

Integrity Management Toolbox for Bangladeshi WASAs

ইন্টিগ্রিটি যন্ত্রসমূহের বর্ণনা

Description of Integrity Tools

Version 2.0

Authors

Sarah Achermann, Michael Kropac and Tandiwe Erlmann (cewas)
Janek Hermann-Friede (WIN)
Lotte Feuerstein (GIZ)
Reba Paul (IM Coach)
Sanjib Biswas Sanjoy (BAWIN)

Acknowledgements

The authors are grateful to BAWIN for their overall support and central role in the development of the production of the Integrity Management Toolbox and this document, as well as in the implementation of the integrity management approach in Bangladesh. Our gratitude is also extended to the Bangladeshi integrity management coaches as well as the Khulna WASA that embarked on the journey of implementing integrity management in its organisation. It is only through their dedication, professionalism and ownership that the Integrity Management Toolbox has developed from a concept to a hands-on approach that has started to show tangible results. Last but not least we extend our great appreciation to WIN e.V. Water Integrity Network for their support throughout the development of the Integrity Management Toolbox.

IMPRINT

© cewas, WIN e.V., BAWIN 2015. All rights reserved.

cewas – international centre for water management services

Ettiswilerstrasse 24

6130 Willisau

Switzerland

www.cewas.org

WIN e.V. – Water Integrity Network Association

Alt Moabit 91b

10559 Berlin

Germany

www.waterintegritynetwork.net

Bangladesh Water Integrity Network (BAWIN)

MIDAS Centre (4th floor)

House # 05, Road # 16 (New) 27 (Old), Dhanmondi, Dhaka-1209

Bangladesh

www.ti-bangladesh.org

Supported by

WIN e.V. – Water Integrity Network

Disclaimer: Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of September 2015. Nevertheless, cewas, the Water Integrity Network and BAWIN cannot accept responsibility for the consequences of its use for other purposes or in other contexts.

Contents

About this document	5
1. ব্যয়ের দায়বদ্ধতা Accountability for expenditures	6
2. হিসাব ম্যানুয়াল Accounting manual	7
3. হিসাব প্রশিক্ষণ Accounting training	8
4. দুর্নীতি দমন নীতি Anti-corruption policy	9
5. সম্পদ ব্যবস্থাপনা Asset management	10
6. বিলিং পদ্ধতি Billing system	11
7. খারাপ বা ভালোর তালিকা Black & white listing	12
8. পরিচালক বোর্ডের জন্য করপোরেট সুশাসনের ওপর প্রশিক্ষণ BoD corporate governance training	13
9. পরিচালক বোর্ডের সভার কার্যবিবরণী BoD minutes	14
10. পরিচালক বোর্ড নির্বাচনের প্রণালী BoD selection procedures	15
11. পরিচালক বোর্ডের নিজস্ব মূল্যায়ন BoD self-evaluation	17
12. বাজেট স্বচ্ছতা Budget transparency	18
13. ক্যাশ পরিচালনার নীতি Cash handling policy	19
14. নাগরিক এবং ভোক্তার অংশগ্রহণ Citizen & consumer participation	20
15. পরিচালনা নিয়মাবলী Code of conduct	23
16. ইন্টিগ্রিটি বা শুদ্ধাচারের জন্য যোগাযোগ Communication of integrity	26
17. সম্মতি ব্যবস্থাপনা Compliance management	29
18. গাণিতিক হিসাব রক্ষণ Computerised accounting	30
19. সংযোগ প্রণালী Connection procedures	32
20. ঠিকাদারদের সংবেদনশীল করা Contractors' sensitisation	32
21. কর্তৃপক্ষসমূহ, গণমাধ্যম এবং নাগরিক সমাজসমূহের মধ্যে সমন্বয়সাধন Cooperation with authorities, the media & CSOs	33
22. করপোরেট সশন কাঠামো Corporate governance structure	35
23. ক্রেতার অভিযোগ ব্যবস্থাপনা Customer complaint management	36
24. দায়িত্বপ্রাপ্ত সংস্থার দলিল Delegated authority document	37
25. সংযোগ প্রদান এবং সংযোগ বিচ্ছিন্ন করার প্রণালী Disconnection & reconnection procedures	38
26. বিবাদ সমাধানের কলাকৌশল Dispute resolution mechanisms	40
27. যথোচিত কাজের পরিবেক্ষণ Due diligence investigation	41
28. ই-ক্রয় E-procurement	43
29. বাহ্যিক হিসাব নীরক্ষণ External auditing	43
30. মাঠ পরিক্ষণ Field inspections	45
31. মানব সম্পদ পরিকল্পনা Human resource planning	46
32. অবৈধ সংযোগ নিয়ন্ত্রণ Illegal connection control	48
33. ইন্টিগ্রিটি/ শুদ্ধাচারের চুক্তি Integrity pacts	50
34. ইন্টিগ্রিটি/ শুদ্ধাচারের প্রশিক্ষণ Integrity training	51
35. আভ্যন্তরীণ হিসাব নীরক্ষণ Internal auditing	52
36. চাকুরির বর্ণনা Job descriptions	54
37. চাকুরির দক্ষতার উপর প্রশিক্ষণ Job skills training	55
38. নেতৃত্বের উপর প্রশিক্ষণ এবং দলমত গঠন Leadership training & team building	56
39. লবিং করা Lobbying	58
40. মিটার মাপার পদ্ধতি Meter reading procedures	60
41. অংশীদারিত্ব ব্যবস্থাপনা Partnership management	62

42. অর্থ-প্রদান পদ্ধতি Payment procedures	63
43. ক্রয় নীতির সাথে সম্মতি জ্ঞাপন Procurement regulation compliance	64
44. ক্রয় সংক্রান্ত প্রশিক্ষণমালা Procurement training	66
45. হিসাব তথ্যাদির সামঞ্জস্যসাধন Reconciliation of accounting records	67
46. নিয়োগ এবং পদোন্নতি নীতি Recruitment & promotion policy	69
47. বেতন ভাতাদির নীতি Salary policy	71
48. নীতিবহির্ভূত ব্যবহারের জন্য শাস্তিযোগ্য ক্যাটালগ Sanctions catalogue for unethical behaviour	72
49. কর্মকর্তা এবং কর্মচারীবৃন্দের জন্য উন্নত কাজের পরিবেশ এবং শর্তাবলী Satisfactory work environment & conditions for staff ..	73
50. আধা-স্বয়ংক্রিয় পানি মিটার (Semi-)automatic water meters	75
51. সেবা এবং ক্রেতা সনদপত্র Service & customer charter	76
52. চুক্তির মানের বিষয় বিবরণ Specification of standards in contracts	77
53. কর্মকর্তা এবং কর্মচারীদের সম্পাদিত কাজ এবং সন্তুষ্টি Staff performance & satisfaction monitoring	78
54. কর্মকর্তা এবং কর্মচারীবৃন্দের পরিবর্তন Staff rotation	80
55. কর্মকর্তা এবং কর্মচারীবৃন্দের তত্ত্বাবধান এবং পর্যবেক্ষণ Staff supervision & inspection	81
56. মানসম্পন্ন পরিচালনা পদ্ধতি Standard operating procedures	82
57. তৃতীয় পক্ষ দ্বারা নজরদারি করা Third-party oversight	83
58. স্বচ্ছ বিল Transparent bills	84
59. ক্রেতার সাথে স্বচ্ছ যোগাযোগ Transparent customer communication	85
60. পানি উন্নয়ন চুক্তি Water development pact	86
61. অনিয়ম রোধের জন্য উৎসাহ প্রদান এবং তা রক্ষা করা Whistleblower incentives & protection	87
References	90

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
- Description of Integrity Tools (this document)

The toolbox contains all the necessary training material to run 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 of Integrity Instruments) provides elaborate descriptions of different types of integrity instruments that can help mitigating integrity risks within water utilities. Each instrument includes a description, a specification of the link to integrity as well as examples and ways of implementation.

The water sector framework in a given country provides specific mechanisms, which – if used properly – can help to mitigate integrity risks. Specific guidelines and regulations may for example provide guidance for processes related to procurement, reporting, or the selection of board members or staff. We use the Indonesian water sector as a case study. As a result, a number of the integrity instruments presented in this document may not be directly applicable in other countries as they are specific to its context and refer to particular

- Water sector policy and regulation
- Procurement and anti-corruption legislation
- Country-specific integrity instruments

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

1. ব্যয়ের দায়বদ্ধতা Accountability for expenditures

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>খরচাদির দায়বদ্ধতা হলো নৈতিক এবং আইনগত কর্তব্য যা একটা অর্থ প্রতিবেদন আকারে পর্যবেক্ষণের জন্য জমা দেওয়া হয় এবং অর্থ এবং সরঞ্জাম বা কর্তৃপক্ষ কিভাবে ব্যবহার করা হয়েছে এবং তা হতে কি ফলাফল অর্জন করা হয়েছে তা বিভিন্ন অংশগ্রহনকারীদের ব্যাখ্যা করা।</p> <p>দায়বদ্ধতা হলো একজন বাহকের অধিকার এবং প্রতিনিধি বা প্রতিনিধিগন কর্তৃক দায়িত্ব পালন করা বা সে অধিকার সম্মান করা। দায়বদ্ধতা তিনটি নীতির উপর প্রতিষ্ঠিত।</p> <p>স্বচ্ছতা : সিদ্ধান্ত এবং কাজ খোলাখুলি ভাবে করা এবং পর্যাপ্ত তথ্য প্রকাশ করা দ্বারা জনসাধারণ প্রাসঙ্গিক পদ্ধতি অনুসরণ করা এবং অর্পিত দায়িত্ব ঠিকমত পালন করা হয়েছে কিনা তা পর্যালোচনা করতে পারে।</p> <p>দায়িত্ববোধ : সিদ্ধান্তকারীদের কর্তব্য তাদের সিদ্ধান্ত প্রকাশ্যে জনসাধারণের দ্বারা যাচাই করা এবং প্রমাণ করা যে তারা ন্যায় সংগত, বিচারবুদ্ধি সম্পন্ন এবং আজ্ঞানুসারী।</p> <p>নিয়ন্ত্রণযোগ্য : কাজ এবং সিদ্ধান্ত বন্টনে কিছু বিশেষ কলাকৌশল আছে যা অর্পিত অদেশ বা আজ্ঞা এবং পদ্ধতিসমূহ চালনা করে। - প্রায়শঃ একটা পদ্ধতির মত। পর্যবেক্ষণ এবং তুলনা অথবা বিশেষ কলাকৌশল বলবৎকরনের একটা পদ্ধতি নির্দেশ করে।</p> <p>বাজেট বরাদ্দের ক্ষেত্রে বিশেষতঃ সরকারী প্রতিষ্ঠান গুলোর স্বচ্ছতা গুরুত্বপূর্ণ। এটার অর্থ হলো জনসাধারণের সম্পদ বাজেট পরিকল্পনাকে বন্টন করা হয় এবং জনসাধারণ, সংবাদ মাধ্যম এবং সুধী সমাজ সংস্থা গুলো দ্বারা তথ্য পাওয়ার করে দেওয়া।</p>
Description/definition	<p>Accountability for expenditures is the moral or legal duty to submit financial reports to scrutiny and to explain to all stakeholders how funds, equipment, or authority was used, and what was achieved as a result (Mango 2012).</p> <p>Accountability refers to a relationship between a bearer of a right and the agents or agencies responsible for fulfilling or respecting that right. Accountability mechanisms are based on three principles (U4 Anti-Corruption Resource Centre, no year):</p> <ul style="list-style-type: none"> • “Transparency”: decisions and actions are taken openly and sufficient information is available so that the public can check if the relevant procedures are followed and the given mandate is being fulfilled; • “Answerability”: the obligation on the part of the decision-makers to justify their decisions publicly so as to substantiate that they are reasonable, rational and within their mandate; • “Controllability”: there are mechanisms in place to sanction actions and decisions that run counter to given mandates and procedures – often referred to as a system of checks and balances or enforcement mechanisms. <p>Especially for public institutions transparency in budget allocation is important. This means that citizens (the public), the media and civil society organisations can access information about how public resources are allocated in budgetary plans (GIZ Anti-Corruption Toolbox).</p>
Purpose	<p>By being accountable for expenditures, WASAs can display their commitment to transparency, establish credibility, and foster confidence among water users (MANGO 2012, p. 76, p. 101). In particular, the WASA’s Supervisory Board’s expenditures can be extremely high. In order to increase WASA’s financial efficiency, it is important that expenditures are tracked controlled and made subject to scrutiny.</p>
Link to integrity	<p>Unreasonably high expenditures point towards questionable practices (Nordmann et al., 2013). Thus, accountability for expenditures builds safeguards against corruption, bribery, embezzlement, money</p>

	laundering and theft (PG EXCHANGE no year, p. 1; KHAN AND CHOWDHURY no year, p. 1).
Examples/how to	The accountability for expenditures can be increased by: <ul style="list-style-type: none"> • Submitting the budget and expenditures to audits • Dividing the responsibility for processing financial transactions • Reviewing guidelines to make sure that expenditures are in compliance • Reviewing transaction reports in a timely manner • Holding an annual public hearing on the WASA expenditures. (BLINK UC SAN DIEGO 2012; MANGO 2012)

2. হিসাব ম্যানুয়াল Accounting manual

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>হিসাব বা অর্থ নির্দেশিকা হিসাব বা অর্থ কর্মকর্তাদের নির্দেশিকা রীতিবদ্ধ এবং আবচলিতভাবে তাদের প্রতিদিনের কার্যকলাপ পালনে সাহায্য করে। এধরনের ম্যানুয়াল প্রাসঙ্গিক রীতি, নির্দেশিকা বা নীতি এবং করপোরেট হিসাবনিকাশের জন্য সংস্থার নিয়মাদি নিয়ে গঠিত হতে পারে।</p> <p>অর্থ ম্যানুয়াল বিভিন্ন কাজ এবং পদ্ধতি যেমন বাজেটিং, বুককিপিং অর্থ সংক্রান্ত লিখিত বিবৃতি বা প্রতিবেদন দ্বারা গঠিত হতে পারে।</p> <p>একটা হিসাব বা অর্থ ম্যানুয়াল হিসাব সংক্রান্ত অধিক বিস্তৃত যন্ত্র (যেমন বাহ্যিক হিসাব নিরীক্ষণ এবং হিসাব নথি, কম্পিউটিং হিসাব, খরচের দায়বদ্ধতা ইত্যাদি) হিসেবে ছাত্রের মত কাজ করে।</p>
Description/definition	<p>An accounting/finance manual supports the accounting/finance staff in carrying out their day-to-day work systematically and consistently. Such a manual may contain pertinent rules, guidelines or policies as well as organisational standards for corporate accounts. A finance manual should provide detailed information on various tasks and procedures, such as budgeting, bookkeeping, or preparing financial statements and reports (Investopedia no year).</p> <p>An accounting/finance manual serves as an umbrella for more detailed tools relating to accounting (such as external audits and reconciliation of accounting records, computerised accounting, accountability for expenditures etc.).</p>
Purpose	<p>The overall purpose of a finance manual is to set out an organisation's principles, policies and practices on all finance and accounting matters. Specifically, a financial manual should:</p> <ul style="list-style-type: none"> • Standardise the way finance and accounts activities are carried out in order to ensure consistence. • Provide overall guidance to all staff of accounts and finance for smooth execution of their duties. • Have in place an adequate system of internal controls that promotes a high level of compliance with a company's/utility's policies and procedures. • Continuously review the internal control system to be able to meet the challenges of growth and globalisation. • Implement and maintain this system of control to assist the WASA to carry out its activities in an efficient and orderly manner, ensure adherence to management policies, safeguard the WASA's assets, and secure the accuracy and reliability of its records. <p>(UNHABITAT 2008, p.1)</p>

Link to integrity	Clear, transparent and understandable policies as well as defined responsibilities are essential to prevent fraud and misconduct, but also to prevent misunderstandings and lack of consistency.
Examples/how to	<p>A finance manual or work guide should include (MANGO no year):</p> <ul style="list-style-type: none"> • Organisation's values, mission and strategy • Key responsibilities and organisational structure • Detailed explanation of specific finance policies and corresponding procedures (i.e. budget planning, budget expenditure, financial statement, payroll, etc.) • Specific finance procedures (i.e. banking, accounting routines) • Chart of accounts • Additional information, i.e. examples, resources materials, checklists.

