti-Corruption Centre, GIACC 2008):</i></p> <ul style="list-style-type: none"> A contractor has been delayed in completing the project. Two reasons could account for the delay. The first is the delayed delivery of materials by one of the contractor's suppliers for which delay the contractor is responsible under the contract and for which he/ she would be liable to pay liquidated damages to the project owner. The second is a change to the specification for which delay the project owner is responsible under the contract and for which the contractor would be entitled to receive an extension of time and additional cost. The contractor is aware that the whole or part of the actual cause of the delay is the supplier delay. However, the contractor submits a written claim to the architect appointed by the project owner which alleges that the whole delay was attributable to the change in specification. The architect accepts the contractor's claim, and awards the contractor an extension of time and additional payment. The project owner pays the additional payment.
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20. ঠিকাদারদের অর্থপ্রদানে বিলম্ব, স্বল্পতা বা প্রত্যাখান **Delaying, reducing or refusing payments to contractors**

Category	Procurement and contract management
বর্ণনা	ওয়াসা কর্মচারীরা তাদের ব্যক্তিগত লাভের জন্য ঠিকাদারদের চাপের মধ্যে রাখতে, জেনে বা অবৈধভাবে ঠিকাদারদের যথা সময়ে অর্থ প্রদানে বিলম্ব করতে বা প্রত্যাখান করতে পারে। ওয়াসা কর্মচারীরা অর্থ প্রদানের সনদ প্রকাশে বিলম্ব করতে কনসালটেন্টকে ঘুষ প্রদান করতে পারে কারণ অর্থ গ্রহণের সময় তাদের পর্যাপ্ত অর্থ থাকে না। কিছু ক্ষেত্রে, অর্থ প্রদানের সনদগুলো তাড়াতাড়ি পাওয়া নিশ্চিত করতে, ওয়াসা কর্মচারীরা ঠিকাদারদের কাছ থেকে অর্থ চাইতে পারে।
Description	WASA staff may knowingly and illicitly delay or refuse due payments to the contractor to put him under pressure to achieve a personal profit. WASA staff may also bribe the consultant to delay the issuance of a payment certificate because they do not have sufficient funds at the time the claim for payment is received. In some cases, WASA staff asks for a fee from the contractor to ensure that payment certificates are paid quickly.
Red flags	<ul style="list-style-type: none"> Contractors complain about delayed or outstanding payments Contractors complain about delayed issues of payment certificates Contractor gets extorted to pay a fee in order to receive a payment certificate
Documented examples	<p><i>Global Infrastructure Anti-Corruption Centre, GIACC 2008:</i></p> <ul style="list-style-type: none"> A contractor has properly completed the works and is entitled to receive a final certificate. The engineer appointed by the project owner refuses to issue the final certificate to the contractor unless the contractor pays him 5% of the final certificate value. The project owner offers the architect a future appointment on another project if the architect delays the issue of payment certificates, which are due to the contractor. The architect agrees.

সুশাসন, ব্যবস্থাপনা এবং নিয়ন্ত্রণ Governance, management and controls

Good governance, management and controls are vital for the performance of WASAs because they allow monitoring the actions of management and directors and thereby mitigating integrity risks. Discretion in important decisions can for example generate loopholes for corruption on both management and lower levels. Similarly, key positions can be misused for corrupt practices and have negative effects on the behaviour of staff. The authority of decision makers can also be misused when utilising vehicles, assets or staff for private purposes. Generally speaking, unclear roles, responsibilities and processes increase integrity risks.

21. হিসাব নিরীক্ষণ প্রক্রিয়ায় অনিয়ম Irregularities in auditing process

Category	Governance, management and controls
বর্ণনা	হিসাব নিরীক্ষণ ওয়াসা, এর কাঠামো, প্রক্রিয়া, প্রকল্প এবং সেবার মূল্যায়ন করবে, এ ধারণা দেয়। ইহা সেজন্য একটা নিয়ন্ত্রণ কলাকৌশল হিসেবে ব্যবহার করা যেতে পারে যা কাঠামোর অবৈধ চর্চা এবং দুর্নীতি বা দুর্বলতা উন্মোচনে সাহায্য করতে পারে। তাছাড়া হিসাব নিরীক্ষণই নিজেই দুর্নীতিগ্রস্ত। ব্যক্তি সকল যারা দুর্নীতি চর্চার সাথে নিযুক্ত বা যারা সাধারণভাবে যা আশা করা হয় তার নিচে কাজ করে, তারা তাদের লাভের জন্য হিসাব নিরীক্ষণের ফলাফল প্রভাবিত করার চেষ্টা করতে পারে। ইহা হিসাব নিরীক্ষকের সাথে একটা গোপন চুক্তি বা এমন একজন হিসাব নিরীক্ষকের নির্বাচন করতে প্ররোচনা করে যে কিছু অনুগ্রহের জন্য কিছু নির্দিষ্ট সমস্যা অন্ধভাবে দেখে থাকে।
Description	An audit is meant to evaluate WASAs, their (financial) system, processes, projects and services. It can therefore also be used as a control mechanism that can help to unveil illicit practices and corruption or weaknesses in the system. Nevertheless, audits themselves are prone to corruption. Individuals who are engaged in corrupt practices or who simply performed below expectations may seek to influence the results of the audit to their benefit. This can result in collusion with the auditor or lead to the selection of an auditor who is known to turn a blind eye to certain issues when being offered a “favour”.
Red flags	<ul style="list-style-type: none"> • Audit report is positive despite obvious shortcomings • Insufficient controls on audit reports
Documented examples	<p>Definition of “Audit” from <i>The Anti-Corruption Plain Language Guide</i> (Transparency International, 2009): An internal or external examination of an organisation’s accounts, processes, functions and performance to produce an independent and credible assessment of their compliance with applicable laws, regulations and audits.</p> <p><i>Integrity pacts in the water sector</i> (WIN/Transparency International 2011):</p> <ul style="list-style-type: none"> • Supervisors and auditors fail to play their role – they are bought or biased. • Acceptance of false certificates or cost misallocations. • Duplicate invoicing for goods and services is allowed. • Fraudulent or false certification of the project’s successful completion. • Auditors and accountants doing final accounts are biased or ‘bought’, and are therefore willing to support false certificates. • WASA staff or members of the supervisory board can count on being able to use corrupt means to obtain favours from auditors and supervisors who can ignore the under-performance that will help save costs.

22. সঠিক প্রতিবেদন না করা Improper reporting

Category	Governance, management and controls
বর্ণনা	উদ্দেশ্যে প্রণোদিত এবং অন্যায়ভাবে নিয়মতন্ত্র সংস্থার বা দাতা সংস্থার কাছে প্রতিবেদনে তথ্যের হস্তক্ষেপ, অস্পষ্টতা, ক্রটিপূর্ণ ব্যবহার ওয়াসার শুধুমাত্র খারাপ কার্য ঢাকা দেয় না, তাদের দুর্নীতি লুকাতেও সহায়তা করে। ওয়াসার ভিতরের প্রতিবেদন ক্রটিপূর্ণ হতে পারে যদি কর্মচারী সদস্যরা উদাহরণ স্বরূপ প্রতিবেদন করে যা কোন কাজ না করেই সমস্যা ঠিক করা হয়েছে বা মাঠ থেকে তথ্য সংগ্রহ করার কোন চেষ্টা নেওয়া হয়নি এবং ঠিক অংকের পরিবর্তে শুধুমাত্র মোটামুটি হিসাব(যেমন-ব্যবহারের পরিমাণ, এলাকার পরিমাণ, সেবার ধারাবাহিকতা ইত্যাদি) দেওয়া হয়েছে।
Description	Deliberate tampering of data, vagueness and inaccuracies in reporting to regulatory bodies or donors may not only cover up the bad performance of a WASA but may also hide corrupt behaviour. Reporting within a WASA can be flawed if staff members report for example that problems have been fixed even though no action has been taken, or if no effort is made to collect information in the field, and only estimates rather than actual figures (e.g. on consumption, coverage, continuity of services etc.) are reported
Red flags	<ul style="list-style-type: none"> • Different figures are reported to the regulator, donors and the public • Staff provide information very quickly when it comes to WASA internal reporting requests (an indication that estimates are being used rather than e.g. actual meter readings) • The regulator does not validate data from WASAs
Documented examples	<p><i>Improving Transparency, Integrity and Accountability in Water Supply and Sanitation</i> (González de Asís et al 2009):</p> <ul style="list-style-type: none"> • In one major water utility in Asia, for example, nearly half of the flow and pressure gauges installed in the network were not in working order. The low-level staff responsible for reading and recording these data entered “estimates” rather than actual readings in the record books. Some data might be wilfully misrepresented by linemen and meter readers. A service problem might be reported as “fixed” even if no action has been taken. • [L]ack of trust between the utility and the public is often a problem. People simply do not believe the data provided by the water company.