3. হিসাব প্রশিক্ষণ Accounting training

	Integrity management tool
বর্ণনা/সংজ্ঞা	হিসাবনিকাশের উদ্দেশ্য হলো একটা কোম্পানী বা সংস্থার কৃতিত্ব, অর্থাবস্থা, নগদ টাকার লেনদেন এবং আয়ের লিখিত বিবৃতি সংগ্রহ এবং তার প্রতিবেদন তৈরী করা। হিসাব প্রশিক্ষণের সময় হিসাব কর্মকর্তাদের হিসাব-নিকাশের দক্ষতা যেমন অর্থ কায-পরিচালনার নথিপত্র এবং শ্রেনীবিবভাগ, অর্থবিবৃতির সংকলন, আয়ের বিবৃতি অন্তর্ভুক্ত করণ, জমা-খরচের পার্থক্য বা স্থিতির নথি প্রস্তুত ইত্যাদির উপর প্রশিক্ষণ দেওয়া হয়।
Description/definition	The purpose of accounting is to accumulate and report financial information about the performance, financial position and cash flows of a company or institution (AccountingTools 2011). In accounting training, the financial staff are trained in accounting skills such as classification and recording of monetary transactions and compilation of a financial statement, comprising the income statement, balance sheet, statement of cash flows and statement of retained earnings (AccountingTools 2011).
Purpose	Accounting and finance lie at the heart of any WASA, and serious faults within the management and control of the finances will sooner or later lead to its failure. Good accounting helps to keep the business under control and provides information and confidence to make the right decisions (RYAN 2008, p. 1). Ensuring that the WASA financial staff has sufficient accounting skills is essential to being able to produce proper financial statements.
Link to integrity	<p>Well-trained financial staff can ensure that accounting serves as an important measure to promote transparency and accountability. The use of transparent financial accounting information enhances the effectiveness of the governance process, which in turn can help prevent corruption (UN no year; VIRGINIA ET AL. no year). Disclosure of financial statements and accounting can prevent (UN no year, p. 11):</p> <ul style="list-style-type: none"> • The establishment of off-the-books accounts • The making of inadequately identified transactions • Recording of non-existent expenditures • Entry of liabilities with incorrect identification of their objects • Internal destruction of bookkeeping earlier than foreseen by the law.
Examples/how to	<p>Basic training in accounting should consist of:</p> <ul style="list-style-type: none"> • Familiarising staff with basic concepts such as income statements, balance sheets, and debits and credits

	<ul style="list-style-type: none"> • Providing staff with the necessary skills to operate a computerised financial accounting system • Teaching staff the specific accounting requirements for the WASA • Training staff in bookkeeping • Training staff in producing balance sheets and income statements. • It is important that all staff working in finance (also clerks) have at least a basic understanding of accounting procedures.
--	--

4. দুর্নীতি দমন নীতি Anti-corruption policy

	Integrity management tool
বর্ণনা/সংজ্ঞা	দুর্নীতি দমন নীতি কিছু নির্ধারিত উদ্দেশ্য সাধনের উপায় দ্বারা গঠিত যা কিছু পরিমাণের উপর ভিত্তি করে নম্বর এবং ইন্টিগ্রিটি বুকি কমানোর জন্য বাস্তবায়ন, সতর্ককরণ এবং পরিমাণ নির্ণয়করণ করা হয়।
Description/definition	An anti-corruption policy consists of a set of measures that are designed based on diagnostics and are implemented, monitored and evaluated with the aim to reduce integrity risks. Anti-corruption policies can be developed at the national level, sector level as well as at the level of a water sector organization (Elekta 2011).
Purpose	The successful creation and implementation of an anti-corruption policy requires full support from the WASA's top management. Managers need to understand the importance of fighting corruption during the organisation's operations, formally commit the company to this choice and signal its support to the system in order to create trustworthiness and give legitimacy to the initiative. The commitment of the top management needs to be formalised and written down into a policy condemning and refusing the use of any form of bribery and corruption during the company's operations (BUSINESS ANTI-CORRUPTION PORTAL, http://www.business-anti-corruption.com/tools/integrity-system/commit.aspx , Accessed: 16.12.2013).
Link to integrity	The anti-corruption policy reflects the WASA's values and its willingness to promote a zero tolerance strategy of corruption.
Examples/how to	<p>An anti-corruption policy should generally address the following:</p> <ul style="list-style-type: none"> • Statement of recognition of corruption risk in the organisation and acknowledgement that corruption can occur • Statement confirming that the responsibility of addressing corruption rests with management, staff and stakeholders • Structures put in place to prevent, detect, investigate and punish corrupt officers • A summary of possible corrupt practices in an institution to guide public servants • A breakdown of corruption risk areas and corrupt practices in the institution • Composition of corruption prevention committee, its mandate and operations • How to report corruption internally and externally • Confidentiality of information and protection of informers and whistle blowers. <p>(KENYA ANTI-CORRUPTION COMMISSION 2007a, p. 3)</p>

	A sample of a very basic anti-corruption policy can be downloaded here: www.business-anti-corruption.com/media/61760/fileadmin-user_upload-word-Integrity_System_Sample_Policy.doc (Accessed: 16.12.2013)
--	--

5. সম্পদ ব্যবস্থাপনা Asset management

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>সম্পদব্যবস্থাপনা একটা রীতিবদ্ধ প্রক্রিয়া যা সম্পদ সরবরাহ ক্ষমতা চূড়ান্ত করতে এবং তার সাথে সংযুক্ত ঝুঁকি ও মূল্য ব্যবস্থাপনায় পরিকল্পনা, অধিগ্রহণ, রক্ষণাবেক্ষণ, পরিচালনা, নবায়ন এবং সম্পদের অপসারণের ব্যাপারে নির্দেশনা দিয়ে থাকে। পানি সম্পদের ক্ষেত্রে, সম্পদ ব্যবস্থাপনা হলো ব্যবহারকারী ও খরিদারদের সবচেয়ে সুন্দর এবং যথাসম্ভব সেবা প্রদানের উদ্দেশ্যে পানি সেক্টরের বিভিন্ন সুযোগ-সুবিধা এবং ভালো ফলাফল পেতে নিশ্চিত করতে সিস্টেম গুলোর পর্যবেক্ষণ এবং রক্ষণাবেক্ষণ। সম্পদ ব্যবস্থাপনা নীতি ক্রয় হতে অপসারণ পর্যন্ত এরকম একটা ব্যবস্থাপনা পদ্ধতির জন্য একটা কাঠামো প্রদান করে থাকে। সম্পদব্যবস্থাপনা একটা আরোহনযোগ্য দিক যা পানি সরবরাহ এবং পয়ঃনিষ্কাশন সংস্থা যে কোন আকারে বাস্তবায়ন করতে পারে।</p>
Description/definition	<p>Asset management is a systematic process to guide planning, acquisition, maintenance, operation, renewal and disposal of assets in order to maximise the asset service delivery potential and to manage involved risks and costs. In the water sector, asset management means to monitor and maintain facilities and systems with the objective of providing the best possible service to users and customers, and ensuring that installations achieve a good return. An asset management policy provides the framework for such a management system from procurement to disposal (Tweed Shire Council no year). Asset management is a scalable approach that can be implemented by WASAs of any size.</p>
Purpose	<p>Fixed assets in utility stores may represent considerable capital of a WASA and require special attention to ensure that their value is maintained and that they do not disappear through lack of vigilance. Asset management ensures accurate asset accounting by tracking, unitising and capitalising assets. By doing so, asset management can help the WASA to yield better performance and to increase the reliability of the asset portfolio at reduced cost. It can improve the maintenance, and helps to identify and correct errors and failures. In addition, it can help the WASA to plan preventatively (ORACLE no year).</p>
Link to integrity	<p>Putting sophisticated asset management systems in place will minimise the risk of opportunistic theft or loss due to lack of monitoring. Ensuring that assets are managed properly decreases the risk for fraud and furthermore ensures that assets can be utilised effectively and throughout their entire life span. This includes common sense tools, such as physical controls (24-hour cameras), asset registers and monitoring procedures.</p>
Examples/how to	<p>An asset management system should cover the following domains (MANGO 2012, p. 92-93):</p> <ul style="list-style-type: none"> • An assets register should be established with an entry or record for each item. Each asset should be tagged with a unique reference number for identification purposes. The register should record important information about each asset, such as: where and when the item was purchased and how much it cost, where it is held or located or how much it is insured for (including serial numbers details of guarantees or warranties). The depreciation rate and method can be included where relevant. The record sheet should also state who is responsible for its maintenance and security. The assets register should be checked by a senior manager or committee member every quarter and any discrepancies reported and appropriate action taken.

	<ul style="list-style-type: none"> • Every organisation that owns vehicles should have a vehicle policy. This will set down the policy on a range of issues such as: depreciation, insurance, purchasing, replacement and disposal, maintenance and repair, private use of vehicles by staff, what to do in case of an accident, driver qualifications and training, carrying of passengers, etc. The costs of repairs and replacements must also be adequately reflected in the budget process. • Asset management also includes the proper management of buildings and infrastructure – which is, of course, more complex. The aim of asset management is to ensure that infrastructure is maintained properly, in order to remain functional as long as possible. This can, for example, be achieved with a maintenance contract for which a realistic budget must be provided. • For non-fixed assets it is important to maintain inventory systems, accounting controls and record keeping systems (NORDMANN 2012b). <p>An asset management policy template can be found here: http://www.communitydoor.org.au/documents/quality/policy/11.5-asset-management-policy-template.doc (Accessed: 22.01.2014) Guidance on how to develop an Asset Management Plan can be found here: http://www.wikihow.com/Develop-a-Strategic-Asset-Management-Plan (Accessed: 22.01.2014)</p>
--	--

6. বিলিং পদ্ধতি Billing system

	Integrity management tool
বর্ণনা/সংজ্ঞা	বিলিং (টাকা প্রদান) পদ্ধতিতে বিলিং এবং টাকা প্রদানের নমুনা নিয়ন্ত্রিত, পরীক্ষণ এবং বাহ্যিকভাবে নিরীক্ষণ করা হয়, বিল ত্রুটিপূর্ণ এবং স্বচ্ছ, কার্য-পরিচালনা, কার্যপ্রণালী এবং সেবা নিখুঁতভাবে লিপিবদ্ধ করা হয় এবং খরিদদারদের নথিপত্র সঠিকভাবে সংগ্রহ এবং সংরক্ষণ করা হয়।
Description/definition	In a billing system, the billing and payment patterns are regulated, monitored and externally audited; the bills accurate and transparent; the transactions, procedures and services correctly documented; and customer records properly stored and protected (British Columbia Ministry of Health no year; Spartanburg Regional Health Services District no year).
Purpose	A sound billing system doesn't only allow for the identification and adjustment of inappropriate and incorrect billing practices but also improves the management of expenditures (BRITISH COLUMBIA MINISTRY OF HEALTH no year). Additionally, accurate bills are an important tool of communication that can encourage water consumers to engage in increasing water conservation (ASIAN WATER AND WASTEWATER 2013).
Link to integrity	Transparent billing systems are the hallmark of effective governance (K'AKUMU 2007, p. 533). By implementing a sound billing system, WASAs can detect and prevent dishonest activities related to billing and payment, such as bribery, petty cash theft or money laundering. A sound billing system also increases financial accountability and transparency.
Examples/how to	Examples of sound billing include: <ul style="list-style-type: none"> • The use of standard invoices • The development and maintenance of supporting documentation (for

	all expenditures and incomes) <ul style="list-style-type: none"> The implementation and verification of a billing system process A good filing system to keep everything in order. (KONOVE ET AL. 2011, p. 5-22)
--	--

7. খারাপ বা ভালোর তালিকা **Black & white listing**

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>একটা খারাপ বা কালো তালিকা হলো একটা দল বা মানুষের তালিকা যা অগ্রহণযোগ্য অথবা বিশ্বাসযোগ্য নয় বলে বিবেচনা করা হয়। এগুলো পানি সেক্টরের সংস্থা বা ব্যক্তিবর্গ (যেমন: কনসালট্যান্ট) হতে পারে যারা বিভিন্ন অবৈধ কার্যকলাপের সাথে জড়িত। কালো তালিকা বা ঠিকাদার বর্জনের অর্থ হলো পরবর্তী চুক্তিতে অংশগ্রহণে একটা নির্দিষ্ট স রে জন্য একটা সম্ভ্রমকে রক্ষা করা। এ প্রক্রিয়া পূর্ব প্রতিষ্ঠিত তথ্যের উপর ভিত্তি করে করা হয়।</p> <p>পক্ষান্দ্রে সাদা তালিকা সত্ত্বাকারীদের একটা তালিকা কোন না কোন কারণের জন্য গ্রহণ বা বিশ্বাসযোগ্য বলে মনে করা হয়। ইহা সংস্থা বা ব্যক্তি হতে পারে যা নির্দিষ্ট কোন ভালো কাজ বিশেষত: স্বচ্ছভাবে করেছে এবং যা দুর্নীতি দমনের সাথে সম্পৃক্ত বা সাধারণভাবে ওগুলো কালো তালিকাতে অন্তর্ভুক্ত নয়।</p>
Description/definition	<p>A blacklist is a list of groups or people that are regarded as unacceptable or untrustworthy (OXFORD DICTIONARIES n.y.-a). These could be organisations or individuals (e.g. consultants) from the water sector that have been involved in illegal activities. Blacklisting or debarment of contractors means preventing an entity from engaging in further contracts for a certain time. This process is done on the basis of pre-established grounds (ANTI CORRUPTION RESOURCE CENTRE 2006.).</p> <p>A whitelist, on the other hand, is a list of entities that, for one reason or another, are considered acceptable or trustworthy (OXFORD DICTIONARIES. n.y.-b.). It could be organisations or individuals, which have performed particularly well, in an especially transparent manner, which have introduced particular anti-corruption measures, or also simply all those, which are not blacklisted.</p>
Purpose	<p>Black- and whitelists are precautionary instruments with the purpose of preventing and/or deterring unacceptable behaviour. They serve the purpose of transparently informing both government and civil society on the integrity and quality of the work performed by contractors of public services (ANTI-CORRUPTION RESOURCE CENTRE 2006, p. 2).</p>
Link to integrity	<p>Black- and whitelists motivate and encourage companies to set up anti-corruption procedures in order to be listed on the whitelist or not to appear on the blacklist. There is a strong incentive, as being blacklisted doesn't only lead to serious damage to the company's reputation, but can mean significant loss of business prospects. Companies on the whitelist, on the other hand, increase their chances of becoming contractors and gain public reputation and trust (ANTI-CORRUPTION RESOURCE CENTRE 2006, p. 2). Furthermore, black- and whitelists can prevent a WASA from engaging with a company, which knowingly (based on previous experiences, newspaper articles, public blacklists, etc.) adopts illicit behaviour. This reduces the risk of the WASA to be exposed to integrity and reputational risks</p>
Examples/how to	<p>The following procedures should be considered when engaging in blacklisting (TRANSPARENCY INTERNATIONAL 2006, p.58-59; ANTI-CORRUPTION RESOURCE CENTRE 2006, p. 2-3):</p> <ul style="list-style-type: none"> Rules, procedures and sanctions need to be established and made known in order to ensure fairness and accountability. Publicity has a strong impact on the legitimacy, credibility and accountability of the