23. দলিলসমূহ নিপুণতার সাথে নিজ উদ্দেশ্য সাধনে ব্যবহার Manipulation of documents

Category	Governance, management and controls
বর্ণনা	যথাযথ নথি সংরক্ষণ এবং নিয়ন্ত্রণ যদি বর্তমান না থাকে তবে দলিল এবং তথ্যের মিথ্যাকরণ বা জালকরণ সহজে ঘটতে পারে। ক্রয়, কর্মচারী, বিলিং এবং রাজস্ব সংগ্রহ, রক্ষণাবেক্ষণ এবং কাজের তফসিল, জিনিসপত্রের তালিকা এবং ক্রেতাদের অভিযোগ সমস্যার উপর নথিতাদি এবং তথ্য কর্মচারী, ব্যবস্থাপক এবং পরিচালনা বোর্ডের সদস্য দ্বারা অবৈধ চর্চা ঢাকার জন্য নিজ ইচ্ছামত ব্যবহার হতে পারে।
Description	Falsification of documents and facts can happen easily if proper record-keeping and controls are not in place. Records and information on issues of procurement, staffing, billing and revenue collection, maintenance and work schedules, inventories and customer complaints may be manipulated by staff, management or BoD members to cover up illicit practices.
Red flags	<ul style="list-style-type: none"> • Lots of corrections in handwritten documents or pristine records – i.e. a file on a project that looks as if the whole project documentation has been written on the same day • Records not being kept up to date • Operational and project monitoring reports showing inconsistencies
Documented examples	<p><i>Water Integrity Training Manual</i> (UNDP-WGF/SIWI/WIN/Cap-Net/WaterNET 2011):</p> <ul style="list-style-type: none"> • Manipulation of documents and facts to cover up use of uncertified materials in construction.

	<ul style="list-style-type: none"> Corruption to manipulate information for auditing authorities. <i>Global Corruption Report</i> (Transparency International/WIN, 2008): [In India, a grassroots organisation found out] that people listed as labourers on public works projects never got paid, and that large payments were made for construction projects that were never built. During the contract execution stage [for projects], most corruption risks are associated with bribery and kickbacks to secure positive audit and oversight reports, so it is good to have a third party watching.
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24. গুরুত্বপূর্ণ পদগুলো অপব্যবহার Misuse of key positions

Category	Governance, management and controls
বর্ণনা	উচ্চ পদস্থ: ব্যবস্থাপকগন যেমন প্রধান নির্বাহীকর্মকর্তাগন, ব্যবস্থাপক পরিচালকগন বা স্থায়ী কর্মসচিবগন প্রায়শ: ওয়সার সম্পদে হস্ত নিষ্কেপ করে থাকে এবং তারা স্বাধীন এবং নিরপেক্ষভাবে সিদ্ধান্ত গ্রহণ করতে পারে। সংস্থার দুর্বল শাসন এবং তত্ত্বাবধায়ন বোর্ড বা নিয়ন্ত্রণকারীর মাধ্যমে তত্ত্বাবধায়নের অভাবে, উচ্চ পদস্থ ব্যবস্থাপকগন নীতিবিরুদ্ধ সিদ্ধান্তের মাধ্যমে তাদের নিজ অবস্থানগত ক্ষমতার অপব্যবহার করে অর্থ বিভিন্নদিকে পাচার এবং আত্মসাৎ বা ব্যক্তিগত স্বার্থে লাগাতে পারে
Description	<p>High-level managers like CEOs, managing directors or permanent secretaries often have access to the WASA's resources and can take decisions fairly independently. With a weak organizational governance and the lack of oversight through a supervisory board or the regulator higher-level managers can misuse their position to siphon and embezzle funds or pursue private interests through unethical decisions.</p> <p>Corruption thrives in situations where important decisions (high volume of money, decisions that affect people with different interests etc.) are being made and where uncontested discretion hides expenditure and the rationale behind it from colleagues and the public. Such discretionary power can be used as an opportunity and incentive to gain illegal benefits. (UNDP-WGF / SIWI / WIN / Cap-Net / WaterNET 2011).</p> <p>In institutions where corruption is rampant at the decision-making level, the day-to-day behaviour of staff is also affected. Managers are in a particularly strong position to either encourage or minimise corrupt conduct. Unattractive employment conditions or inadequate selection procedures may result in a lack of commitment and capacities of managers.</p>
Red flags	<ul style="list-style-type: none"> Change of lifestyle of staff in key positions – spending patterns do not match their income Several relatives of staff in key positions are employed by the WASA or work as contractors for the WASA Disproportionate investments in infrastructure being made in areas where staff members in key positions or their relatives live Some staff can take important decisions (e.g. concerning investments, hiring or procurement) without having to consult with colleagues Insufficient or inexistent internal procedures concerning the documentation of decisions, and/or weak culture of internal control
Documented examples	<p><i>Good Governance in the Kenyan Water Sector</i> (GIZ, 2013):</p> <ul style="list-style-type: none"> Decision makers or powerful stakeholders seek to protect their interests and maintain their positions of power by, for example, withholding information and excluding other relevant stakeholders from dialogue and decision making. <p><i>Water Corruption Prevents Progress</i> (Worldwatch Institute website, 2008. Accessed in December 2014)</p> <ul style="list-style-type: none"> The Lesotho Highlands Water Project is a bi-national project between the

	governments of Lesotho and South Africa. It is aimed at supplying water to the industrial heartland of South Africa and generating energy for impoverished Lesotho. The multi-billion dollar investment offers economic growth and greater water security for underserved communities in the region. The project also presents water officials with countless opportunities to become rich on the side. In 2002, Lesotho courts sentenced the project's chief executive to prison for accepting bribes from 18 multinational companies that were vying for construction contracts.
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25. পানির উৎস সমূহের অত্যধিক উত্তোলন এবং দূষণ **Over-abstraction and pollution of water sources**

Category	Governance, management and controls
বর্ণনা	পানি প্রাপ্যতায় ঘাটতি - হয় মাত্রাতিরিক্ত পানির উত্তোলন বা উৎপত্তি স্থলে দূষণ বা কিছু নির্দিষ্ট এলাকার কৌশলগত নিম্নমানের সেবা যা দুর্নীতি চর্চার সুযোগ করে দেয়। ইহা ঘুষ আদান প্রদানের সুযোগ এবং কর্মচারী এবং ক্রেতাদের মধ্যে গোপন চুক্তি বৃদ্ধি করে যারা নেটওয়ার্কের সাথে বৈধ বা অবৈধভাবে যুক্ত হতে ইচ্ছা করে। মাত্রাতিরিক্ত পানির উত্তোলন এবং দূষণ নিয়ন্ত্রণকারী কর্মকর্তাদের সম্ভাব্য ঘুষের মাত্রা বৃদ্ধি করে দূষণ, ময়লা পানির নিঃসরণ এবং পানির মাত্রাতিরিক্ত উত্তোলনের সামাল দেওয়ার জন্য।
Description	A reduction in water availability – either because of over-exploitation, pollution of sources or strategic under-serving of certain areas – opens avenues for corrupt practice. It increases opportunities for bribery and collusion between staff and customers who wish to get connected (legally or illegally) to the network. Over-exploitation and pollution also increase the likelihood of kickbacks to regulatory officials to cover up pollution, wastewater discharge and over-abstraction. In general, it becomes more challenging to operate a WASA in times of scarcity and increased demand without stretching regulations and breaching service agreements. (UNDP-WGF / SIWI / WIN / Cap-Net / WaterNET 2011)
Red flags	<ul style="list-style-type: none"> • Water levels in sources lower than usual • Higher levels of contamination in source water • Complaints about water scarcity in certain areas/regions
Documented examples	<p><i>Water, water everywhere? Charting the growth of organized water theft (Global Initiative Against Organized Crime):</i></p> <ul style="list-style-type: none"> • Each year Israel uses 15% more water than its renewable supply, while Jordan annually withdraws 30% more water from groundwater sources than is replenished. The effects of these shortages are exacerbated in conflict environments. Contracted drivers bringing water supplies in Jordan's Za'atari refugee camp, which currently holds 100,000 Syrian refugees, must fend off theft, vandalism, and aggression, and supplies are often hijacked and redirected to tanks that refugees have stolen. • In Kenya, where droughts have become more frequent, reports indicate a rise in water theft crimes in urban slums. Disconnections of water pipes by criminals who collect and sell water have become common occurrences in these areas, where there is a lack of sufficient access to piped water. Data from the country's largest slum (approximately 1.5 million inhabitants) estimate that on average there are seventy-five incidents of water theft reported each day. <p><i>Corruption Practices and the Available Complaint, Feedback and Redress Tool(s) and Anti-corruption Tool(s) in Water and Sanitation Sector – Bondo District (KWAHO / UNDP 2009):</i></p> <ul style="list-style-type: none"> • The scarcity and demand for water opens too many avenues for corruption to be practised. The projects serve huge populations and are therefore not

	<p>able to meet the huge demands for water. This gives rise to illegal connections and people bribing for faster connections.</p> <p><i>Examples mentioned by sector expert:</i></p> <ul style="list-style-type: none"> Informal service providers and other actors may extract too much water without licences, affecting a WSP's sources and resulting in insufficient water available for water provision in the service area.
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26. বাহিরের লোক দ্বারা চুরি এবং লুণ্ঠন Theft and vandalism by externals

Category	Operation and maintenance
বর্ণনা	বাহিরের স্টেকহোল্ডার দ্বারা সম্পত্তির এবং সরঞ্জামের চুরি এবং লুণ্ঠন ওয়াসার কার্য সম্পাদনে সাংঘাতিক প্রভাব ফেলতে পারে। নিম্ন আয়ের এলাকাতে সচরাচর সমস্যা হলো লুণ্ঠন এবং হার্ডওয়্যারের চুরি যা (প্রতিযোগিতার ভয়ে যা অনিয়মিত পানি বিক্রেতা দ্বারা হয়ে থাকে (জিটিজেড -২০১৩)।
Description	Theft and vandalism of assets and material by external stakeholders can have severe impacts on the performance of a WASA. Typical problems in low-income areas include vandalism and the theft of hardware (often carried out by informal water vendors fearing competition) (GIZ, 2013)
Red flags	<ul style="list-style-type: none"> Frequent instances of theft and vandalism in certain parts of the service area
Documented examples	<p><i>"Water company loses Sh200m pipes to thieves" (Ringa 2013):</i></p> <ul style="list-style-type: none"> A water company has lost pipes and valves worth more than Sh200 million to vandals. The thieves are making a fortune by selling the pipes to unscrupulous scrap metal dealers. Last year the Mombasa Water Supply and Sanitation Company lost hundreds of pipes, valves, bolts, manhole covers and a large volume of water, all valued at Sh200 million. Managing director Alome Achayo said on Thursday that this year alone the vandals had struck 10 times, causing damage to infrastructure worth Sh10 million and water losses of Sh10 million. In the recent incidents, pipes covering six kilometres in the upmarket Nyali suburb had been stolen. The vandals also made away with pipes covering one kilometre along the Makupa Causeway. <p><i>Water, water everywhere? Charting the growth of organized water theft (Global Initiative Against Organized Crime):</i></p> <ul style="list-style-type: none"> Perhaps one of the best known incidents of water theft occurred in Sudan in 2008, when rebel factions in the country seized a UNICEF water rig. The stolen drilling rig was part of a project led by the State Water Corporation, with UNICEF support, and was critical to meeting the basic needs of hundreds of thousands of refugees in Darfur. The rig was thought to have been transported to Chad, and was never recovered.

27. কর্মকর্তা-কর্মচারী এবং সম্পদের ব্যক্তিগত ব্যবহার Private use of staff and assets

Category	Governance, management and controls
বর্ণনা	কিছু নির্দিষ্ট শর্তের অধীনে ওয়াসার কর্মকর্তা এবং কর্মচারীদের সুবিধা প্যাকেজের অংশ হিসেবে সংস্থার সম্পত্তি ব্যক্তিগত ব্যবহারের জন্য অনুমতি পেয়ে থাকে। এতদসত্ত্বেও সিদ্ধান্ত গ্রহণকারীগণ এবং ব্যবস্থাপকগণ তাদের ক্ষমতার অপব্যবহার করে অন্যান্য কাজ করতে কর্মচারীদের উপর চাপ সৃষ্টি করতে পারে যেমন বন্ধু-বান্ধব এবং আত্মীয়সজনদের নিত্য ব্যক্তিগত কাজ যা ব্যক্তিগত সাহসী কার্য বা অনুগ্রহ। তারাও সংস্থার সম্পত্তিতে হস্তক্ষেপ করতে পারে যেমন-গাড়ী বা জমি এবং সেগুলো রাজনৈতিক প্রচারনার সমর্থন জন্য যেমন ব্যক্তিগত ভ্রমণ বা কোন ঘটনার জন্য ব্যবহার করতে পারে।
Description	Under certain conditions the staff of WASA may be allowed to privately use the assets of the organisation as part of their benefit package. However, decision makers and managers may misuse their authority to pressure staff to handle

	other tasks that are private business ventures or favours to friends and relatives. They can also access organisation's assets such as vehicles or land and use them to support political campaigns, for private travel or to hold events, for example.
Red flags	<ul style="list-style-type: none"> • Vehicle log books not maintained in an appropriate level of detail • Staff member always claims to be busy with tasks for the same person • High recurrent procurement needs of bureau material that is unexplained by actual work done in the office
Documented examples	<p><i>Deepening Governance in Water and Sanitation Services [GIZ 2012]:</i></p> <ul style="list-style-type: none"> • [The following risks and issues were identified regarding the] Interference of BoD in WSPs operations: [...] Directors pursue private interests in influencing operational decisions: In one case, the BoD put pressure on the Management to permit an ally to plant maize on the area of a treatment plant, arguing this would not interfere with the operation of the treatment plant, 5) In one case, a Director demanded from the technical manager to reconnect a commercial customer due to vested interests/ relationships.

28. পরিচালক বোর্ডের পক্ষপাতিত্বমূলক সংবিধান **Biased constitution of BoD**

Category	Governance, management and controls
বর্ণনা	একটা সংস্থার পরিচালক বোর্ডের ব্যবস্থাপনা এবং সিদ্ধান্ত গ্রহণে তত্ত্বাবধান এবং নিয়ন্ত্রণ ভূমিকা রয়েছে। ফলাফলে বোর্ড সদস্যরা সংস্থার পরিচালনা এবং কৌশলগত উন্নয়নে কিছু সুনির্দিষ্ট সিদ্ধান্ত প্রভাবিত করতে পারে। মনোনয়ন পদ্ধতি প্রয়োগ করা যেতে পারে যা অযাচিত প্রভাবনার দ্বারা উন্মুক্ত করে দিতে পারে। অনেক ক্ষেত্রে, বোর্ড সদস্যদের নিয়োগ রাজনৈতিক বিষয় হতে পারে এবং যা পৃষ্ঠপোষকতা এবং স্বজনপ্রীতির দিকে ঠেলে দিতে পারে। যার ফলে, বোর্ডের গঠন নির্দিষ্ট রাজনৈতিক স্বার্থ হাসিলের জন্য পক্ষপাতদুষ্ট হতে পারে।
Description	The Board of Directors (BoD) of an organisation has an oversight and steering role in management and decision-making. Consequently, board members are in a position to exert influence on certain decisions related to the operations and strategic development of an organisation. Nomination procedures may not be enforced, which can open the door for undue influence. In many instances the appointment of board members continues to be a political matter, and is therefore prone to patronage and nepotism. As a consequence, the composition of the board may be biased towards certain political interests.
Red flags	<ul style="list-style-type: none"> • Constitution of board not in line with governance guidelines • Nomination procedures are unclear or not enforced • Majority of board members belong to the families, parties or other kinship of local politicians • Board members are appointed without proper justification or qualification
Documented examples	<p><i>Deepening Governance in Water and Sanitation Services (Nordmann 2012):</i></p> <ul style="list-style-type: none"> • [The following risks and issues were identified regarding the] nomination and appointment of BoD members: 1) Current nomination procedures are not enforced and therefore prone to abuse, 2) It was stated that in one case candidates for the BoD needed approval from Council (contrary to Corporate Governance (CG) Guideline provisions) and 3) Composition of the BoD does not match provisions of CG Guideline in some cases. <p><i>Corruption Practices and the Available Complaint, Feedback and Redress Tool(s) and Anti-corruption Tool(s) in Water and Sanitation Sector – Bondo District (KWAHO / UNDP 2009):</i></p> <ul style="list-style-type: none"> • The South Sakwa Water project was steeped in controversy, pitting the WSP against the catholic church which was the originator of the project. While there were clear cases of mismanagement, the church insisted on selecting those who could be in the management committees. The project

	ended up with a committee that could not question some of the practices that only stalled the project.
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29. বাহিরের লোক দ্বারা বাধা সৃষ্টি Interference by externals