	<p>lists.</p> <ul style="list-style-type: none"> • The listing system should be timely, as delays in the beginning of a debarment process increase costs and reduce credibility. • The evidentiary requirement for putting an operator in the register, such as a final conviction (“res judicata”) is the safest condition. However, this may take many years. Registration cannot be justified without adequate evidence. A middle way could be to blacklist a contractor, when the crime was committed “more likely than not.” • The register should be fully public and accessible. • The list should be binding. • The debarment should be effective for a period of time that reflects the severity of the violation. • The conditions under which the contractor would be removed from the list need to be established prior to the lapse of the established period. • It needs to be established to what extent subsidiaries, parent companies or partners of a debarred company should be covered by the debarment. • The sanctions need to be scrupulously implemented until the debarred contractor puts new and convincing procedures in place. <p>The blacklist should contain:</p> <ul style="list-style-type: none"> • Name of the company • Details about the engagement (what was the role of the company (contracting or contracted entity), what works did the company perform, in which project, when, where, etc.) • Details about the illicit behaviour <p>The whitelist should contain:</p> <ul style="list-style-type: none"> • Name of the company • Details about the engagement (what was the role of the company (contracting or contracted entity), what works did the company perform, in which project, when, where, etc.)
--	--

8. পরিচালক বোর্ডের জন্য করপোরেট সুশাসনের ওপর প্রশিক্ষণ **BoD corporate governance training**

	Integrity management tool
বর্ণনা/সংজ্ঞা	কর্পোরেট শাসন কোম্পানী ব্যবস্থাপনা, এর বোর্ড এবং অংশগ্রহণকারী ও অন্যান্য অংশগ্রহণকারীদের মধ্যে সম্পর্ক বোঝায়। করপোরেট শাসন একটা কাঠামো প্রদান করে যা দিয়ে কোম্পানীর উদ্দেশ্য প্রস্তুত, ঐ সকল উদ্দেশ্য সাধনে এবং মনিটরিং সফলতা নির্দষ্ট করার জন্য ব্যবহার করা হয়। সুষ্ঠু করপোরেট শাসন বোর্ডের জন্য যথাযথ উৎসাহ এবং উদ্দেশ্য সাধনে যা কোম্পানী এবং এর অংশগ্রহণকারীদের স্বার্থে এবং উপযুক্ত মনিটরিং ব্যবস্থাপনায় সহায়তা করে থাকে। পরিচালক বোর্ড এবং এর সদস্যদের করপোরেট শাসনের উপর প্রশিক্ষণ দ্বারা করপোরেট শাসনের মূলনীতির উপর তাদের জ্ঞান, দক্ষতা এবং যোগ্যতা বৃদ্ধি করা যেতে পারে।
Description/definition	Corporate governance involves “a set of relationships between a company’s management, its board, its shareholders and other stakeholders. Corporate governance also provides the structure through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined. Good corporate governance should provide proper incentives for the board and management to pursue objectives that are in the interests of the company

	and its shareholders and should facilitate effective monitoring” (OECD, 2004). Through training of the Board of Directors (BoD) on corporate governance, its members can enhance their knowledge, skills and competencies on the principles of corporate governance.
Purpose	<p>The purpose of sensitisation and training is to ensure that the members of the supervisory board understand what corporate governance entails, and what their role and obligations comprise. In order to comply with corporate governance principles, the supervisory boards need to acquire knowledge on:</p> <ul style="list-style-type: none"> • Roles and responsibilities of the board • Integrity and ethical behaviour • Rights and equitable treatment of shareholders • Interests of other stakeholders, including employees, investors, creditors, suppliers, local communities, customers and policy makers. • Disclosure and transparency. <p>Cost effective and efficient management and operation of water services can only be realised if the leadership in the water sector institutions is guided by the tenets of good governance (WASREB 2009, p. 5).</p>
Link to integrity	Familiarising the supervisory board with the principles of corporate governance provides a basis to foster upright behaviour of the supervisory boards (WASREB 2009). By providing board members with knowledge on their roles and responsibilities, ethical behaviour, integrity and the rights of stakeholders, trainings on corporate governance reduce fraud and corruption, and ensure that supervisory boards work efficiently.
Examples/how to	<p>Besides familiarising board members with the concept of corporate governance, the training should also provide them with knowledge on how corporate governance can help to (WASREB 2009, p. 5):</p> <ol style="list-style-type: none"> 1. Ensure the profitability and efficiency of water services delivery 2. Create ethical business enterprises and their capacity to create wealth and employment 3. Ensure the long-term competitiveness of the water sector 4. Ensure the stability and credibility of the water sector financially 5. Improve relationships between the different players in the water sector so as to be able to deliver quality, affordable water in a sustainable manner 6. Improve the relationships between such water enterprises and their various stakeholders comprising shareholders, managers, employees, customers, suppliers, labour unions, communities, providers of finance etc.

9. পরিচালক বোর্ডের সভার কার্যবিবরণী BoD minutes

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>স্বচ্ছতা আনয়নের উদ্দেশ্যে, পরিচালক বোর্ডের সভাগুলো কার্যবিবরণীর আকাঙে যথাযথভাবে লিপিবদ্ধ করা উচিত যা</p> <ul style="list-style-type: none"> • সকল অংশগ্রহণকারীগণের নিকট পরিচালক বোর্ডের সিদ্ধান্তগুলো পাইবার বা ব্যবহার করবার সুযোগ নিশ্চিত করে ।

	<ul style="list-style-type: none"> পরিচালক বোর্ডের সিদ্ধান্তগুলো যাতে নীতি এবং সংস্থার স্বার্থে হয় তা নিশ্চিত করে যা বোর্ড সদস্যদেরও স্বার্থ-দ্বন্দ্ব উপসম করে । যা বোর্ড খরচাদির অবিবেচিত মাত্রা গুলো উপসম করে ।
Description/definition	<p>In order to be transparent, the BoD meetings should be adequately documented in the form of minutes in order to:</p> <ul style="list-style-type: none"> Ensure accessibility of board decisions by all stakeholders Ensure that board decisions are made in line with the policies and interests of the organization Mitigate conflicts of interest for board members Mitigate unjustified levels of board expenditures.
Purpose	<p>By adequately structuring and documenting the roles, functions, procedures and proceedings of the supervisory board, WASAs can increase their workflow (WASREB 2009, p. 6). Supervisory board meetings and proceedings should:</p> <ul style="list-style-type: none"> Ensure accessibility of board decisions by all stakeholders Ensure that board decisions are made in line with the policies and interests of the institution Mitigate conflicts of interest for board members Mitigate unjustified levels of board expenditures.
Link to integrity	<p>By laying bare the supervisory board proceedings, transparency for all stakeholders can be increased. Transparent proceedings can ensure that board decisions are made in line with the policy and interests of the WASA and can help to mitigate unjustified levels of board expenditures (GIZ WAVEplus 2013).</p>
Examples/how to	<p>To ensure transparency in board proceedings, the following actions can be undertaken (adapted from WASREB 2009):</p> <ul style="list-style-type: none"> Prepare a schedule for the next year's full board meetings at the end of each year. Have only one full board meeting per quarter. All meetings should be properly recorded and the minutes of the proceedings kept. Minutes and papers of the board should be circulated at least seven days before a meeting. Records of resolutions need to be kept and communicated in writing to shareholders and relevant stakeholders. Documentation of board decisions (minutes of meetings, reports on decisions, etc.) need to be accessible, for example on the website or through other modes of communication.

10. পরিচালক বোর্ড নির্বাচনের প্রণালী **BoD selection procedures**

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>পরিচালক বোর্ডের নির্বাচন প্রক্রিয়া কতকগুলো যন্ত্র যা পরিচালক বোর্ডের নির্বাচন প্রক্রিয়া কে আরো স্বচ্ছ করার জন্য নকশা করা হয় । নিয়োগ এবং নির্বাচন পদ্ধতিগুলো পানি সরবরাহ ও পয়ঃনিষ্কাশন সংস্থার উপবিধির মধ্যে বর্ণনা করা উচিত যাতে করে বোর্ডের একটা স্থান যখন পূরণ করা প্রয়োজন হয়, তা কারণসরূপ নির্দেশ করা যায় ।</p>
Description/definition	<p>Procedures for the selection of the Board of directors (BoD) are tools designed to make BoD selection procedures more transparent.</p>

	Recruitment and selection processes should be described in the WASA's by-laws so that they can be referred to whenever a position on the Board needs to be filled (NGOConnect 2012).
Purpose	<p>Improved selection procedures for the supervisory board can help to significantly impede adverse effects of inadequate integrity of board members by:</p> <ul style="list-style-type: none"> • Avoiding conflict of interests at board level • Selecting adequate directors of boards of WASAs. <p>(GIZ WAVE+ 2013, p. 7)</p>
Link to integrity	<p>Improved selection procedures for the supervisory board help minimise the risk of selection of:</p> <ul style="list-style-type: none"> • Board members with questionable reputation (e.g. involved in on-going court cases) • Board members with conflicting activities outside the WASA • Underqualified board members • Lack of representation of key professional areas (for instance financial management, consumer representation). <p>(GIZ WAVE+ 2013, p. 7)</p>
Examples/how to	<p>Improved selection procedures for the supervisory board may consider (amongst others) the following (GIZ WAVE+ 2013, p. 7):</p> <ul style="list-style-type: none"> • Applying the regulator's guidelines on good corporate governance by the regulator (http://www.bppspam.com/index.php?option=com_content&view=article&id=761:penerapan-good-corporate-governance-di-pdam&catid=34:bam&Itemid=99) • A well-defined selection process and involvement of external experts in the selection of board members • A thorough screening of board members during the selection process, documenting results and considering false information as a basis for immediate disqualification by the Mayor/Regent and by shareholders of the WASA • Considering deficiencies in skills. <p>(WASREB 2009, p. 17; GIZ WAVE+ 2013, p. 7)</p>

11. পরিচালক বোর্ডের নিজস্ব মূল্যায়ন BoD self-evaluation

	Integrity management tool
বর্ণনা/সংজ্ঞা	পরিচালক বোর্ড যাতে ফলপ্রসূ এবং ইন্টিগ্রিটি (সততা, স্বচ্ছতা, দায়বদ্ধতা এবং অংশগ্রহণ) —এর সাথে কাজ করে তা নিশ্চিত করতে, বোর্ড তার নিজস্ব কৃতিত্ব, সার্বিকভাবে এর কৃতিত্ব এবং অসুদৃশ্য: এক বছরের মাথায় একটা কাঠামোর উপর ভিত্তি করে ব্যক্তি সদস্যদের কৃতিত্বের মান নির্ণয় করতে পারে।
Description/definition	To ensure that the Board of Directors (BoD) functions effectively and with integrity, the board should set objectives for its own performance and evaluate its performance as a whole and that of individual members on a structural basis, for instance once a year (Wahlstrom no year).
Purpose	<p>Some of the reasons for conducting self-evaluations include:</p> <ul style="list-style-type: none"> • Giving individual members an opportunity to reflect on their individual and corporate responsibilities • Identifying different perceptions and opinions among board members • Pointing to issues that need board attention • Serving as a springboard for board improvements • Increasing the level of board teamwork • Providing an opportunity for providing mutual board and staff expectations • Demonstrating to staff and other stakeholders that accountability is a serious organisational issue in the board • Providing credibility with funders and other external persons/organisations. <p>(WASREB 2009, p. 16)</p>
Link to integrity	If properly conducted, a self-evaluation can have a profound impact on a supervisory board's understanding of responsibilities, perceptions and behaviour – including with regard to integrity. If answers are given honestly, it can provide the impetus for a supervisory board to resolve issues that have remained simmering, unattended to, and create synergy among the members (WASREB 2009, p. 16).
Examples/how to	<p>The supervisory board self-evaluation may be in three sections:</p> <ul style="list-style-type: none"> • Section A: Contains an evaluation format of the board by all members and is in three parts, i.e. <ol style="list-style-type: none"> 1. Board responsibility 2. Board operations 3. Board effectiveness • Section B: Contains an evaluation format of the chairperson by other members of the board. • Section C: Contains an evaluation format of individual members of the board by the chairman. <p>It is recommended that the board starts with Section A and then moves on to Sections B and C when members have become more familiar and comfortable with self-evaluations. (WASREB 2009, p. 16)</p>

12. বাজেট স্বচ্ছতা Budget transparency

	Integrity management tool
বর্ণনা/সংজ্ঞা	বাজেট স্বচ্ছতা প্রসঙ্গিক রাজস্ব তথ্য সময়মত এবং রীতিবদ্ধভাবে সমপূর্ণ বহিঃপ্রকাশ দ্বারা ব্যাখ্যা করা হয়। এটার অর্থ যে নাগরিক এবং সুশীল সমাজ সংস্থাগুলোর এসব তথ্য পাওয়ার সুযোগ থাকে যাতে তারা সম্পদ কিভাবে বন্টন করা হয়েছে তা জানতে পারে।
Description/definition	Budget transparency is defined as “the full disclosure of all relevant fiscal information in a timely and systematic manner” (OECD 2002). It means that citizens and civil society organisations have access to all information on how resources are allocated (Pekkonen and Malena no year).
Purpose	Budget transparency enables citizens to evaluate the stewardship of public money. It also allows them to participate in and provide inputs to the budget process. In addition, an early identification of weaknesses and strengths of budget policies can reduce risks while it fosters fiscal and macroeconomic stability. Last but not least, budget transparency can enhance revenue collection, as citizens may be more willing to pay if they know how their money is used (PEKKONEN AND MALENA no year).
Link to integrity	Transparent budgets play a significant role in improving accountability, as a lack of transparency in budget processes can open up opportunities for graft and corruption. Since WASA staff and officials may act more responsibly if the budget is open to public scrutiny, budget transparency can reduce the chance for budget manipulations and misappropriation of resources. Budget transparency also enables independent budget analysis and expenditure tracking, which can prevent mismanagement and corruption (IBP no year; PEKKONEN AND MALENA no year).
Examples/how to	<p>There are a number of steps that are typically involved in achieving budget transparency (PEKKONEN AND MALENA no year):</p> <ul style="list-style-type: none"> • Assess the existing level of budget transparency • Advocating for greater budget transparency • Obtain, demystify and disseminate budget information • Take specific measures to make the budget more transparent and accessible <p>The following steps are demanded by the civil society group “Make Budgets Public NOW”:</p> <ul style="list-style-type: none"> • Publishing the budget proposal • Publishing an independent audit of progress against this proposal • Allow public hearings during the budget debate. (For the government budget, the Kenyan constitution stipulates that a committee from the National Assembly has to seek participation from the public to discuss the budget (IBP 2012, p. 35).) • Publish a citizens budget <p>(MAKE BUDGETS PUBLIC NOW no year)</p>