Category	Governance, management and controls
বর্ণনা	রাজনৈতিক ব্যক্তিবর্গ সংস্থার ব্যবস্থাপনাকে অবহেলা করে এবং তাদের ভূমিকাকে অবজ্ঞা করে ওয়াসার পরিচালনা, কাজ বা কলাকৌশলগত সিদ্ধান্ত নেওয়ার ব্যাপারে বাধা সৃষ্টি করতে পারে।
Description	Political actors may interfere with WASA's operations, and strategic decisions, thereby breaching their role and undermining the organisation's management.
Red flags	<ul style="list-style-type: none"> Local politicians involve themselves in decisions related to the operational management of WASA (like tendering) Local politicians interfere in recruitment processes to get “their” candidate selected for the BoD despite apparent lack of expertise Several individuals associated with politicians are employed by the organisation or work as contractors for the organisation Insufficient or inexistent internal procedures concerning the documentation of decisions, and/or weak culture of internal control
Documented examples	<p><i>Dhaka Water Supply and Sewerage Authority (DWASA), Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014</i></p> <ul style="list-style-type: none"> Corruption is a factor, which has been aggravating the water problems and considerably disrupted the water governance in general. Water distribution in the slums area in Dhaka City is informally governed by various groups such as political leaders, middle-men and middleman with the help of DWASA officials. Middle-men of the slums control the whole water distribution process and are backed up by severe corruption of DWASA officials. Water charges set by those middle-men are not controlled and thus become too high for the slums dwellers. Public participation in decision-making is not encouraging and there is no accountability from DWASA officials. <p><i>Good governance in the Kenyan water sector (GIZ, 2013):</i></p> <ul style="list-style-type: none"> Councils and local authorities [are reluctant] to accept the fact that PDAMs are now commercial, autonomous entities governed by the Company Act and are subject to regulation. Local politicians attempt to manipulate public consultations on tariff adjustment in order to maintain low tariffs and receive popular support at election time. <p><i>Corruption practices and the available complaint, feedback and redress tool(s) and anti-corruption tool(s) in water and sanitation sector – Bondo District (KWAHO/UNDP 2009):</i></p> <ul style="list-style-type: none"> A project that was meant to serve North Sakwa stalled after pipes had been laid and the infrastructure was almost completely laid because of political sabotage and due to interference by the local leadership who wanted changes in design to serve their areas of interest.

30. পরিচালক বোর্ডের ব্যক্তিগত স্বার্থ এবং উন্নতিসাধন Personal interests and enrichment of BoD

Category	Governance, management and controls
বর্ণনা	ওয়াসাতে পরিচালক বোর্ডের সাথে ধরা এবং বোর্ড সদস্যদের স্বার্থের দ্বন্দ্ব বোর্ডের পেশাগত পরিচালনা এবং তত্ত্বাবধানে বাধা সৃষ্টি করতে পারে। বোর্ড সদস্যরা নিয়োগ বা সংস্থার পরিচালনা ব্যক্তি স্বার্থে চালিত করা সংক্রান্ত সিদ্ধান্তসমূহ প্রভাবিত করতে পারে।
Description	In WASAs with a Board of Directors (BoD), capture and conflicts of interest of board members often interfere with the professional operation and oversight of the board. Board members may try to influence decisions related to recruitment or the operations of the organisation pursuing private interests. By communicating directly with staff members, board members may divide employees and management or demand preferential treatment of certain customers (e.g. reconnection of households or commercial users that did not pay their bills). Unjustified enrichment of board members may occur if they receive bribes or benefits in exchange for certain actions or decisions, or if they maximise the number of meetings and the allowances they receive.
Red flags	<ul style="list-style-type: none"> • Board expenditures represent a high share of operating costs • Change of lifestyle of board members– spending patterns or open displays of wealth such as watches and cars that do not match their income • Blocking or promotion of certain decisions without sound arguments • Relatives and friends of board members are recruited or promoted without obvious qualifications • Board members participate in international study tours and conferences without good reason
Documented examples	<p><i>Good Governance in the Kenyan Water Sector (GIZ, 2013):</i></p> <ul style="list-style-type: none"> • In comparison with other African countries, board expenditures in many Kenyan WSPs go beyond acceptable and justifiable levels. However [...] there are significant differences between the WSPs in terms of board expenditures [...] Excessive board expenditure may, for example, result from an unreasonably high frequency of board meetings. <p><i>Deepening Governance in Water and Sanitation Services (Nordmann 2012):</i></p> <ul style="list-style-type: none"> • [The following risks and issues were identified regarding the interference of BoDs in WSPs' operations:] 1) It was stated that councillors / politicians represented on the BoD behave as if the WSP was their property, 2) Directors communicate directly with staff members of the WSP (e.g. provide manipulated information partly to divide staff and management, share confidential content of BoD meetings), 3) Directors attempt to influence recruitment decisions of human resources management <i>to ensure that a particular person is employed (nepotism).</i>

31. অস্বচ্ছ দায়, দায়িত্ব এবং প্রক্রিয়া Unclear roles, responsibilities and processes

Category	Governance, management and controls
বর্ণনা	পরিষ্কারভাবে উল্লেখিত কর্তব্য, দায়িত্ব এবং প্রক্রিয়া (প্রশাসন, ব্যবস্থাপনা, যোগাযোগ, তত্ত্বাবধান, পরিচালনা, পর্যবেক্ষণ এবং ভারসাম্য রক্ষা তাদেরকে ধরে রাখতে ভিত্তি যোগায় যারা অবৈধ কাজের চর্চার জন্য দায়ী এবং যারা বিভিন্ন অবস্থানের কর্মচারীদের সিদ্ধান্তের জন্য প্রদত্ত অধিকারের আদেশ যোগান। ওয়াসার শাসনের ঘাটতি (যেমন-কিভাবে বোর্ড স্টেকহোল্ডার বা জনগনের কাছে দায়বদ্ধ, হারিয়ে যায়, অপরিষ্কার বা দ্বৈত প্রতিবেদন ইত্যাদি) সুযোগসন্ধানী ব্যবহারের সাথে পরিবর্তন হওয়ার সুযোগ দেয় যেমন ব্যক্তিগত সংস্থা বা জনগনের বিনিময়ে ব্যক্তিগত সুযোগ বা লাভ চূড়ান্ত করতে পারে। একই সময় এধরনের ঘাটতি এমন একটা অবস্থায় রূপ নিতে পারে যেখানে ব্যক্তিসকল আর দায়বদ্ধ থাকে না - যেমন-যদি এটা পরিষ্কার নয় কার অনুমোদনের মূল্যায়ন প্রয়োজন বা কার নয়।

Description	Clearly defined roles, responsibilities and processes (administrative, management, communication, supervision, operation, checks and balances, etc.) provide the basis to hold those who engage in illicit practices responsible and provide guidance on authorisation for decisions of staff in different positions. Gaps in the WASA's governance (e.g. how the board is accountable to the shareholders or the public; missing, unclear or double reporting lines, etc.) provide leeway for opportunistic behaviour, i.e. actors may maximise their individual benefit at the expense of the organisation and/or the public. At the same time such gaps can result in a situation where individuals are not held accountable – e.g. if it is not clear who needs to evaluate the sanctioning or not of somebody.
Red flags	<ul style="list-style-type: none"> • WASA has no (corporate) governance guidelines or statutes • Several processes are not clearly defined / no guidance or standard operating procedures available for key processes • Roles and responsibilities of several employees are not defined clearly • Split supervision arrangements / responsibilities for supervision are not clearly assigned to specific positions • Internal communication procedures are not set up or not clear • Staff, managers and/or board members repeatedly act outside their role or bypass procedures without facing remedies (e.g. board members interfering in operational decisions, managers bypassing procurement rules)
Documented examples	<p><i>Definition of “corporate governance” from The Anti-Corruption Plain Language Guide (Transparency International, 2009):</i></p> <ul style="list-style-type: none"> • Procedures and processes for how private sector organisations are directed, managed and controlled, including the relationships between, responsibilities of and legitimate expectations among different stakeholders (supervisory board, management, shareholders and other interested groups). <p><i>Regulation: Catalyst for Better Governance and Enhanced Integrity in Water Utilities? (Nordmann 2013):</i></p> <ul style="list-style-type: none"> • The core problem of utility governance is that these contracts or agreements are often violated or incomplete. They provide leeway for opportunistic behaviour, i.e. actors may maximise their individual benefit at the expense of the utility and/or the public. • Although transparent and accountable governance arrangements and practices are favourable to utility performance, poor governance practices prevail in many situations. This frequently results in a failure of utility management, i.e. activities and processes related to the planning, organising, staffing and leading of the utility in order to produce goods and deliver services efficiently. Management systems may also provide loopholes for the misappropriation of resources or manipulation of information, i.e. opportunities for the ‘abuse of entrusted power for private gain’.

32. অংশীদারিত্ব ব্যবস্থাপনার অভাব Lack of partnership management

Category	Governance, management and controls
বর্ণনা	<p>অংশীদারিত্ব ব্যবস্থাপনার অভাব দুর্বল শাসনের সৃষ্টি করে এবং প্রকল্প বাস্তবায়নকে বিলম্বিত করে। এতে করে ওয়াসার ভালো সেবা বাধাগ্রস্ত হয়। ওয়াসার মূল অংশীদার হলো সম্প্রদায় বা লোকসমাজ, নাগরিক সমাজ সংস্থাসমূহ, অন্যান্য খাত যেমন জেলা, বিভাগ এবং জাতীয় কর্তৃপক্ষসমূহ এবং বিভিন্ন সম্পৃক্ত মন্ত্রণালয়, দাতা সংস্থা, বেসরকারী সংস্থা এবং অন্যান্য। একটি প্রকল্পের সাফল্য বা অকৃতকার্য অংশীদারদের জটিলতা বা দুর্বলতা বা শক্তির উপর নির্ভর করে না বরং কিভাবে</p>

	অংশীদাররা প্রকল্পের সকল চ্যালেঞ্জ এবং সুযোগগুলি ব্যবহার করে তার উপর নির্ভর করে ।
Description	The key partners and stakeholders of WASA include the community, civil society organisations (e.g. NGOs), authorities on the district, regional and national level, various line ministries, donors, private providers, and others. Lack of partnership management can cause poor governance and delay project implementation. It thus affects service delivery and negatively influences customer satisfaction. The success or failure of projects is often not related to its complexity or the strengths and weaknesses of participants, it is more often determined by how partners handle or manage the challenges and opportunities of a project.
Red flags	<ul style="list-style-type: none"> • Slow performance • Conflicts • No cooperation in implementation of projects • Too narrowly focused job descriptions • Conflicting priorities • High level of bureaucracy
Documented examples	<i>Role of Stakeholders, Governments and NGOs, Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014:</i> <ul style="list-style-type: none"> • Various stakeholders along with governmental organization can play vital role regarding good water governance. From the study we found few thoughts, comments and observations from the respondent over CBO and NGOs role in water governance. The role of community based organisation (CBO) is not found to be significant rather occasional in low income areas. Although, theoretically CBO is a non-profit, run on a voluntary basis and are self-funded; but in practical it is very different in real (Sakib and Islam, 2014). Through CBO, the local leaders, owners of the households and DWASA officials earn fairly a lot of money.

মানব সম্পদের ব্যবস্থাপনা Human resources management

The lack of human resources management and good employment conditions may affect the performance of WASAs because staff is unqualified or lacks motivation. Theft of money or assets by staff, staff colluding with customers or suppliers may be the result of bad human resources management. Unsatisfying employment conditions as well as lack of transparency in remuneration processes may lead to further illicit practices by staff. A WASA's performance may also suffer from poorly qualified staff owed to the preferred recruitment and promotion of relatives and friends.

33. কর্মকর্তা এবং কর্মচারীদের জন্য কম অনুপ্রেরণা Low staff motivation

Category	Human resources management
বর্ণনা	ওয়াসার কার্যসম্পাদন বা কৃতিত্বের জন্য ব্যবহার এবং সেবার পরিচিতি বা ওরিয়েন্টেশন বিশেষ জরুরী । কর্মচারীদের দায়িত্ব রয়েছে তাদের চাকুরীর কর্তব্য পালন করা এবং চাকুরীর চুক্তির শর্ত অনুযায়ী উচ্চ মানের কাজ সম্পন্ন করা । অন্যদিকে, ওয়াসার নিশ্চিত করার দায়িত্ব রয়েছে যে কর্মচারীরা আশাশীতভাবে কাজ সম্পাদন করেন । কিন্তু দেখা গেছে যে বিভিন্ন কারণে কর্মচারীদের বোঝানো যায় না ভালোভাবে কার্য সম্পাদন করতে কারণ কর্মচারীদের কাজ সম্পাদন পরীক্ষণ করা হয় না, পরিচালনার সম্মত নীতিগুলি অনুসরণ না করা বা সেখানে উৎসাহ প্রদানের বা অনুমোদনের কোন সাধারণ পদ্ধতি নেই যা কর্মচারীদের নিবেদিতভাবে কাজ করতে নিশ্চিত করে ।
Description	Behaviour and service orientation of staff are essential for the performance of WASAs. Staff has the responsibility to fulfill their job duties and deliver high quality work as part of their employment contract. On the other hand WASAs are responsible to ensure that staff performs according to expectations. Employee motivation is highly dependent on the leadership style in an

	<p>organisation, especially when staff experience changes in the organisation. However, in reality staff may not be motivated to do a good job for different reasons; because staff performance is not monitored, agreed principles for conduct are not followed or there is simply no system of incentives or sanctions that ensures that staff is dedicated to their work.</p> <p>Lacking motivation of staff provides leeway for corrupt practices. If there is no reward for good performance, staff may seek to “reward” themselves. The same applies for insufficient salaries that do not allow staff to cover living costs. As a consequence, staff may look for opportunities to “top-up” their salaries. Inadequate employment conditions also can foster corrupt behaviour among staff, which is a key underlying factor for poor performance of a water sector organisation.</p>
<p>Red flags</p>	<ul style="list-style-type: none"> • Operation guidelines not enforced • Frequent complaints by employees • No system for rewards and incentives in place, or lower level staff are excluded from rewards and incentives • Low salary levels, and/or often delayed payments • Money, equipment or materials frequently disappear from within the premises • High absenteeism from work • Low punctuality of employees • Low quality of work • Low productivity • High staff turnover
<p>Documented examples</p>	<p><i>Low morale in the Kenyan police force (from Chepkilot 2005, p.4):</i></p> <ul style="list-style-type: none"> • The work performance of public sector workers in Kenya has been a major concern to the Kenyan government, civil society, development partners and the people of Kenya. The prevailing situation at the work place has been one of low work performance and poor service delivery. It is important to note that the public service provides the enabling environment under which the players in the economy are able to operate effectively and efficiently. One of the public sector departments which has experienced low morale is the police department. The low morale in the police force has seen the rise of insecurity across the country. The security situation has resulted in lack of foreign investor confidence. A large number of the investors have withdrawn from Kenya citing insecurity as the reason and moved to countries which they consider safe. This withdrawal, among other factors has contributed remarkably to the decline in the economy. One of the major problems facing the public sector has been identified as low motivation of workers. The problem indicators include: absenteeism from work stations, low quality work, low productivity, lateness, stealing of government property, corruption, insecurity, laziness, a high rate of complaints by the workers, and high staff turnover among the professional staff. According to Aseka (2002, p. 4), many of the problems in the public service could be attributed to low morale in the service. <p><i>The public service sector in Kenya (from Chepkilot 2005, p.19):</i></p> <ul style="list-style-type: none"> • However, two major problems continued to afflict the public service in Kenya: political nepotism and corruption. Aseka (2002, p. 3) indicates that soon after independence, political leaders found it expedient to use the public service as an instrument for patronage. This led to the tendency to reward political and personal loyalty with personnel recruitment staff promotions. This caused much disenchantment within the sector and led to the demotivation of personnel.

34. কর্মকর্তা এবং কর্মচারীদের দক্ষতার অভাব Low staff competence

Category	Human resources management
বর্ণনা	কর্মচারী বাছাই এবং পদোন্নতিতে স্বজনপ্রীতি এবং অনুগ্রহ বা প্রিয়পোষন একটা ওয়াসার অপ্রত্যাশিতমূলক বা অদক্ষ কর্মচারী থাকার সম্ভাবনা বৃদ্ধি করে থাকে। এটা সক্রম বা তৃতীয় পক্ষের জন্য ওয়াসার কর্মচারীদের সুযোগ নেওয়া সহজ যদি তারা আভ্যন্তরিন প্রক্রিয়া এবং পদ্ধতি বা প্রযুক্তিগত জ্ঞান সম্পর্কে ওয়াকিবাল না থাকে (যেমন- ক্রয়ের জন্য, পুনঃসংযোগ ইত্যাদি) ।
Description	Nepotism and favouritism in the selection and promotion of staff increases the probability of a WASA having incompetent staff. It is easier for colleagues or third parties to take advantage of WASA staff if they lack awareness on internal processes and procedures (e.g. for procurement, reconnections, etc.) or technical knowledge.
Red flags	<ul style="list-style-type: none"> Poor quality implementation/performance of tasks in some or many departments or teams within the WASA Non-compliance with defined procedures and processes or guidelines in some or many departments or teams within the WASA
Documented examples	<i>Improving Transparency, Integrity and Accountability in Water Supply and Sanitation (González de Asís et al. 2009):</i> <ul style="list-style-type: none"> Managers often do not have the skill to manage, even if they had autonomy and authority to manage, which often they do not.