13. ক্যাশ পরিচালনার নীতি Cash handling policy

	Integrity management tool
বর্ণনা/সংজ্ঞা	নগদ টাকা পরিচালনা অথবা ব্যবস্থাপনা একটা ব্যবসাজনিত কর্মকাণ্ড যা নগদ টাকা পয়সার গ্রহণ, গননা, অনুসরণ এবং বিতরণ বোঝায়। একটা নগদ টাকা পরিচালনা নীতি নগদ টাকা লেনদেনের ক্ষেত্রে যথাবিধি পদ্ধতি প্রয়োগ করে।
Description/definition	Cash handling or management is a business activity that involves accepting, counting, tracking and dispensing cash (WiseGeek no year). A cash handling policy formalizes the procedures when dealing with cash.
Purpose	Rules for cash management aim to give guidelines to prevent mishandling or loss of WASA funds, and intend to ensure consistency of cash handling (UNIVERSITY OF WELLINGTON no year, p. 1). Clear cash handling processes help to keep petty cash under control. All payments made out of petty cash should be made in accordance with the WASA's policy governing petty cash use. Petty cash should mainly be used for emergencies or in very small amounts.
Link to integrity	Petty cash tends to be prone to integrity issues. Anyone responsible for sorting or handling cash is in a position to steal it or assist others in stealing it. A simple and clear process and management of cash helps to prevent corruption, theft or fraud (UN OFFICE ON DRUGS AND CRIME 2004).
Examples/how to	<p>The seven golden rules for handling cash are (MANGO 2012, p. 91f.):</p> <ol style="list-style-type: none"> 1. Keep money coming in separate from money going out – Never put cash received into the petty cash tin, as this will lead to error and confusion in the accounting records. All money coming into the organisation must be paid into the bank promptly and entered into the records before it is paid out again. Otherwise, it will lead to distortion of financial information. 2. Always give receipts for money received – This protects the person receiving the money and assures the person handing it over that it is properly accounted for. Receipts must be written in ink and preferably from a numbered receipt book. 3. Always obtain receipts for money paid out – If not possible, the cost of each transaction should be noted down straight away so that the amounts are not forgotten and so that they can then be transferred to a petty cash slip and authorised by a line manager. 4. Pay surplus cash into the bank – Having cash lying around in the office is a temptation for theft. Additionally, the money would be better managed if it were earning interest on a bank account. 5. Have properly laid down procedures for receiving cash – There should always be two people present when opening cash collection boxes in order to protect those handling money. Both should count the money and sign a receipt. 6. Restrict access to petty cash and the safe – Keys to the petty cash box and the safe should only be given to authorised individuals. This should be recorded in the organisation's delegated authority document. 7. Keep cash transactions to an absolute minimum – Petty cash should only be used for payments when all other methods are inappropriate. Wherever possible, suppliers' accounts should be set up and invoices paid by cheque, as this produces a parallel set of

	accounts in the form of the bank statement and ensures that only authorised people make payments. Thus, it reduces the likelihood of theft or fraud.
--	--

14. নাগরিক এবং ভোক্তার অংশগ্রহণ Citizen & consumer participation

	Integrity management tool
বর্ণনা/সংজ্ঞা	নাগরিক/ভোক্তা অংশগ্রহণ একটা প্রক্রিয়া যাতে সাধারণ জনগন যুক্ত বা সংযুক্ত -হয় স্বেচ্ছাসেবী বা আজ্ঞাধীনভাবে - পছন্দমত যা তাদের কমুনিটিকে প্রভাবিত করে সামাজিক দায়বদ্ধতা উন্নত করতে । ইহা সাধারণত: অধিকার, সেবা সরবরাহ এবং পরিবর্তনের জন্য সমন্বিত ক্রিয়ার উপর তথ্যের প্রয়োজন হয় (বিশ্ব ব্যাংক ২০০৯) । নাগরিক/ভোক্তা অংশগ্রহণ ভোক্তা নিয়োগ নির্দেশিকা প্রয়োগের মাধ্যমে প্রতিষ্ঠিত করা যায় । ভোক্তা নিয়োগ নির্দেশিকার উদ্দেশ্য হলো ভোক্তাদের অংশগ্রহণ প্রতিষ্ঠিত করা, ভোক্তাদের সাময়িক অসুবিধার বাইরে কাজ করা উদাহরণ স্বরূপ ভোক্তা দল । এভাবে অংশগ্রহণ ভোক্তাদের সিদ্ধান্ত গ্রহণে, বাস্তবায়নে এবং মনিটরিং - এ প্রতিনিধিত্ব নিয়মিত করে যা তৃণমূল থেকে ওয়াসা পর্যন্ত অভিমত পাওয়া এবং তার প্রত্যুত্তর দেওয়া জন্য ভোক্তা এবং ওয়াসার মধ্যে একটা দ্বিমুখী আলোচনা করতে সাহায্য করে ।
Description/definition	Citizen/ consumer participation is a process in which ordinary people are involved or associated – whether on a voluntary or mandatory basis – with choices that affect their community in order to improve social accountability. It generally requires information on rights and service delivery as well as collective action for change (World Bank 2009). Citizen/ consumer participation can be institutionalised through enforcing a consumer engagement guideline. The purpose of consumer engagement guidelines is to institutionalise consumer participation, going beyond the ad-hoc involvement of consumers, e.g. through consumer committees. This formalised participation involves consumer representation in decision making, implementation and monitoring, enabling a two-way dialogue between WASAs and consumers in order to channel and respond to feedback from the grassroots level to WASAs.
Purpose	Citizen/ consumer participation is a suitable mechanism to capture consumer concerns and community feedback on service delivery. Key functions are the sensitisation and dissemination of information as well as a better understanding of roles and obligations of consumers and WASAs. Bottom-up feedback can assist in service delivery improvement (WASREB 2011, WASREB 2013).
Link to integrity	Citizen/ consumer participation is one of the main pillars of good governance in addition to accountability, transparency and non-discrimination. It allows WASAs to capture feedback from customers and the poor about the quality of service delivery and complaint response. It is a tool to expose inadequate practices and to ensure transparency in fulfilling the rights of consumers and underserved communities (NORDMANN et al. 2013; WASREB 2013; WIN 2010). Strengthened consumer committees can lead to: <ul style="list-style-type: none"> • Improved social accountability of WASAs. • Improved access to information on services. This increases transparency in the sector and enhances public awareness of the rights and obligations of consumers and water sector institutions such as WASAs. • Advanced WASA-consumer relations and trust that improves the image of WASAs (especially in low-income areas). • Increased willingness to pay, reduced illegal connections and

	vandalism, and realistic expectations by consumers. (WASREB 2013, p. 4)
Examples/how to	<p>To ensure that the increased citizen/ consumer participation will be successful, the WASA should in general:</p> <p>Provide information</p> <ul style="list-style-type: none"> • Provide easy access to information • Maintain a customer service centre • Issue, at minimum, one consumer bill per month • Implement community outreach and public awareness-raising activities • Publish a summary of their annual report <p>Enable consumer consultation and participation (see also different forms below)</p> <ul style="list-style-type: none"> • Initiate community forums • Initiate a public consultation on tariff adjustment • Agree on appropriate actions to respond to consumer concerns • Provide for adequate representation of consumers on the supervisory board <p>Resolve consumer complaints</p> <ul style="list-style-type: none"> • Put in place adequate procedures, instruments (such as customer service centres or (electronic) complaint registers), organisational structures and at least one trained and dedicated customer complaints officer • Enter into a customer contract with each of its customers • Publish a tailor-made service charter • Be fully responsible for the services delivered through communal water points • Swiftly attend to and act on consumer complaints (WASREB 2013, p. 14-18) <p>Several forms of institutionalised and non-institutionalised citizen/ consumer participation exist:</p> <ul style="list-style-type: none"> • Increased work with consumer committees, consisting of mandated and carefully recruited members (customers, local government, SPAM provider, environment observer and other stakeholder). Functions of these locally based groups include: <ul style="list-style-type: none"> – Resolving problems associated with drinking water / clean water – Obtain information about the SPAM services performed by the WASA – Customers can express their dissatisfaction (if any) delivery services of drinking water directly to the WASA and can obtain answers to these grievances – Obtain information about policies and future plans that will be run by the WASA – Provide input or suggestions for the WASA to provide better service, so as to meet the requirements of quality, quantity and continuity in the provision of drinking water (Guidelines for Establishment of Forum Customer, the Department of Public Works, Bureau of Water Supply System Operation Support drink, 2014).

- Citizen report cards: these capture feedback from customers in general, as well as the poor and other marginalised groups in particular, about the quality of public service delivery. A seven-point rating scale can be used to quantify levels of citizen satisfaction with regard to service delivery, dimensions of corruption, staff behaviour and so on. In India, the introduction of citizen report cards contributed to a significant increase in citizen satisfaction with the services and a visible decline in corruption. Public officials were brought together in workshops and seminars, which saw active participation from civic groups, to address issues uncovered by the feedback (WIN 2010, p. 30).
- Community meetings to validate information on “red flags” or complaints (WIN 2010, p.46).
- Local stakeholder meetings with local leaders.

In the Bangladesh Water Act (2013) the participation of civil society and print media is encouraged and the development approach is used for sustainability of water resources in this act. In addition, in the National Sanitation Strategy priority has been given in equitable service provision, right to water, civil society participation, gender perspective, monitoring and evaluation of activities and decentralization (Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014).

In Bangladesh, the following examples of institutionalised and non-institutionalised citizen/ consumer participation can be mentioned:

- The user community is involved in rural services management to assure quality and sustainability of services provision. The development approach is used and adequate time and resources are allocated to facilitate community involvement, build local capacities and create ownership for sustainability.
- Local Government Engineering Department (LGED) is one of the largest public sector organizations in Bangladesh entrusted for planning and implementation of local level rural urban and small scale water resources infrastructure development programs. LGED works closely with the local stakeholders to ensure people’s participation and bottom-up planning in all stages of project implementation cycle (Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014).
- A number of people’s movements took place in Bangladesh that aim to ensure more equitable and sustainable way of water resources management. The people’s initiative like TRM (Tidal River Management), people’s initiative for identifying and enlisting 22 illegally occupied canals in Khulna, people movements to save Arial Beel in Srinagar (Dhaka), Baral river movement in Bogra- Sirajganj, movement for excavating river Jamuna in Satkhira, movements and initiatives against FAP are some important water related movements in Bangladesh. Better understanding (through research activities) of these movements may provide valuable advocacy points for institutions and policy makers for taking up efficient water projects. (Water Sector Integrity in Bangladesh – Country Baseline Assessment, 2014).

15. পরিচালনা নিয়মাবলী Code of conduct

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>একটা পরিচালনা নিয়মাবলী কিছু নীতি এবং মূল্যবোধের একটা বিবৃতি যা এক সেট প্রত্যাশা এবং নিয়মাবলি প্রতিষ্ঠিত করে একটা সংস্থা, সরকারী বিভাগ, কোম্পানী, সংযুক্ত দল বা ব্যক্তি কিধরনের ব্যবহার করবে সংস্থার এবং এর কর্মকর্তা এবং স্বেচ্ছাসেবী জন্য ন্যূনতম মাত্রার সম্মতি এবং শৃংখলাবদ্ধভাবে কার্য সম্পাদন সহ (ট্রান্সপারেন্সি ইন্টারন্যাশনাল ২০০৯)।</p> <p>একটা পরিচালনা নিয়মাবলী উদারণ স্বরূপ ন্যূনতম পক্ষে স্বার্থের দ্বন্দ্ব সম্পর্কে সংস্থার নীতিসমূহ যুক্ত করে (ঘটতে পারে যখন কর্মচারীদের ব্যক্তিগত স্বার্থ তার কর্মক্ষেত্রের কর্তব্য এবং দায়িত্বের সাথে দ্বন্দের সৃষ্টি করে)। একটা উদাহরণ তে পারে যে সংস্থার ক্রয় কর্মকর্তা একজন পরিবারের সদস্যকে মালামাল সরবরাহের জন্য চুক্তি দেয় যদিও সেগুলো অধিক মূল্যের (ডেল রোজারিও এট এল ২০১১), উপহার এবং সহায়তা অর্থপ্রদান দেওয়া বা গ্রহণ করা (ঘুষের আকারে, আদর্শস্বরূপ সেবা প্রদানের জন্য সরকারী কর্মচারী কর্তৃক দাবী করা অল্প অনিয়মিত অর্থপ্রদান যে সেবার জন্য সে আইনত বাধ্য (বিবিসি ২০১১)।</p>
Description/definition	<p>The code of conduct is a “statement of principles and values that establishes a set of expectations and standards for how an organisation, government body, company, affiliated group or individual will behave, including minimal levels of compliance and disciplinary actions for the organisation, its staff, and volunteers” (Transparency International 2009). A code of conduct should for instance, at minimum, include the organisation’s policies regarding conflicts of interest (occurs when an employee’s personal interest conflicts with his or her official duties and responsibilities. An example is when an organisation’s procurement officer gives a family member a contract for the supply of goods even though they are more costly (Del Rosario et al. 2011)), giving or accepting gifts and facilitation payments (a form of bribery, typically small unofficial payments demanded by government officials in exchange for providing services to which one is legally entitled without such payments (BBC 2011)).</p>
Purpose	<p>The code of conduct is an important management tool for establishing and articulating a company’s values, responsibilities, obligations and ethical ambitions and the way it functions. It also serves as a reference in support of day-to-day decision-making, as it clarifies the corporate mission and principles, linking them with standards of professional conduct. A properly written code of conduct sets out the behavioural standards expected of employees and helps them to solve ethical dilemmas they encounter in everyday work. By equipping employees with corporate values, they can make decisions based on those principles and will be able to take action even when specific guidance is not available. That is crucial, as it is almost impossible to make reference to each and every problematic situation that might occur in the workplace in the code itself or accompanying guidance documents. (UNIDO & UNODC 2012, p. 57-59)</p>
Link to integrity	<p>Generally speaking, confidence is a very important element in business, because companies gain contracts and clients when other market players trust them. For that reason, a proper code of conduct can be an excellent business tool in some situations, and has the potential to improve a company’s profitability. In addition, codes of conduct offer an invaluable opportunity for WASAs to create a positive public identity, which can, in the long run, lead to a more supportive political and regulatory environment. (UNIDO & UNODC 2012, p. 58)</p> <p>A code of conduct encourages discussion about ethics and guides employees when dealing with ethical dilemmas, prejudices and grey areas of everyday work and life encounters (KENYA ANTI-CORRUPTION COMMISSION no year, p. 1).</p>