35. কার্যস্থানের সঠিক প্রশিক্ষণের অভাব Lack of training relevant for workplace

Category	Human resources management
বর্ণনা	কার্যস্থানের উপযোগী প্রশিক্ষণ না দিয়ে অন্যান্য প্রশিক্ষণ দেওয়া হয় যাতে কর্মচারীদের প্রকৃত দক্ষতার বৃদ্ধি হয় না । এতে করে সংস্থার কার্য সম্পাদন এবং কৃতিত্ব লোপ পায় ।
Description	If employees are obliged to attend training courses which are not relevant for their individual workplace, the effect on staff performance is rather limited. Besides wasting the organisation's resources, employees are distracted from their work and might get discouraged. It has been observed that technical training at WASAs is rather limited, while training on administration and management is more common. It is questionable if this situation adequately reflects the training requirements of WASA's staff.
Red flags	<ul style="list-style-type: none"> Low staff performance Frequent complaints from customers about slow service and bad quality No training management system / no training plans in place No records of staff training No pre-course and/or post-course briefings No training goals set No feedback from trainees No links between learning outcomes and job description
Documented examples	<i>Bad practice: Failing to identify training needs (http://www.scottishwidows.co.uk/extranet/learning-development/regulatory-impact/training-competence-culture/example):</i> <ul style="list-style-type: none"> In one firm, staff were left to decide for themselves what training and development they might require with very little direction from management on what might be useful from a personal development or business perspective.

36. অস্বচ্ছ নিয়োগ এবং পদোন্নতি Non-transparent recruitment and promotion

Category	Human resources management
বর্ণনা	যদি মক্কেলঘেঁষা, স্বজনপ্রীতি এবং অনুগ্রহ মানবিক সম্পদ ব্যবস্থাপনায় পরিবেষ্টিত হয় কর্মচারী বা ব্যবস্থাপকগণের নিয়োগ সিদ্ধান্ত মেধাভিত্তিক বা যোগ্যতা অনুসারে হতে পারে না। উদাহরণ স্বরূপ এটা অর্থ বহন করে যে তত্ত্বাবধায়ক বোর্ডের সদস্যরা, ব্যবস্থাপনা বা মানবিক সম্পদ কর্মচারীরা তাদের অবস্থান বা ক্ষমতা পরিবার সদস্য বা বন্ধুবান্ধবদের অনুরোধ রাখতে এমনকি যদিও তারা যোগ্য বা উপযুক্ত নয় তাদের চাকুরী এবং পদোন্নতি দিতে অপব্যবহার করে। এটা অতিরিক্ত কর্মচারী এবং কম দক্ষ সম্পন্ন কর্মচারী এবং বা ব্যবস্থাপনার সৃষ্টি করে। এটা অন্যান্য কর্মচারীদের অনুপ্রেরিত করে না কারণ তারা মনে করে যে ভালো কাজ করা স্বত্তেও তারা পদোন্নতির সুযোগ পাবে না।
Description	If clientelism, nepotism and favouritism are entrenched in human resources management, decisions on appointments of staff or managers won't be merit-based or driven by qualifications. This could for example mean that supervisory board members, management or HR staff exploit their positions to award jobs and promotions, or to provide favours to friends or family members, even though they may not be qualified or deserving. This results in overstaffing and poorly qualified staff and/or management. Moreover, it can demotivate other staff, because they feel that despite good performance they will not stand chances for promotions.
Red flags	<ul style="list-style-type: none"> • Several staff from the same family • Poorly supported disqualifications of job applications • Several staff members that do not meet job requirements • Lack of or non-compliance with HR guidelines • Recruitments without open advertisements • Promotions issued without clear justification or not following the official patterns
Documented examples	<p><i>Definition of "Nepotism" from The Anti-Corruption Plain Language Guide (Transparency International, 2009):</i></p> <ul style="list-style-type: none"> • Form of favouritism based on acquaintances and familiar relationships whereby someone in an official position exploits his or her power and authority to provide a job or favour to a family member or friend, even though he or she may not be qualified or deserving. <p><i>Improving Transparency, Integrity and Accountability in Water Supply and Sanitation (González de Asís et al 2009):</i></p> <ul style="list-style-type: none"> • Staff, including senior managers, is often selected because of their political connections rather than their management abilities or technical skills. • Managers often do not have the skill to manage, even if they had autonomy and authority to manage, which often they do not. • Water utilities are overstaffed, primarily because of political interference and nepotism. Unions are very strong and generally well connected politically. • Accordingly, downsizing is a difficult task because of strong union opposition and explicit or implicit political support. Overstaffing ensures low productivity and low staff morale. • Utilities are not allowed to pay their professional staff members the going market rates for remuneration, which sometimes can be two or three times higher. • This means that they are unable to attract and retain high quality staff. Many staff members moonlight to obtain extra income, and corruption is rife in nearly all levels. • Utilities are dominated by engineers, and the career structure available for other disciplines like accountants, administrators, social scientists, and information technologists is somewhat limited. This is another disincentive for non-engineers to join. • Poor management, overstaffing, and promotions based on seniority or

	<p>political connections ensure that it is very difficult to recruit good staff, and if some do join, it is equally difficult to retain them because of lack of job satisfaction, poor working environment, and absence of incentives for good performance.</p> <p><i>Knowing your rights (ICAC):</i></p> <ul style="list-style-type: none"> • An employee (convenor/panel member/other) manipulating selection procedures to secure the appointment of a close friend or family member. • A selection panel member failing to declare a conflict of interest and acting to advance the interests of an applicant who is a close friend or a relative. • The convenor of a selection committee appointing members to the selection panel whom they can influence in order to ensure their favoured candidate will be selected.
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37. চাকুরীর অসন্তোষজনক শর্তাবলী Unsatisfying employment conditions

Category	Human resources management
বর্ণনা	কর্মচারীদের অনুপ্রেরণার অভাব দুর্নীতি চর্চার পথ সৃষ্টি করে দেয়। যদি সেখানে ভাল কাজের পুরস্কারের ব্যবস্থা না থাকে কর্মচারীগণ তাদের নিজেদের পুরস্কারের সুযোগ করে নেয়। একই ঘটনা ঘটতে পারে অপরিষ্কার বেতনের ক্ষেত্রে যা দ্বারা কর্মচারীরা জীবিকা নির্বাহ করতে পারে না। যার ফলে, কর্মচারীরা তাদের বেতনের অধিক আয় করতে সুযোগ খুঁজতে পারে। অপরিষ্কার চাকুরীর শর্তও কর্মচারীদের মধ্যে দুর্নীতিমূলক ব্যবহার বাড়াতে পারে যা ওয়াসার দুর্বল কার্যসম্পাদনের একটা মৌলিক কারণ।
Description	Lacking motivation of staff provides leeway for corrupt practices. If there is no reward for good performance, staff may seek to “reward” themselves. The same applies for insufficient salaries that do not allow staff to cover living costs. As a consequence, staff may look for opportunities to “top-up” their salaries. Inadequate employment conditions also can foster corrupt behaviour among staff, which is a key underlying factor for poor performance of a WASA.
Red flags	<ul style="list-style-type: none"> • Frequent complaints by employees • No system for rewards and incentives in place, or lower level staff are excluded from rewards and incentives • Low salary levels, and/or often delayed payments
Documented examples	<p><i>Corruption practices and the available complaint, feedback and redress tool(s) and anti-corruption tool(s) in water and sanitation sector – Bondo District (KWAHO/UNDP 2009):</i></p> <ul style="list-style-type: none"> • Lack of motivation of staff makes them prone to corrupt practices. There is no system in place to reward exceptional performance over and above their monthly dues. There is no bonus for meeting targets say in connections or revenue collection. The attitude of most of the staff has not changed from that of public service making it even more difficult to operate at optimal levels. <p><i>Improving Transparency, Integrity and Accountability in Water Supply and Sanitation (González de Asís et al. 2009)</i></p> <ul style="list-style-type: none"> • Poor management, overstaffing, and promotions based on seniority or political connections ensure that it is very difficult to recruit good staff, and if some do join, it is equally difficult to retain them because of lack of job satisfaction, poor working environment, and absence of incentives for good performance.