Examples/how to	<p>A code of conduct can only be effective and useful in practice if it is disseminated, implemented, monitored and embedded at all levels so that behaviour is influenced.</p> <p>A code of conduct should:</p> <ul style="list-style-type: none"> • State a company's core values and principles that should guide decisions • Include values, beliefs and expectations rather than facts • Specify methods for addressing specific issues that are in line with corporate values • Define what conduct is acceptable and what not • Describe how employees can seek guidance in ethically unclear or demanding situations • Detail how to report breaches of the code • Provide a set of incentives and sanctions that ensure compliance • Be written in uncomplicated, plain and direct language so that it is understandable to employees with lower levels of education and can be read by employees at different levels of responsibility and in a wide range of functional areas. For employees that are illiterate, arrangements should be made for the code to be read aloud on a regular basis and graphics or drawings should be inserted for easier understanding. • Give examples when appropriate. • Incorporate opinions from employees at all levels of the company to ensure ownership • Be fully disseminated among the staff • Become a "living document". The code should be endorsed by the management or owner of the company. That is particularly important in WASAs whose business environment has a high degree of informality and reliance on interpersonal relations • Be strictly enforced. If a case of misconduct is discovered, sanctions have to be applied as foreseen in the code. The failure of management to do so will have a demoralizing effect on all employees and all the efforts and time invested in the development of the code will be undermined. <p>(UNIDO & UNODC 2012, p. 58-61; KENYA ANTI-CORRUPTION COMMISSION n.y., p. 2)</p> <p>Elements of a code of conduct:</p> <ul style="list-style-type: none"> • Description of corruption in general and the forms it can take • Record-keeping (maintaining records and information, confidentiality, transparency and access to information, disclosure and accuracy of books and records) • Relationships with partners in business (procurement, contract negotiation) • Hiring practices, in particular in relation to favouritism and nepotism • Employment practices (harassment, fair treatment and equal opportunities, discrimination, health and safety in the workplace, illegal drugs, alcohol and smoking, use of company property, etc.)
-----------------	---

- Reporting misconduct
- Guidance on ethical dilemmas
- Sanctions and incentives

(UNIDO & UNODC 2012, p. 59-60; ANTI-CORRUPTION REPORT CENTRE 2013, p. 5)

Policy on gifts

Without guidance, it is hard to decipher when a gift might be inappropriate, or when a gift could be considered a bribe. In some companies, employees are outrightly prohibited from receiving any gifts from vendors, suppliers, customers or potential employees, with the exception of promotional material of nominal value, such as coffee mugs, T-shirts, pens, key chains and note pads. For these companies, a no-gift policy demonstrates their commitment to impartial treatment of all persons and entities with whom they do business.

Other companies specify the maximum value of gifts and entertainment that employees are allowed to give or accept. Still other companies require that all gifts above a certain value be declared to management and recorded in a centralized register. Requiring that gifts be recorded serves a dual purpose: 1) it allows the company to monitor the giving and receiving of gifts and entertainment by employees, and 2) it makes the employees think carefully before accepting or giving gifts or entertainment. (DEL ROSARIO et al. 2011, p. 27)

A policy on the giving and receiving of gifts and hospitality should be consistent with other aspects of the organisation's ethics policy in encouraging high standards of personal honesty and integrity. It should set out:

- what can be accepted without disclosure,
- what cannot be accepted or given,
- what should be recorded and how,
- how staff can seek further guidance.

(<http://www.ethic-intelligence.com/experts/149-overcoming-the-challenges-of-gifts-and-invitations-policies>, Accessed: 18.12.2013)

Faced with a demand for a facilitation payment, for example in customs or during a company inspection, the following steps should be taken by the employee faced with the demand:

- Ask to see the enabling legislation
- Refuse if enabling legislation is not showed.
- Say no again and refer to the prohibition for facilitation payments in anti-bribery legislation and your company policy
- Inform your manager before making the payment or as soon as possible
- Keep the amount to a minimum and ask for a receipt
- Record the payment in the book keeping system and identify it as a 'facilitation payment'
- Report to the (compliance) manager

(<http://www.business-anti-corruption.com/tools/integrity-system/show-all.aspx>, Accessed: 16.12.2013)

	<p>There should also be an established procedure for managing declared conflicts of interest, such as requiring the employee with the conflict to withdraw from any involvement in the transaction at issue (DEL ROSARIO et al. 2011, p. 31).</p> <p>A sample code of conduct can be downloaded here: www.business-anti-corruption.com/media/61762/fileadmin-user_upload-word-Integrity_System_Sample_Code_of_Conduct.doc [Accessed: 16.12.2013]</p>
--	---

16. ইন্টিগ্রিটি বা শুদ্ধাচারের জন্য যোগাযোগ Communication of integrity

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>একটা সংস্থা কোন সংবাদ পৌঁছাতে অধিক সংখ্যক শ্রোতা যোগাভ করার জন্য সাধারণত: বহুমুখী যোগাযোগ মাধ্যম সম্ভাব্য ব্যবহার করে। দ্রুত দমন কার্যকলাপে ১) ইন্টিগ্রিটির গুরুত্ব সম্পর্কে সচেতনতা বাড়াতে এবং ২) স্টেকহোল্ডারদের নিযুক্ত করতে (আভ্যন্তরীণ এবং বাহ্যিক) এবং সংস্থাকে অ:খন্ড হিসেবে বাহ্যিক যোগাযোগ প্রচারণার মাধ্যমে তুলে ধরার জন্য বহুধরনের যোগাযোগ মাধ্যম ব্যবহার করা উচিত। প্রত্যেকটি যোগাযোগ মাধ্যমের কোন সংবাদ সরবরাহ করা এবং সংবাদ গ্রহণকারীদের উপর ভিত্তি করে সুবিধা এবং অসুবিধা থাকে। আবার কিছু নির্দিষ্ট যোগাযোগ মাধ্যম অন্যদের থেকে অধিক মূল্য দিতে হতে পারে। যোগাযোগের সবচেয়ে গুরুত্বপূর্ণ বিষয় হলো সংবাদ গ্রহণকারীদের সম্পর্কে চিন্তা করা। কাকে তুমি পৌঁছাতে চাও এবং কিভাবে জনগন বা সংস্থা তোমার সংবাদে সম্মত হতে পারে? তুমি কি আভ্যন্তরীণ বা বাহ্যিক যোগাযোগ কেন্দ্রীভূত করতে চাও? যত সহজে সমস্যা যোগাযোগ করা যায় তত বেশী সমর্থন এবং লক্ষ্য দলের অংশগ্রহণ জয় করা সুযোগ থাকে। মূল সংবাদ ছোট এবং সংক্ষিপ্ত হতে হবে এবং যা তুমি পাওয়ার উদ্দেশ্য করো তাও সংক্ষেপ করা। এসব যোগাযোগকে কেন্দ্রীভূত, সামঞ্জস্য এবং যথাযথ হতে নিশ্চিতভাবে সাহায্য করবে (ডাবিউ আই এন ২০১০)।</p>
Description/definition	<p>Organisations commonly use multiple communication channels to reach the widest audience possible when conveying messages. The variety of communication channels should be used to raise awareness about the importance of integrity and to engage stakeholders (internal and external) in anti-corruption activities, and iii) to showcase that your organisation is integer via an external communications campaign. Each communication channel offers advantages and disadvantages depending on the type of message being delivered and the receivers of the message. Also, certain communication channels may cost more than others (Vitez no year). The most important thing in communications is to think about the receivers of the message. Who do you want to reach and how can these people or organisations be convinced of your message? Do you want to focus on internal communications or external? The more easily the issue can be communicated, the better the chance of winning the support and involvement of your target group. The core message must be brief and concise, and summarise what you are aiming for. This will help ensure communication is focused, coherent and effective (WIN, 2010).</p>
Purpose	<p>Different communication formats can be used for different purposes, e.g. to communicate business values to employees, to discuss business strategies among management members, to communicate success stories (e.g. regarding integrity) or to discuss work performance and conditions between staff and management.</p>
Link to integrity	<p>Open and transparent communication should be an integral part of a WASA's values and strategic considerations. It is therefore important to include integrity-related topics in internal communication, to discuss them during meetings (staff and management meetings) and to inform staff and other stakeholders adequately.</p>

Examples/How to	<p>Examples of business communication formats are:</p> <ul style="list-style-type: none"> • Letters and memos are the most traditional written business communication. Letters are commonly used to present official business information to other businesses, to individuals or to outside business stakeholders. Organizations can also use letters to communicate business contracts or build professional relationships with other companies in the business environment. • Memos are usually an internal written communication format used to convey information to managers and employees. Companies may be using fewer memos in today's business environment, especially given the increase in use of business email. • Meetings offer organizations a way to convey information using a personal format. Meetings may include managers, employees or customers. Businesses use meetings to ensure that little or no confusion exists in the conveyed message; they allow individuals listening to the speaker to have an opportunity for asking questions or providing feedback. Meetings can also be used in order to allow for staff representatives to discuss integrity-related issues with the management, to produce new ideas or to communicate concerns of employees to the management. • Email is an electronic form of written communication. This communication format has become more popular as organizations increase the use of personal computers in their business operations. Email offers businesses a near-instant format to convey a message or transfer information to individuals inside or outside the business organization. While business communication through email was seen as less formal in its early days, many companies have developed formal email formats for business communication to maintain a standard level of professionalism. Small businesses commonly use email communication because it is an inexpensive option for contacting internal and external business stakeholders. • Work performance assessments/ personal talks: regular talks between employees and their superior allow for employees to address their concerns or to communicate ideas and suggestions (e.g. with regard to integrity). These talks should be characterised by open discussions, where employees are not afraid to openly disclose their concerns. This format can also be used in order to assess the employees' work performance and to discuss possibilities for personal and professional development and opportunities of engagement in the integrity change process. <p>(adapted from http://smallbusiness.chron.com/5-different-formats-business-communication-696.html, Accessed: 27.01.2014)</p> <p>To communicate success stories on IM implementation (e.g. jobs secured, lower costs) the company can use different tools like:</p> <ul style="list-style-type: none"> • award ceremonies, company newspapers, mailings and meetings for the internal communication • media, conference presentations, project visits and partner network channels for the communication outside the company <p>How to write a memo:</p>
-----------------	--

- <http://www.wikihow.com/Write-a-Memo>, Accessed: 27.01.2014
 - http://esl.about.com/od/businessenglishwriting/a/bizdocs_2.htm, Accessed: 27.01.2014
 - http://www.writing.engr.psu.edu/workbooks/memo_format.html, Accessed: 27.01.2014
- How to write a business letter:
- <http://www.wikihow.com/Write-a-Business-Letter>, Accessed: 27.01.2014
 - <http://writingcenter.unc.edu/handouts/business-letters/>, Accessed: 27.01.2014
- How to run effective meetings:
- <http://www.wikihow.com/Run-an-Effective-Meeting>, Accessed: 27.01.2014
 - http://leadership.uoregon.edu/resources/exercises_tips/skills/running_effective_meetings, Accessed: 27.01.2014
 - <https://www.ohrd.wisc.edu/AcademicLeadershipSupport/LeadMeetings/tabid/74/Default.aspx>, Accessed: 27.01.2014
- How to write business emails:
- <http://www.wikihow.com/Write-Business-Emails>, Accessed: 27.01.2014

17. সম্মতি ব্যবস্থাপনা Compliance management

বর্ণনা/সংজ্ঞা	সম্মতি ব্যবস্থাপনা একটা প্রক্রিয়া যা নিয়োগ কর্মকর্তাদের প্রদত্ত এক সেট রীতির সাথে সম্মত জ্ঞাপন করা নিশ্চিত করে। সম্মতির অর্থ হলো একটা সংস্থার এর ব্যবসার প্রসঙ্গিক বাহ্যিক অথবা আভ্যন্তরীণ আইন-কানুন, নিয়মতন্ত্র, কার্যপ্রণালী, নির্দেশিকা এবং বিশদবিবরণ বা মানদণ্ডের প্রতি অনুগত থাকা। সম্মতি ব্যবস্থাপনা বিভিন্ন আকারের হতে পারে। উদাহরণ স্বরূপ, ইহা নীতি, প্রক্রিয়া, দলিল, আভ্যন্তরীণ হিসাব নিরীক্ষণ, নিশ্চয়তা নিয়ন্ত্রণ এবং প্রযুক্তগত বলবৎকরণ হতে পারে।
Description / Definition	Compliance management is the process, which ensures that employees comply with a given set of rules. Compliance means that an organisation adheres to external or internal laws, regulations, guidelines and specifications or standard relevant to its business. Compliance management can take many forms. It can for instance be a mix of policies, procedures, documentation, internal auditing, security controls, and technological enforcement (AuditShark no year).
Purpose	Violations of regulatory compliance often result in legal punishment, including state fines. WASA might comply with standards such as those produced by ISO to gain customer confidence and acceptability. However regulatory compliance is the focus. As the number of rules has increased since the turn of the century, regulatory compliance has become more prominent in a variety of organizations. The trend has even led to the creation of regulatory compliance officer positions to hire employees whose sole focus is to make sure the organization conforms to stringent, complex legal mandates. The purpose of a compliance officer is to ensure a WASA's conformity with externally imposed standards such as laws or regulations in order to prevent criminal misconduct.
Link to integrity	The main aim of compliance is to avoid legal sanctions. Corrupt practices and other integrity-related illicit behaviours are generally punished by law, therefore compliance management is an important step towards improving the WASA's level of integrity.
Examples/How to	<p>Compliance management can include the development of compliance standards, education and training of staff and management, reduced discretion, auditing and controls, conduct investigations, and penalties in case of misconduct. (SHARP PAINE 1994, p. 113) For compliance management to be effective, it is important that the person responsible:</p> <ul style="list-style-type: none"> • Oversees and monitors the implementation of the compliance programme that meets the needs and addresses the risk areas of the organisation • Carefully monitors the staff • Ensures employees have received, read and understood the standards of conduct; • Investigates root causes of occurring non-compliance • Takes corrective action in case of non-compliance • Establishes risk control measures • Seeks to ensure that all employees and management are knowledgeable of, and comply with, pertinent Federal and State standards and the organization's policies and procedures • Continuously monitors and revises the programme in light of regulatory updates, changes in the organisation's needs or services, or revisions to the policies and procedures of government <p>(adapted from THE BEST PRACTICE NETWORK GUIDELINES n.y.; FOY)</p>