38. অস্বচ্ছ পারিশ্রমিক Non-transparent remuneration

Category	Human resources management
বর্ণনা	একটা প্রদান-পদ্ধতির ক্ষেত্রে স্বচ্ছতা মানে কর্মচারী এবং ব্যবস্থাপকদেরকে কিভাবে বেতন-ভাতাদি হিসাব করা হয় এবং প্রদান-পদ্ধতি পরিচালনা করা হয় তার উপর পর্যাপ্ত তথ্য যোগানো। পারিশ্রমিক প্রদানে স্বচ্ছতার অভাব ব্যক্তিগত কর্মচারী বা ব্যবস্থাপনার বিবেচনামূলক অর্থ-প্রদানের দিকে ঠেলে দিতে পারে এবং এরকম চর্চা নির্দিষ্ট করা কঠিন হয়ে যেতে পারে।
Description	In the context of a pay system, transparency means providing enough information for employees and managers to understand how salaries are calculated and how the pay system operates. A lack of transparency in remuneration processes can lead to discretionary payments to staff or management and makes it difficult to detect such practices. Moreover, lacking transparency or equality in remuneration can lead to envy and discontent among staff. If remuneration does not depend on staff or management performance, this can also undermine motivation and employee morale. If such performance-based salary schemes exists, it is crucial to have transparent criteria and processes according to which (and by whom) these payments are issued. (www.equalityhumanrights.com/advice-and-guidance/tools-equal-pay/checklists-equal-pay-in-practice/19-high-risk-grading-and-pay-practices/)
Red flags	<ul style="list-style-type: none"> • No remuneration guidelines • Unmotivated personnel • Unjustified variations in remuneration of staff members having a comparable position • Unjustified variations in the remuneration of men and women having a comparable position
Documented examples	<p><i>Executive remuneration transparency is not enough</i> (http://www.skillsportal.co.za/page/human-resource/1631493-Executive-remuneration-transparency-is-not-enough#.UtaEtPvDuKI)</p> <ul style="list-style-type: none"> • Despite a move toward greater transparency of executive remuneration, workers are becoming more dissatisfied, not less. The Association of Mineworkers and Construction Union's (AMCU) recent demand for double pay reflects the reality of this statement. The gap between high income and low-income earners has widened according to the 2013 Executive Directors: Practices and Trends report released by PricewaterhouseCoopers. The lack of legislative regulation on how executive remuneration is calculated could be one of the reasons why this gap continues to grow in the face of severe economic instability. The report highlights the fact that the new Companies Act does not specifically outline how directors should be remunerated.

39. কর্মকর্তা এবং কর্মচারীদের আইন-কানুন এবং নিয়মবিধি না জানা Rules and regulations not known to staff

Category	Human resources management
বর্ণনা	সহকর্মী বা তৃতীয় পক্ষের জন্য কর্মচারীদের কাছ থেকে সুবিধা নেওয়া সহজ যদি তাদের আভ্যন্তরীণ প্রক্রিয়া এবং পদ্ধতি (যেমন- ক্রয়ের জন্য ইত্যাদি) বা প্রযুক্তিগত নিয়মতন্ত্র সম্পর্কে ভালো জ্ঞান বা সচেতনতা না থাকে। পরিষ্কারভাবে বিবৃত শাসন কাঠামো, সেক্টর নিয়মতন্ত্রসমূহ এবং সংস্থার রীতিনীতি এক্ষেত্রে ভূমিকা রাখার জন্য অত্যন্ত গুরুত্বপূর্ণ।
Description	It is easier for colleagues or third parties to take advantage of staff if they have a low understanding or lack awareness on internal processes and procedures (e.g. for procurement, etc.) or technical regulations. Clearly defined governance

	structures, sector regulations and organisational rules are important to create a level playing field. To put them into action it is essential that staff and managers are knowledgeable about such rules and regulations. However, if certain procedures (e.g. for tendering, connections, or recruitment) are unknown, staff can easily be influenced by external actors or colleagues who pursue vested interests.
Red flags	<ul style="list-style-type: none"> • Non-compliance with defined procedures and processes or guidelines in some or many departments or teams within the WASA • The lack of understanding of the regulations on the management of WASA by the staff considered a matter of course
Documented examples	<p><i>Department of Public Health Engineering (DPHE), Water Sector Integrity in Bangladesh – Country Baseline Assessment:</i></p> <ul style="list-style-type: none"> • Only about 30% of Dhaka City enjoys conventional water borne sewerage system. According to the citizen charter, in rural and urban area DPHE have to work for safer water sources and infrastructure development but the people have to pay fees for this service and they can complaint if they do not get expected service. The citizen charter states that, for water quality testing field test kit have to be supplied form Upazila office and within 10 working days the complaint must be solved but in reality this service is not available. The citizen charter also states that, in emergency situations within 3 days safe water, water purifier tablet, tube wells, small apparatus for tube well and ring slab should be supplied to the victims but the responsible authority are not aware of their task. Channels are not available and protection is not given to the public and officials in reporting corruption and procurement of goods and services is not open and transparent. There website only provides the tender information but e-tender is not introduced yet which is a major area of concern regarding corruption. Also service providers are not accountable to their consumers/users. DPHE annually publish report include audit report, financial statement, major achievements, on-going and completed project information, right to information form, appeal form etc. But it is a matter of regrets that in 2012-13 no application for information was submitted from civil society. Monitoring may provide reliable and adequate information for basin and ground water resources management but monitoring data or information is not accessible to public. In a word we can say that, water integrity principles for effective water governance such as corruption, transparency, accountability, legitimacy and legality and inclusiveness have not been put on Department of Public Health Engineering (DPHE) agenda.

কাঠামোর ঝুঁকি Framework risks

Lack of enforcement of integrity regulations, complex and fast-changing regulatory frameworks as well as high levels of bureaucracy complicate a WASA's work and pose different integrity risks.

40. প্রতিকূল রাজনৈতিক কাঠামো Unfavourable political framework

Category	Framework risks
বর্ণনা	রীতি এবং অরীতিসিদ্ধ রাজনৈতিক কাঠামো পানি খাতে উৎসাহ এবং দায়বদ্ধতা সম্পর্ক তৈরী করতে পারে এবং প্রায়শ: নির্ণয় করে যে কোন নীতিগুলো জোড় দেওয়া হয়েছে এবং তা বাস্তবায়িত করা হয়েছে এবং কোনগুলো শুধুমাত্র কাগজে কলমে পাশ করা হয়েছে। যখন কোন শব্দ, স্বচ্ছ খাত কাঠামো ওয়াসাকে নির্দেশনা দেয়, পানি খাতের অস্বচ্ছতা এবং বাস্তবায়ন ব্যবধান এবং অন্যান্য নীতিসমূহ, নিয়মতন্ত্র এবং নির্দেশনা সমূহ অবৈধ চর্চার পথ পরিষ্কার করে।
Description	The (formal and informal) political framework sets the incentives and accountability relationships in the water sector and often determines which

	<p>policies are pushed and implemented, and which ones are only passed on paper. While a sound, transparent sector framework offers guidance for WASAs, a lack of clarity and implementation gaps in the water sector and other (e.g. procurement) policies, regulations and guidelines opens loopholes for illicit practices.</p>
Red flags	<ul style="list-style-type: none"> • Several laws and regulations finalised but not “gazetted” (i.e. registered or made official), or without a clear implementation and enforcement strategy • Conflicting and overlapping laws and policies • Politicians openly interfere in technical decisions and politicise water and sanitation services • Open violations of sector rules are not sanctioned or actors who commit these are even promoted
Documented examples	<p><i>Illegal Land Grabbing, Environmental Degradation and Breakdown of Ecological Integrity Vis-À-Vis Water Supply, Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014:</i></p> <ul style="list-style-type: none"> • DPP (Development Project Proforma) of planning commission should be revised to ensure that projects will go in line with environmental/ecological integrity standards (may be how EIA/SIA/SEA will be carried out by the proponent and be communicated should be declared at the initial stage of project development). <p><i>Business as Usual Policy and Institutions, Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014:</i></p> <ul style="list-style-type: none"> • In many instances, water related problems are handled and managed by old fashioned institutions and inefficient policies. In contrast, changes have happened in reality and impact conditions become more complicated, compounded and multifaceted. This mismatch does not allow intended improvements through project implementation. For example, TRM project is approved by the government, not effectively be implemented due to the absence of required policy and guidelines over the land acquisition issues and related financial cost sharing strategies. As indicated before that EIA, SIA, SEA guidelines are not properly standardized and harmonized. • There are instances that government agencies implement projects or take actions that open the opportunities for other stakeholders to perform wrong actions. These government actions may be happening within legal frameworks, but on moral grounds these should be avoided. For instance, government took actions against a land filling project in Dhaleswari floodplain (i.e., immediate after Gabtali) and at the same time Dhaka City Corporation has developed a large water filling site in the same area that also contributed wetland filling in the area. It is imperative to mention that this wetland is playing important roles in recharging ground water tables of Dhaka city. <p><i>National Good Water Governance Workshop Kenya 2012 – Draft report (WIN / TI Kenya 2012):</i></p> <ul style="list-style-type: none"> • Freedom of information legislation has not yet been enacted. • Inadequate communication of policy and legislation documents. • Inadequate representation of the poor in policy making.