	<p>2012a, FOX 2012b; 1CONSULTING. n.y., p. 1)</p> <p>In Bangladesh, the following regulations are particularly relevant for WASAs:</p> <ul style="list-style-type: none"> • Anticorruption Commission Act, 2004 • Prevention of Corruption Act, 1947 • Penal Code (XLV of 1860) • The Government Servants (Conduct) Rules 1979, the Government Servants (Discipline & Appeal) Rules 1983 • Ethics codes, regulations on lobbying disciplinary committees • Prohibitions on and disclosure of conflict of interest, including the receipt of gifts and other benefits received from private resources • Asset declaration laws, procurement laws and party financing laws • Right to information • Whistle-blower protection law <p>In addition, the following laws and policies regarding the water sector include aspects of integrity, i.e. corruption, transparency and accountability</p> <ul style="list-style-type: none"> – River Research Act, 1990 – Water Resource Planning Act, 1992 – Bangladesh Water Act, 2013 – Coastal Development Strategy, 2006 – The Environment Conservation Rules, 1997 – The Inland Water Transport Authority Ordinance, 1958 – National Cost Sharing Strategy for Water Supply and Sanitation in Bangladesh 2012 – National Strategy for Water and Sanitation Hard to Reach Areas of Bangladesh, 2011 – Sector Development Plan (FY 2011-25)
--	---

18. গাণিতিক হিসাব রক্ষণ Computerised accounting

বর্ণনা/সংজ্ঞা	কম্পিউটারাইজড হিসাব খরচ, অর্থপ্রদানের প্রক্রিয়া, বাজেট (জমা-খরচের বার্ষিক আগাম হিসাব) এবং প্রতিবেদন ব্যবস্থাপনার জন্য একটি সফটওয়্যার ভিত্তিক বাজেট এবং হিসাব পদ্ধতি। এটা বাজেটিং এবং হিসাব মূল দিক গুলো গণনা এবং স্বয়ংক্রিয় করে এবং তাদেরকে একত্রিত করে একটা একইরকম এবং ব্যবহারকারী ক্রিয়ামাধ্যমে। ইহা আরো বাজেটিং এর উপর বিভিন্ন রকমের প্রতবেদন সৃষ্টি, তহবিল, সঞ্চিত ধন, নগদ টাকার লেনদেন, হিসাব, হিসাব নিরীক্ষণ এবং প্রতিদিনের ব্যবস্থাপনা সংক্রান্ত বিষয় তৈরীতে সহায়তা করে।
Description / Definition	Computerised accounting is a software-based budgeting and accounting system for the management of spending, payment processing, budgeting and reporting. It computerises and automates key aspects of budgeting and accounting and combines them into a unified database and user interface (Business Directory n.y., Techopedia n.y., US AID n.y.). It also allows the production of a variety of reports for budgeting, funding, treasury, cash flow, accounting, audit, and day-to-day management concerns.
Purpose	The purpose of computerised accounting is to have a clear, transparent and reliable system to keep track of financial transactions. Computerised accounting can strengthen the financial and managerial capacity of a WASA by enhancing the management of cash, debt and liabilities, using historical information to provide improved budget modelling processes,

	reducing costs for financial transactions, and gaining effective control over finances and budget execution (TECHOPEDIA n.y.; US AID n.y., p. 1; ANTI-CORRUPTION RESOURCE CENTRE 2009, p. 2; DAI n.y.).
Link to integrity	Computerised accounting enhances the comprehensiveness, transparency and accountability and thus the confidence and credibility of finances. Such a system also deters corruption and fraud by increasing the risks of detection. A number of features (for example automated identification of exceptions to normal operations, patterns of suspicious activities, automated cross-referencing of personal identification numbers for fraud, cross-reference of asset inventories with equipment purchase, automated cash disbursement rules, identification of ghost workers, etc.) help detect excessive payments, fraud and theft (US AID n.y., p. 1; ANTI-CORRUPTION RESOURCE CENTRE 2009, p. 1-2; NORDMANN 2012b, p.8)
Examples/How to	<p>Computerised accounting should:</p> <ul style="list-style-type: none"> • Give an overview of different types of annual revenues (e.g. revenue for the provision of particular goods and/or services) • Provide insight on different types of expenses (e.g. materials, rent, staff) • Connect billing and accounting systems: Billing and collections should be integrated into the accounting system (NORDMANN 2012b) <p>The installation and operation of computerised accounting has proven to be challenging in practice. Successful implementation can be attained by</p> <ul style="list-style-type: none"> • purchasing appropriate software, • ensuring ICT readiness among the responsible staff members, • sound project design and management, • a phased approach to implementation, • adequately allocated financial and human resources <p>(ANTI-CORRUPTION RESOURCE CENTRE 2009, p. 1).</p> <p>Practical questions to clarify are:</p> <ul style="list-style-type: none"> • Is the necessary hardware (e.g. computers, internet connection etc.) available? • What are the costs of implementing such a system (e.g. training, programmes, support)? • How to make sure that the staff is capable and confident in using a computerised accounting system? • How to ensure consistency and comparability with the existing accounting system? • Can billing and collection be integrated in the financial accounting system? <p>It is worthwhile comparing different options to find a solution that is adapted to the specific needs and size of the WASA.</p>

19. সংযোগ প্রণালী Connection procedures

	Integrity management tool
বর্ণনা/সংজ্ঞা	স্বচ্ছ সংযোগ প্রক্রিয়া হলো পানি সংযোগের জন্য তথ্য, রীতি, পরিকল্পনা, পদ্ধতি এবং কার্যকলাপের মুক্ত, ভবিষ্যৎবানী, পরিষ্কার, বোধগম্য এবং দৃশ্য বহিঃপ্রকাশ।
Description/definition	Transparent connection procedures entail open, predictable, clear, understandable and visible disclosure of information, rules, plans, processes and actions regarding water connections (based on Transparency International 2007 in Transparency International 2009).
Purpose	Restricted transparency at the interface between water providers and consumers can threaten both the economic viability of service providers and the sustainability of water resources management in general (ANTI-CORRUPTION RESOURCE CENTRE 2009, p. 2).
Link to integrity	Increased transparency can help to prevent fraudulent activities between water providers and users such as: <ul style="list-style-type: none"> • Bribery to prevent law enforcement, to enhance the content of user licences or to install illegal connections • Raised water charges • Corruption regarding payment, access or connection speed. (ANTI-CORRUPTION RESOURCE CENTRE 2009, p. 2)
Examples/how to	Measures to increase transparency may involve: <ul style="list-style-type: none"> • Simplifying the application procedure for water licences • Publishing or providing access to the register of water users and annual reports • Strengthening complaint systems • Publishing standard consumer fees and information about user rights • Clearly defining periods between applications, purchases and effecting of new connections. (ANTI CORRUPTION RESOURCE CENTRE 2009, p. 2-4; GIZ ET AL. 2012, p. 9-10, 19)

20. ঠিকাদারদের সংবেদনশীল করা Contractors' sensitisation

	Integrity management tool
বর্ণনা/সংজ্ঞা	ঠিকাদারদের সংবেদনশীল করার অর্থ হলো যোগানকারী এবং অন্য ঠিকাদারদের ইন্টিগ্রিটি সমস্যা এবং সংস্থার মান, আদর্শ এবং ইন্টিগ্রিটি পদ্ধতি সাথে পরিচিত এবং নিয়মিত করা। ইহা সংস্থা এবং অংশগ্রহণকারীদের মধ্যে ন্যায্য, সততা এবং পারস্পরিক আস্থা তৈরি করে।
Description/definition	To sensitise contractors means to familiarise suppliers and other contractors with integrity issues and with the organisation's values, norms and integrity systems. This foster fairness, honesty, and mutual trust between the organisation and other stakeholders (LITZINGER 2012, Oxford Dictionaries no year).
Purpose	The aim of sensitisation is to familiarise contractors with WASAs' values, norms and integrity systems, and thus to foster fairness, honesty, and mutual trust between WASAs and their contractors (LITZINGER 2012, p. 2).
Link to integrity	Sensitising contractors on integrity issues raises their awareness and may lead to the initiation of integrity change processes within their business. Above all, when informing contractors about possible sanctions, a WASA

	can increase the likelihood of contractors complying with the WASA's integrity standards.
Examples/how to	<p>Contractors can be sensitised through:</p> <ul style="list-style-type: none"> • Informational letters • Seminars • Awareness training • Workshops • Information upon contract signature. <p>(LITZINGER 2012, p. 2; INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION 2013; GIABA 2012)</p> <p>An example of sensitising contractors is the Berlin Water Utility (Berliner Wasser Betriebe, BWB), where suppliers and service providers were informed about new corruption prevention measures within the BWB in separate letters (WIN 2009, p. 2).</p>

21. কর্তৃপক্ষসমূহ, গণমাধ্যম এবং নাগরিক সমাজসমূহের মধ্যে সমন্বয়সাধন Cooperation with authorities, the media & CSOs

বর্ণনা/সংজ্ঞা	যদি পান সরবরাহ এবং পয়ঃনিষ্কাশন সংস্থা সংস্থার ভিতর বা বাইরের পরিবেশে সাথে নিষিদ্ধ আলাপচারিতা চিহ্নিত করে, তবে তার উচিত দায়িত্ববান দুর্নীতি দমন কর্তৃপক্ষ, গণমাধ্যম বা সুশীল সমাজ সংস্থার নিকট প্রতিবেদন করা এবং সাহায্য করা।
Description / Definition	In case a WASA detects illicit behaviour inside or in the external environment of the organisation, it should report it to and cooperate with the responsible anti-corruption authorities, the media or civil society organisations (CSO).
Purpose	WASAs benefit from cooperation with anti-corruption authorities, the media and civil society organisations as they help to enhance integrity and underscore their commitment to zero-tolerance of corruption. If a WASA reports an incident of corruption within its own company it may result in reduced or even suspended sanctions for the company under certain circumstances (UNODC 2013, p. 91). Cooperation with media can help WASAs increase their leverage and be heard on cases where corruption has negatively affected them. However, media can also propagate false perceptions (WORLD BANK. n.y.; ARNOLD and LAL 2012), which makes it all the more important for companies to stick to facts and avoid speculation, when engaging journalists.
Link to integrity	The role of WASAs in the prevention, detection and prosecution of actors involved in typically complex and covert corrupt practices cannot be underestimated. Anti-corruption authorities and civil society organisations benefit from cooperation with companies in that they are able to learn how the corrupt act occurred, how it was initially covered up and how it was uncovered, allowing them to be more effective in their future investigations. Actors in the private sector may also be in a position to play a vital role in the identification of criminal proceeds and their return to legitimate owners. A cooperative relationship between the private sector and anti-corruption authorities or civil society organisations is thus instrumental to the effective fight against corruption and its adverse consequences. Cooperation also underscores the WASA's strong commitment to zero-tolerance of

	corruption (UNODC 2013, p. 91-93).
Examples/How to	<p>WASAs can cooperate with anti-corruption authorities or civil society organisations before they are aware of the allegation of a corrupt act or once they have witnessed corrupt behaviour. Self-reporting refers to the disclosure of relevant information and evidence of actual or possible violations to anti-corruption authorities or civil society organisations and before allegations have been raised against the company or one of its representatives. Companies should also report illicit behaviours in their external environment.</p> <p>Beyond mere reporting, companies may also cooperate with anti-corruption authorities after the authorities are aware of the corrupt act, independent of whether the violation was self-reported by the company or was originally identified by authorities. Companies can support the investigation process of authorities by disclosing additional relevant information or by providing investigative resources like manhours. Furthermore companies may cooperate with anti-corruption authorities after allegations against the company or one of its representatives have been raised by undertaking other remedial measures such as:</p> <ul style="list-style-type: none"> • Voluntary restoration of damages or loss caused by the offence; • Recovery of ill-gotten gains (e.g. proceeds of the corrupt act); • Other voluntary restraints (e.g. abstention from bidding for public contracts); • Acceptance of an external compliance monitor; • Corrective organizational actions (e.g. removal or other disciplinary measures against responsible employees). <p>(UNODC 2013, p. 91)</p> <p>How to systematically cooperate with the media in the fight against corruption:</p> <ol style="list-style-type: none"> 1. Understand how citizens use the media Before engaging with the media, a WASA should identify its target audience. The definition of the target audience depends primarily on the objective of the WASA and on the type of corruption in focus. If it concerns petty corruption for example it is recommendable to choose the local community as an appropriate target audience. After defining the target audience of anti-corruption efforts, the next step is to explore the media environment this target audience moves in: Which media do they mostly turn to and where do they get most of their information from? 2. Understand how the media works Once target audience and their preferred media have been identified, a relationship with the media should be built. If there is an interest to foster long-term systematic change, it is recommendable to build a coalition with journalists or editors. Steps toward forming a coalition with the media include: <ul style="list-style-type: none"> • Identify and specify the issue (according to point 1) • Map relationships and stakeholders

	<ul style="list-style-type: none"> • Form the coalition • Sustain the coalition <p>The media can help to enhance integrity; however journalists cannot be seen as miracle workers. The media are an industry and operate under a number of constraints (for example limited freedom of press) that need to be understood by those that want to engage them in the fight against corruption (Adapted from ARNOLD and LAL 2012). For information on how to write a media release see: http://www.wikihow.com/Write-a-Press-Release (Accessed: 27.05.2014)</p>
--	---

22. করপোরেট শাসন কাঠামো Corporate governance structure

	Integrity management tool
বর্ণনা/সংজ্ঞা	করপোরেট শাসন একটা পদ্ধতি যা দ্বারা একটা ব্যবসা চালানো এবং নিয়ন্ত্রণ করা হয়। করপোরেট শাসন কাঠামো বিভিন্ন অংশগ্রহণকারীগণের মধ্যে যেমন বোর্ড, ব্যবস্থাপক এবং শেয়ারহোল্ডারদের মধ্যে নিজ নিজ অধিকার এবং দায়িত্ব নির্দিষ্ট করে এবং করপোরেট কাজে সিদ্ধান্ত গ্রহণের জন্য নিয়মনীতি এবং প্রক্রিয়া বর্ণনা করে। সুষ্ঠু করপোরেট শাসনের জন্য উচ্চ পদস্থ করপোরেট সংস্থাগুলোর মধ্যে একটা পারস্পরিক পরীক্ষা এবং ভারসাম্য রক্ষার প্রয়োজন হয়।
Description/ definition	Corporate governance is the system by which a business is directed and controlled. The corporate governance structure specifies the distribution of rights and responsibilities among different stakeholders such as the board, managers or shareholders, and spells out the rules and procedures for decision-making in corporate affairs (OECD 2004). Good corporate governance requires an effective system of mutual checks and balances among the top corporate bodies (SWISS Re 2013)
Purpose	<p>Clear roles and responsibilities on each level (from the supervisory board, to the management, staff and stakeholders) are essential for a WASA to function efficiently and to ensure that each level is held at bay by a system of checks and balances. Developing corporate governance standards means establishing a system of sound approaches by which utilities are directed and controlled, focusing both on internal and external corporate structures.</p> <p>The reasons to invest in corporate governance activities include (MAASSEN n.y.):</p> <ul style="list-style-type: none"> • Enhanced business reputation and image: with a better image, it is easier to attract financing, trading partners, customers and employees and to build contacts with policy-makers; • Increased sales and customer loyalty for the company's products and services: customers take corporate social responsibility into consideration when they purchase goods and services; and • Ethical reasons (mainly altruistic): many companies have the desire to "give something back to society."
Link to integrity	Clear corporate governance standards allow monitoring of the actions of management and directors and thereby mitigate agency risks that may stem from the misdeeds of corporate officers (adapted from WIKIPEDIA no year).
Examples/how to	<p>Members of the supervisory board should be selected through transparent processes set out in publicly available policies, have defined terms of office, receive no remuneration beyond reimbursement of expenses and should not profit from the organisation's assets. There should also be conflict of interest provisions for supervisory board members in place.</p> <p>Board functions should be clearly separated from management, and the</p>

	<p>management should not have a voting role on the supervisory board. Board competencies include the appointment and annual review of the management performance, the review of financial performance and statements, as well as the responsibility to hire the auditor. (ANTI-CORRUPTION RESOURCE CENTRE 2013, p. 4)</p> <p>Principles of good corporate governance (APPLIED CORPORATE GOVERNANCE 2013):</p> <ul style="list-style-type: none"> • An ethical approach towards society must be a key organisational paradigm. • Objectives should be balanced and respect the goals of all interested parties. • The roles of key players such as the board, the management or staff/stakeholders must be clarified. • A decision-making process must be in place – reflecting the first three principles and giving due weight to all stakeholders. • Equal concern must be given for all stakeholders – albeit some have greater weight than others. • Accountability and transparency is necessary – to all stakeholders.
--	--

23. ক্রেতার অভিযোগ ব্যবস্থাপনা Customer complaint management

	Integrity management tool
বর্ণনা/সংজ্ঞা	খরিদার অভিযোগ ব্যবস্থাপনা একটা পদ্ধতি যা ওয়াসার সাথে খরিদারদের অসন্তুষ্টি নিবন্ধন করতে অনুমতি দিয়ে থাকে। এটা আরো কিভাবে তাদের সেবা উন্নয়ন করা যায় এবং খরিদারদের সাথে তাদের ঘটতে পারা সমস্যাগুলো কমাতেও অনুমতি দিয়ে থাকে।
Description/definition	Customer complaint management is a system that allows customers to register their dissatisfaction with the WASA. It allows organisations to obtain feedback on how to improve their services and to decrease the likelihood for problems with the customer base (Customer Expressions Corporation no year).
Purpose	An effective customer complaint mechanism can improve accountability, make sure that customers' expectations are met and ensure that water services provision and sanitation is continuously improved (GONZALEZ DE ASIS et al. 2009, p. 116, ANTI-CORRUPTION RESOURCE CENTRE 2007). Dealing with customer complaints efficiently can also provide a business with an opportunity to profit, as customer complaints illustrate the areas of a business that require attention.
Link to integrity	A customer complaint system is an effective tool to establish good governance. Without effective complaint mechanisms, and where awareness about the rights and responsibilities of WASAs and consumers is lacking, poor households are unable to seek redress (GIZ 2013, p. 13ff).
Examples/how to	<p>Customers should be provided with various ways of filing complaints. Everyone should be enabled to file a complaint and no one ought to be discriminated against (e.g. illiterate customers, those without mobile phones etc.). Ways of filing complaints include:</p> <ul style="list-style-type: none"> • Establishing complaint committees • Installing complaint boxes attached to the village information board • Setting up complaint telephone numbers • Preparing ready-made complaint forms.

	<p>Furthermore, it should be kept in mind that:</p> <ul style="list-style-type: none"> • Information received from complainants needs to be treated in confidence. Witnesses, victims and whistleblowers need to be protected. • A register of complaints should be maintained – complaints are a goldmine of information. Evaluating complaints and taking corresponding measures will result in improved service quality. • A defined process on how to deal with complaints (filing, registration, addressing, responding) should be developed. • The independence of investigation into complaints needs to be ensured, in particular in serious cases or alleged fraud or corruption. In such cases, the person dealing with the complaint must not be the same person that the complaint is directed against. • A zero-tolerance policy for fraud and corruption should be displayed. • Responses to complainants and communities need to be given within a defined time span (e.g. seven days after being processed by a desk officer). • Complaints should be resolved thoroughly.
--	---

24. দায়িত্বপ্রাপ্ত সংস্থার দলিল Delegated authority document

	Integrity management tool
বর্ণনা/সংজ্ঞা	কর্তৃপক্ষের প্রতিনিধিত্ব মানে বোঝায় নিম্নস্থ: কর্মকর্তাদের মাঝে কর্তৃত্ব এবং ক্ষমতা বিভক্ত করা। কর্তৃপক্ষের প্রতিনিধিত্ব সম্পর্কীয় সিদ্ধান্তগুলোর বিস্তারিত পদ্ধতি একটি প্রতিনিধিত্ব কর্তৃপক্ষ দলিলে লিপিবদ্ধ করা উচিত। এই দলিল ব্যাখ্যা করে কার সিদ্ধান্ত গ্রহণের ক্ষমতা আছে, কে কত খরচ করতে পারবে এবং সংস্থার পক্ষে কে স্বাক্ষর প্রদান করতে পারবে।
Description/definition	Delegation of authority means dividing authority and powers downwards to the subordinate (Management Study Guide no year). The decisions taken regarding delegation of authority should be detailed procedures in a delegated authority document. This document clarifies who has the authority to make decisions, to commit expenditures or to sign legal undertakings on behalf of the organisation (Mango 2012).
Purpose	A delegated authority document prevents confusion about responsibilities (MANGO 2012, p. 84).
Link to integrity	<p>If delegated authority is not documented, WASA employees can claim authority to make decisions for corrupt purposes. Employees can act outside their delegation, for example, by granting a development approval that benefits the employee, awarding a contractor, or discontinuing enforcement in exchange for a bribe (INDEPENDENT COMMISSION AGAINST CORRUPTION no year).</p> <p>Transactions for personal benefit are less likely if delegated authority is documented, as this document makes the individual vulnerable to accusations of abuse.</p> <p>In addition, it can act as a control tool, as members of the staff who are not authorised to sign (but did) can be held responsible. Having a procedure in place to standardise payment approval will diminish the chances of employees committing any fraud.</p>

Examples/how to	<p>The delegated authority document should be reviewed every year in order to make sure that it still fits current needs. Breach of delegated authority should be dealt with appropriately (MANGO 2012, p 84):</p> <p>The delegated authority document should include instructions for duties such as:</p> <ul style="list-style-type: none"> • Placing and authorising orders for goods and services • Signing cheques • Authorising staff expenses • Handling incoming cash and cheques • Access to the safe and petty cash • Checking and authorising accounting records • Signing legal undertakings. <p>Available to all personnel, it shows who has to be involved for which decisions. This document also acts as a control measure for financial transactions and other important decisions: if the required signatures are not on the paper, the documents are not valid.</p> <p>The knowledge of who has the authority to make decisions and commit expenditures makes it clear which members of the staff should be included in the decision-making process. In case of illness, holidays or other absences, this delegated authority document does not give room for any exception or excuses such as “I had to decide, and you were not here”. Authorised personnel should receive additional training on this document and how the procedures work, including suggestions about refusal of signatures.</p> <p>Leaving the delegated authority document in a drawer will not lead to its intended success: it should be available to all staff. Furthermore, personnel with particular tasks (e.g. paying out money) should receive additional training on different procedures of expenditures and decision-making structures. These persons can identify misconduct when they see that expenditures don't have the required signatures, and refuse to carry out the transaction until all requirements are met.</p> <p>This procedure can be supported by means of a document with which the staff members can crosscheck the authenticity of the signatures.</p> <p>A template for a Delegated Authority Document can be found here: http://www.communitydoor.org.au/documents/quality/policy/11.6-financial-management-and-delegations-policy-template.doc (Accessed: 23.01.2014)</p>
-----------------	--

25. সংযোগ প্রদান এবং সংযোগ বিচ্ছিন্ন করার প্রণালী Disconnection & reconnection procedures

	Integrity management tool
বর্ণনা/সংজ্ঞা	অসংযোগ বা পুনঃসংযোগ প্রক্রিয়া পানি প্রাপ্তির নবায়ন বা সমাপ্তির বিশেষ করে বিল না প্রদান, অন্য লাইনে

	পানির সংযোগ দেওয়া এবং পানি চুরির অবস্থা নির্দিষ্ট করে। এক্ষেত্রে পানি সংযোগ বা পুনঃসংযোগের জন্য প্রক্রিয়াতে স্বচ্ছ মূল্য নির্ধারণ করা উচিত।
Description/definition	Procedures for disconnection/ and reconnection specify the conditions for the termination/renewal of water provision, in particular due to non-payment of bills, bypasses of water meters and water theft. Procedures should also include transparent prices for connection and reconnection.
Purpose	<p>Water disconnection is a severe sanctioning mechanism for customers who have:</p> <ul style="list-style-type: none"> • Illegally connected to water services • Not paid their bills • Manipulated or bypassed water meters • Not granted access for inspection, meter reading or maintenance. <p>(WASREB no year, p. 26-27)</p> <p>Clear procedures and pricing for disconnection and reconnection serve several purposes:</p> <ul style="list-style-type: none"> • They inform customers transparently about their rights, but also their duties. • They ensure that all customers – whether households or commercial users – are treated equally. • Clearly laid out procedures support staff in fulfilling their duties (i.e. to justify a water disconnection), and reduce the risk for fraud. • They reduce revenue losses for WASAs, as they can disconnect and reconnect customers more efficiently.
Link to integrity	A lack of principles for water disconnection and reconnection has the consequence that not all customers are treated equally. This is a direct risk for fraud and corruption (e.g. staff colluding with customers to illegally reconnect water, accepting bribes to be reconnected etc.).
Examples/how to	<p>Suppliers must put in place a full escalation process before disconnecting a customer. This process will include contacting and notifying the customer to inform them that they are in arrears (e.g. by telephone and in writing), providing information on any options the customer has to make payment, and providing contact details for customers wishing to enter into a payment plan or, where appropriate, in the case of domestic customers, how to arrange a pre-payment meter or budget controller. A supplier may develop different escalation processes for domestic and non-domestic customers should they wish. The process for each customer category must be clearly set out (adapted from COMMISSION FOR ENERGY REGULATION no year, p. 2-4).</p> <p>A WASA may disconnect services to a consumer in response to any of the following events (adapted from WASREB no year, p. 26-27):</p> <ul style="list-style-type: none"> • Non-payment of bills more than 14 days in arrears, provided that the WASA issues the 14-day notice to pay in its bill to consumers • Unauthorised interference with or diversion of use of the WASA service. • Unauthorised use or theft of water • Refusal to grant access at reasonable times to equipment installed upon the premises of the consumer for the purpose of inspection, meter reading or maintenance

	<ul style="list-style-type: none"> • Failure to reimburse the WASA for repairs to or replacement of the WASA's property used to supply service, when such repairs or replacements are necessitated by negligence or deliberate acts on the part of the consumer • Misrepresentation of identity for the purpose of obtaining service. • Actions adversely affecting the safety of any consumer, or the integrity of the WASA's water and/or sewerage systems • Any other reason identified by the WASA approved by the regulator and notified to the consumer. <p>However, there are also situations in which termination of water provision is prohibited. These include:</p> <ul style="list-style-type: none"> • Failure in payment for service by a previous occupant of the premises unless a filial or professional relationship with the previous occupant is shown • Failure to pay for service or merchandise other than the provision of water or wastewater services provided by the WASA • Failure to pay charges not properly reflected on a WASA bill • Failure to pay disputed charges, until the WASA has received a ruling in its favour in accordance with dispute resolution mechanisms in these regulations. <p>Where a disconnected customer has reached a settlement with its WASA (through a payment plan or payment in full), the customer shall be entitled to be reconnected under the standard network terms and conditions offered by the WASA including, where appropriate, the provision of a security bond/deposit or other such measure that is reasonably required to ensure that disconnection for non-payment not will occur in the future (adapted from COMMISSION FOR ENERGY REGULATION no year, p. 2-4).</p>
--	--

26. বিবাদ সমাধানের কলাকৌশল **Dispute resolution mechanisms**

	Integrity management tool
বর্ণনা/সংজ্ঞা	একটি চুক্তি আলোচনার সময় বিতর্ক সমাধানের বিশেষ কৌশল কি হতে পারে তার দিকে নজর দেওয়া খুব গুরুত্বপূর্ণ। বিচার পদ্ধতি মাধ্যমে মকদ্দমা ছাড়া, আরো বিকল্প ব্যবস্থা আছে যেমন- চুক্তির পূর্বে আলোচনা, মধ্যস্থতা, সালিসি এবং কোন পক্ষের চুক্তি হতে প্রত্যাখান। ওয়াসার উচিত আলোচিত চুক্তির অধীনে সৃষ্ট বিবাদ সর্বকতার সাথে দেখা এবং সেইসব সৃষ্ট বিবাদ সমাধানের জন্য সবচেয়ে উপযুক্ত কলাকৌশল (বা একাধিক কলাকৌশলের সমন্বয়) ঠিক করা।
Description/definition	When negotiating a contract it is important to pay attention to the choice of dispute resolution mechanisms. Besides litigation through the judiciary system there are alternative dispute resolution mechanisms like negotiation, mediation, arbitration and withdrawal of either party from the contract. WASAs should carefully consider the kinds of disputes which are likely to arise under the contracts they negotiate, and choose a dispute resolution mechanism (or combination of mechanisms), which is best suited to resolve those kinds of disputes.
Purpose	To enforce a contract at a reasonable cost in case of a dispute, it is important to choose the adequate dispute resolution mechanism when negotiating the contract.