41. বিশৃঙ্খল নিয়মতান্ত্রিক কাঠামো **Confusing regulatory framework**

Category	Framework risks
বর্ণনা	যদি নিয়ন্ত্রণ কাঠামো দ্রুত পরিবর্তিত হয় তাহলে এমন ঘটতে পারে যে ওয়াসা নতুন আইন এবং নিয়ম বা বিধি যা বাস্তবায়ন করার কথা ছিল সেগুলো সম্পর্কে সচেতন নয়। জটিল এবং দ্রুত পরিবর্তনশীল নিয়ন্ত্রণ কাঠামোও সরকারী সংস্থা বা কর্মচারীদের মধ্যে সন্দেহ তৈরী করতে পারে যা হতে অশিষ্টাচার ব্যবহারের উদ্রেক হয়।
Description	If the regulatory framework changes fast, it can happen that organisations are unaware of new laws and regulations they are supposed to implement. Complex and fast-changing regulatory frameworks can also lead to confusion among public institutions or officials, providing loopholes for illicit behaviour.
Red flags	<ul style="list-style-type: none"> • Transition from an older water policy or law to a new one is ongoing (major shifts of responsibilities planned but not yet fully implemented) • Several laws and regulations finalised but not “gazetted” (i.e. registered or made official) • Unclear or patchy policy formulations • Many companies operate in the informal sector
Documented examples	<p><i>Legal Aspects and Institutions, Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014:</i></p> <ul style="list-style-type: none"> • Environment Impact Assessments need to be coherent and correctly aligned. Currently, DoE upholds guidelines mainly for industry sector, LGED maintains their own EIA guideline for screening their projects, Roads and Highways (R&H) maintains their own ones, WARPO keeps water sector guidelines. Most importantly, only DoE guidelines have legal entitlements via Environment Conservation Rules 1997 and the remaining other do not have legal protection. It is also important to note that there are no legal binding existing for Social Impact Assessment (SIA) guideline or Strategic Environmental Assessment (SEA) in Bangladesh. <p><i>National Good Water Governance Workshop Kenya 2012 – Draft report (WIN / TI Kenya 2012):</i></p> <ul style="list-style-type: none"> • No mechanism defined to evaluate governance in water sector. • Parliament bills and acts are conflicting and overlapping with the draft water policy and water bill. • Informal water providers are not recognised by the law. • Non-compliance with policies and legislations that have not been gazetted. • Insufficient knowledge and understanding of policy and legislation in water sector institutions. • Inadequate communication of policy and legislation documents.

42. ইন্টিগ্রিটি বা শুদ্ধাচারের নিয়মবিধি প্রয়োগ না করা **Integrity regulations not enforced**

Category	Framework risk
বর্ণনা	পানি খাতে বা এর বাইরে, অসংখ্য আইন এবং বিধিনিষেধ এখন আছে অন্যায় আচরণ এবং ওয়াসা ও তাদের কর্মচারীদের প্রতিরোধ এবং শাস্তি দেওয়া এবং ওয়াসা ও তার কর্মচারীদের ইন্টিগ্রিটি রক্ষা করা। এতদসত্ত্বেও অবৈধ চর্চা বিরাজ করে। অনেক আইন এবং নিয়ন্ত্রণ বিধিমালা হয় প্রয়োগ করা হয় না বা তা মানা হয় না বা চর্চার জন্য তত্ত্বাবধান করা হয় না।
Description	In the water sector and beyond, a number of legislations and regulations are now in place to prevent and sanction corrupt behaviour and safeguard the integrity of WASAs and their employees (e.g. Anticorruption Commission Act (2004), Prevention of Corruption Act (1947) or Penal Code (XLV of 1860). Nonetheless, illicit practices persist. Many legal and regulatory provisions are either not enforced or adherence to them not supervised in practice. If new rules and legal requirements are not substantiated with enforcement

	mechanisms or violations of such rules goes without sanctioning due to political interference, these integrity regulations are diminished to “window dressing” for the donors and partners.
Red flags	<ul style="list-style-type: none"> • Illicit behaviour such as bribery or corruption is considered to be normal business behaviour • Low confidence in regulatory and enforcement bodies
Documented examples	<p><i>Corruption and Accountability, Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014:</i></p> <ul style="list-style-type: none"> • Many water development projects experience allegations over misuse of public resources and corruptions. The Task Force of Bangladesh Water Development Board reviewed many such cases and some of which later telecasted in electronic media. Corruption over purchase of dredging machines, excavation of Jamuna river channel near Sirajganj, corruption over canal excavation in Chandpur all are investigated by BWDB’s internal (by the Task Force) investigation teams. But the rectification measures are weak and delicate that does not enforce enough penalties which may provide strong warnings to stop further corruptions. These areas should be taken care of more seriously <p><i>Ministry of Land, Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014:</i></p> <ul style="list-style-type: none"> • According to the objectives, this ministry is working to manage the jalmahal, shrimp mahal to meet national goals in water resources management. They have done a survey to identify the jalmahal in the country and this report is available in their website. Corruption and transparency is common phenomenon because there is no regular independent audit, manual tender and procurement of goods and services is not open and transparent. Though they publish success report and they have the system to complain through the website. Besides this the citizen charter also provides complain form with important suggestions regarding this issue. Environmental management and water resource management is neglected because environmental laws and regulations are not effectively enforced and progress is not being made towards integrated water resources management through pilots or on-going programmes. Besides they have policy regarding chingri mahal policy, jalmohol policy and salt mahal policy but any policy regarding the water and environmental management are not found. Monitoring and evaluation information or data related to water resources management are not available. <p><i>Corruption and the Private Sector (TI 2009):</i></p> <ul style="list-style-type: none"> • Tackling corruption and strengthening business integrity when large parts of important economic activity are carried out outside officially regulated structures is vexing for governments, especially since the relationship between corruption and the informal sector is ambivalent. Corruption nurtures informality. Excessive regulation and the entry points for corruption that it provides further exacerbate arbitrariness in regulation and entry costs and drives economic activity into informality. At the same time, the lack of legal protection and the desire to dodge regulations makes the informal sector a particularly easy prey for extortion and solicitation of bribes by corrupt officials, thereby helping to sustain petty corruption among tax collectors, local police, environmental inspectors and other officials. Where the informal sector competes with formal businesses, this also may encourage others to follow suit in order to reduce regulatory burdens and compete on an equal footing.

43. যে সমস্বল্প ওয়াসা কাজ করছে না তাদের জন্য শাস্তিৰ অভাব Lack of sanctions for non-performing WASAs

Category	Framework risks
বর্ণনা	সরকারী নিয়মের নং-১৬, ২০০৫ এ স্থির করা হয়েছে ওয়াসার খারাপ কাজের বিরুদ্ধে শাস্তি নির্ধারণ করা যেমন - পরিচালকগণদের কঠোরভাবে তিরস্কার করা এবং অবস্থানচ্যুত করা যতক্ষণ খাবার পানির পরিচালনা স্থগিত থাকে । ইন্দোনেশিয়াতে বাস্তবতা এই যে, মাত্র কয়েকজন ওয়াসা পরিচালক ওয়াসার অবনতির জন্য শাস্তি পেয়েছিল , এমনকি ওয়াসার কাজ সাময়িকভাবেও কোন প্রকার স্থগিত হয়নি । শাস্তি প্রশাসনে কঠোরতার অভাব, ওয়াসার পুনঃগঠনের স্বল্প গতিকে প্রভাবিত করতে পারে । এমনকি ওয়াসা কঠিন হয়ে পড়ে রাষ্ট্রের উদ্যোগের ক্ষতি, কেন্দ্রীয় বা রাজ্য সরকারের বাজেট ভার এবং ক্রেতাদের ভালো মানের সেবাপ্রদান না পূরণ করার প্রভাব এড়াতে ।
Description	In some regulations sanctions are stipulated against poorly performing WASAs, including administrative sanctions from reprimand and loss of position of the BoD to the suspension of operations of the WASA. The reality is often that only a few WASAs (directors) are sanctioned for their poor performance,. The lack of sharpness in the administration of sanctions, affects the progress of reforms in WASAs.
Red flags	<ul style="list-style-type: none"> • Poorly performing WASAs not being sanctioned by the regulatory body. • Negative feedback of customers on service and performance. • Performance assessment of the BoD is not transparent. • BoD is not held accountable for low performance.
Documented examples	<p><i>Bangladesh Water Act, 2013, Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014:</i></p> <ul style="list-style-type: none"> • Bangladesh Water Act is an act to make provision for integrated development, management, abstraction, distribution, use, protection and conservation of water resources. For the purpose of this act “National Water Resources Council” was established and the main function of this council is to make policies and give instruction for integrated development, proper use, safe abstraction, proper distribution, proper protection and proper conservation of water resources and to ensure the implementation of national water resources plan. The participation of civil society and print media is encouraged and the development approach is used for sustainability of water resources in this act. The water act is committed to anticorruption and stiff judicial, economic and social sanctions are being imposed on offenders and publicly announced in the media. But accountability issues are not prioritised in this policy and service providers are not responsive to their responsibilities.

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