Link to integrity	<p>Integrating a dispute resolution mechanism into the contract can help foster integrity between contract parties, as it serves as a disincentive to breach the contract. In case of a dispute between two contracting parties, the dispute resolution mechanism gives the possibility to resolve it in the most efficient manner. The judicial system may not be a feasible option in countries, with high levels of bureaucracy and/or corruption in public administration.</p> <p>In the case of a WASA contracting a company dispute resolution mechanisms provide the possibility to resolve a dispute efficiently when the contractor does not fulfil the contract's specification because of illicit behaviours. At the same time it puts the contractor under pressure to abide by the contract.</p>
Examples/how to	<p>In cases when a dispute cannot be prevented, there are commonly used mechanisms to resolve them like negotiation, mediation, arbitration and litigation (see list below). The ultimate goal is to resolve any difficulties quickly; therefore it is essential to integrate a dispute resolution mechanism into the contract. For choosing the most adequate mechanism, a variety of factors have to be taken into consideration: the possible nature of a dispute; the relationship between the two parties; the sensitivity of the issues involved; and the likely outcome and cost of litigation (adapted from UNDP n.y.).</p> <ul style="list-style-type: none"> • Negotiation: Negotiation means that the parties involved in a dispute compromise toward an agreed resolution of their dispute. By definition, it produces an acceptable result. If both parties do not agree, there is no resolution. • Mediation: Mediation is negotiation facilitated by an agreed neutral, normally a trained and experienced mediator. • Arbitration: In arbitration the parties agree to give a neutral the power, not to facilitate an agreed resolution of their dispute, but to impose a legally binding resolution on them, whether they agree with it or not. Arbitration is essentially "private litigation". But in the hands of experienced counsel, it can have important advantages over litigation. • Litigation: Litigation is fundamentally the same kind of process as arbitration. A neutral has the power to impose a legally binding resolution on the parties. But instead of the parties agreeing on that neutral, they are appointed by the state, in the person of a judge. (BLG 2012) • Withdrawal from contract: A paragraph that clearly specifies the options and conditions under which either partner can withdraw from the contract provides another option to resolve a dispute. <p>For more detailed information on how to choose and draft a dispute resolution clause see: WORLD BANK n.y. Dispute Resolution - Checklist and sample wording.</p>

27. যথোচিত কাজের পরিবেক্ষণ Due diligence investigation

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>যথাযথ অধ্যবসায় বা পরিশ্রম বলতে বোঝায় একজন যুক্তপূর্ণ এবং বিজ্ঞ ব্যক্তির অন্য পক্ষের সাথে কোন চুক্তি বা কার্য-পরিচালনা করার পূর্বে যে সতর্কতা অবলম্বন করা উচিত। এটা একটা তথ্যের পদ্ধতিগত সংগ্রহ এবং পর্যালোচনা সম্পৃক্ত করে যাতে করে একটা বিশেষ কোম্পানী ব্যবসা করতে পারে (যেমন- পূর্ব ইতিহাসের তথ্য, অর্থ, কৃতিত্ব, মক্কেল</p>

	ইত্যাদি) ।
Description/definition	Due diligence refers to the care a reasonable and prudent person should take before entering into an agreement or transaction with another party. It involves a systematic collection and analysis of information on how a particular company does business (e.g. data on the history, finances, performance, clients, etc.) (Investopedia no year; Pinow no year).
Purpose	A due diligence investigation reveals whether a potential partner commits to proven and recognised business practices, and uncovers the risks and opportunities involved in a potential alliance. By conducting such investigations, WASAs can reduce the chance of unpleasant surprises – in both financial and non-financial terms (TAFE QUEENSLAND INTERNATIONAL 2011, p.10; USAID no year-a). Due diligence has special relevance in procurement, particularly in general and in public procurement.
Link to integrity	By conducting due diligence investigations, WASAs can assess the multiple dimensions of integrity (accountability, transparency, rule of law, etc.) of their partners. This contributes to the WASA's own integrity, as the risk of getting involved in dubious affairs with collaborators in the water sector can be reduced.
Examples/how to	<p>A due diligence investigation usually includes five areas, namely the corporate image (e.g. positive representation in the media), social responsibility (e.g. towards water users and local communities), environmental accountability (e.g. enhancement of water quality), financial soundness (e.g. transparency) and policy compatibility.</p> <p>It is useful to develop a due diligence investigation checklist, so that all important aspects are considered.</p> <p>The assessment and analysis of these themes should be woven into a five-step outline:</p> <ol style="list-style-type: none"> 1. Planning 2. Gathering available information (websites, annual reports, references, further available data) 3. Analysing the information gathered 4. Drafting a memo that details the results of the analysis of the above-mentioned areas for the attention of operational decision makers 5. Continuing due diligence investigations beyond the formation of partnerships in order to identify new issues (USAID no year-a; USAID no year-b).

28. ই-ক্রয় E-procurement

	Integrity management tool
বর্ণনা/সংজ্ঞা	ই-ক্রয় (ইলেকট্রনিক ক্রয়) হলো ব্যবসা হতে ব্যবসা, ব্যবসা হতে খরিদার, ব্যবসা হতে সরকারের সরবরাহ অর্থের বা খাদ্যাদির ক্রয় এবং বিক্রয়, ইন্টারনেট এবং অন্যান্য তথ্য ও নেটওয়ার্ক পদ্ধতির মাধ্যমে কাজ করা এবং সেবা প্রদান যেমন, ইলেকট্রনিক তথ্য আদান প্রদান এবং এন্টারপ্রাইজ বা কোন উদ্যোগের সম্পদ পরিকল্পনা ।
Description/definition	E-procurement (electronic procurement) is the business-to-business or business-to-customer or business-to-government purchase and sale of supplies, work and services through the internet as well as other information and networking systems, such as electronic data interchange and enterprise resource planning.
Purpose	WASAs can use e-procurement for contracts to achieve benefits such as increased efficiency and cost savings (faster and cheaper) in procurement and improved transparency (to reduce corruption) in procurement services. E-procurement helps buyers and suppliers to reduce the cycle time, unnecessary paper work, waiting in long queues and simultaneously maintaining the transparency in the entire process.
Link to integrity	E-procurement can help the WASA to manage the procurement process with bringing in transparency, making need based, good quality and timely information available to all citizens and providing all services in an efficient and cost-effective way. This transparency in the procurement process will help the WASA to avoid collusion between staff and bidders. It can also prevent bribery and other forms of non-integrity in the tendering process.
Examples/how to	The e-procurement value chain consists of the following steps: <ul style="list-style-type: none"> • User requests a procurement application • The procurement department of the WASA sets up a procurement committee • The committee develops tender documents • The committee announces the tender • Announcements • Procurement process

29. বাহ্যিক হিসাব নীরিক্ষণ External auditing

	Integrity management tool
বর্ণনা/সংজ্ঞা	একটা বাহ্যিক হিসাব নীরিক্ষণ হলো হিসাব বই এবং নথির নিয়মিত এবং স্বাধীন নীরিক্ষণ যা বাইরের একজন দক্ষ হিসাব নীরিক্ষক দ্বারা পরিচালনা করা হয়ে থাকে । বাহ্যিক হিসাব নীরিক্ষণ একটা হিসাব নীরিক্ষণের মতামতে পৌছে যে আর্থিক বিবৃতি নিম্নোক্ত বিষয়ের সঠিক এবং নিরপেক্ষ রূপ প্রকাশ করে কিনা: ১) সংস্থার রাজ্য কার্যকলাপ এবং ২) পরিচালনা কাল । 'সঠিক'- মানে অর্থ আদান প্রদান হয়েছে এবং সম্পদ রক্ষিত আছে । 'নিরপেক্ষ'-মানে অর্থ আদান প্রদান নিরপেক্ষভাবে মূল্যায়ন করা হয়েছে এবং সম্পদ এবং দায় নিরপেক্ষভাবে বর্ণনা করা হয়েছে । বাইরের হিসাব নীরিক্ষক বিষয়ের জাতীয় নিয়মাদি উপর ভিত্তি করে সংস্থার আর্থিক প্রতিবেদন পুনঃপরীক্ষা, রাজস্ব ও আভ্যন্তরীণ নিয়ন্ত্রণ এবং বুকিং ব্যবস্থাপনার জন্য দায়ী হতে পারেন কিন্তু তাকে সবসময় আর্থিক বিবৃতি ন্যূনতম ইন্টিগ্রিটির সাথে করতে হবে । এধরনের বাইরের হিসাব নীরিক্ষক পক্ষপাতিত্বহীন, নিরপেক্ষ এবং দক্ষতার ভিত্তিতে ব্যবস্থাগনা এবং অন্যপক্ষের থেকে স্বাধীনভাবে কোন অনুগ্রহ, ঘুষ, পরিবারিক বা বন্ধুত্ব সম্পর্ক ছাড়া নিযুক্ত করতে হবে ।
Description/definition	An external audit is a periodic, independent examination of account books and records conducted by an external and qualified accountant (Business Dictionary no year; CIMA no year). An external audit results in an audit

	<p>opinion about whether the financial statements give a 'true and fair' view of the: i) state of affairs of the organisation and ii) operations for the period. 'True' means that the transaction did take place and that an asset exists. 'Fair' means that a transaction is fairly valued and that assets and liabilities are fairly stated (Mango no year). The (external) auditor can be, depending on the national regulations on that matter, responsible for reviewing an organisation's financial reporting, fiscal and internal control, and risk management, but will always have to review as a minimum the integrity of the financial statements. External auditors must be recruited impartially, meaning to appoint him or her neutrally, based on merit, independently from the view of the management or other interested parties, and not according to favours, bribes, family relations or friendship (Institute Of Chartered Accountants 2003; United Nations 2009).</p>
Purpose	<p>The objective of an external audit is to determine whether the accounting records of a WASA are accurate, complete, and free of material misstatements, fraud, or error, whether they are prepared in accordance with the provisions of generally accepted accounting principles, and whether the statements fairly present the organisation's financial position, as well as the results of its financial operations (BUSINESS DICTIONARY no year). A requirement for an external audit is to ensure that the auditor is independent and unbiased. Honest audits increase trust, can augment the attractiveness for funding by donors, and reduce the risk for filing inappropriate tax returns that could lead to hefty penalties (INSTITUTE OF CHARTERED ACCOUNTANTS 2003, p. 2; UNITED NATIONS 2009, p. 17; YEN AND SHIONG 2008).</p>
Link to integrity	<p>Based on sampling, an external audit is not designed to provide absolute assurance to detect errors or – worse – fraud. However, these independent (financial) checks are an established tool to uncover and prevent irregularities such as fraud, corruption or nepotism and to add a further level of assurance that money is spent as intended (DFID 2013, p. 2; KENYA REVENUE AUTHORITY 2006, p. 6; DOIG AND RILEY 1998, p. 46). An improperly conducted recruitment of the auditor can foster corruption, fraud, and misappropriation of funds, and can lead to reduced accountability. Impartiality helps to set the tone for integrity (YEN AND SHIONG 2008).</p>
Examples/how to	<p>The external auditing of the financial statements can only be undertaken by a recognised auditing firm. Usually, it is part of the service of the chosen auditing firm to inform the WASA on how the financial statement has to be produced before it can be audited.</p> <p>Needless to say, an audit stands and falls with the independence and reputation of the auditor. In order to make an impartial appointment, the auditor should be recruited based on:</p> <ul style="list-style-type: none"> • The fulfilment of clearly defined and documented requirements • Experience in the field of auditing in the water sector • Furthermore, the supervisory board should ensure the appointment of an external auditor who ensures that financial statements and annual audits have been completed and reviewed every year. <p>Moreover, it is vital that the external audits are accompanied by consistent and effective penalties in order to ensure the compliance with regulations and quality standards (GOGO KWS in N.A. no year, p. 7).</p>

30. মাঠ পরিদর্শন Field inspections

	Integrity management tool
বর্ণনা/সংজ্ঞা	মাঠ পর্যায়ের পর্যবেক্ষণ মাঠ পর্যায়ের কর্মকর্তাদের এবং নিবেদিত মাঠ পর্যবেক্ষক এবং তত্তাবধায়ক দ্বারা তাদের কাজের নিয়মিত সত্যকরণ।
Description/definition	Field inspections relate to the regular monitoring of field staff and their work by dedicated field inspectors or supervisors.
Purpose	<p>Regular field inspections can improve the quality of work because employees know that their work is monitored on a regular basis. This reduces costs for operations and maintenance as well as investments in new infrastructure. With continuous visits, employees may be reluctant to collude with customers or steal materials. Supervision of meter readers can directly increase revenue, fostering improved meter reading and detecting possible bribery.</p> <p>Reports on field inspections can also provide the management with feedback about staff motivation, work culture and possible problems with the operations of the WASA.</p>
Link to integrity	Regular field inspections can unveil and reduce low quality of work, theft of assets and other illicit practices. Misuse of work time can also be detected. Inspections reduce the opportunity for corruption between staff and customers.
Examples/how to	<p>Different methods exist to ensure inspections are successful, such as:</p> <ul style="list-style-type: none"> • Random sampling: an inspector reviews employees' work through random sampling. A manager or another inspector goes back over an inspector's reports and randomly reviews a certain percentage of these reports. This sampling will reveal a pattern, if any exists, in quality problems of work. • Separation of duties: Another successful method is separating employee duties in inspection procedures. This can be explained in a quality plan, which details how to inspect every product or work step at each stage, such as the beginning, middle and end, or it might be in the creation of an inspection form. For example, a cashier might use two employees to verify an employee's monies collected at the end of a cashier shift, and both employees would sign to confirm their findings. • Customer complaint investigation: Quality inspections can also be more successful when companies use their inspectors to research customer complaints about quality. An investigation might reveal, for example, when a faulty product was installed because of a lapse in employee adherence to quality control procedures. In this sense, customer complaints are the beginning of addressing problems in employee performance. • Field inspectors should operate independently without direct interactions with meter readers and other field staff. Careful selection of honest staff for field inspections is important. • Field inspections should not be limited to tasks of utility staff, but are especially important for projects and tasks in which external firms are involved.

31. মানব সম্পদ পরিকল্পনা Human resource planning

	Integrity management tool
বর্ণনা/সংজ্ঞা	মানব সম্পদ পরিকল্পনা একটা প্রক্রিয়া যা ওয়াসার বর্তমান এবং ভবিষ্যৎ মানব সম্পদকে চিহ্নিত করে এবং ওয়াসার কৌশলগত পরিকল্পনা তৈরি করে যা নিশ্চিত করে যে ওয়াসার উদ্দেশ্যে পূরণে কর্মচারী নিয়োগ পর্যাপ্ত, প্রতিযোগী এবং যথেষ্ট দক্ষ হয়েছে। এটা সংস্থার একটা অবিচ্ছেদ্য অংশ যা প্রতিযোগীতামূলক এবং সুবিধাজনক এবং কর্মচারী বিপর্যয় কমাতে সাহায্য করে। মানব সম্পদ পরিকল্পনা মানব সম্পদ ব্যবস্থাপনা এবং কৌশলগত পরিকল্পনার মধ্যে সংযোগ স্থাপন করে (উইকেপিডিয়া ২০১৫)। এটা কর্মচারী ব্রাউ, রহিত, অনুপস্থিত ব্যবস্থাপনা, নমনীয়তা ব্যবস্থাপনা, মেধা ব্যবস্থাপনা এবং নিয়োগ এবং নির্বাচনের সৃষ্টি করে। কম সময়ের কর্মী চালানার জন্য মানব সম্পদ পরিকল্পনার অধিক সহজতর হওয়া দরকার যেখানে অনেক লম্বা সময়ের পরিবর্তন ও পরিবেশের সাথে খাপ খাইয়ে নেবার চেষ্টা করা হচ্ছে। মানব সম্পদ পরিকল্পনা একটি চলমান প্রক্রিয়া।
Description/definition	Human Resource Planning (HRP) is the process in which WASAs identify their human resource requirements and ensure the satisfaction of these requirements in regard to quantity and qualifications. HRP links HR management to the strategic plan of the organisation (Wikipedia, 2015). It includes the creation of an employee's brand, retention, absence management, flexibility management, talent management and recruitment and selection strategies. The HRP needs to be flexible enough to meet short-term staffing challenges, while adapting to changing conditions in the business and environment over the longer term. Human resource planning is also a continuous process (Investopedia n.y.).
Purpose	The objective of HRP is to ensure the best fit between employees and jobs, while avoiding workforce shortages or surpluses. In other words, it helps to ensure that the 'right people are at the right place at the right time'. A good HRP focuses on productivity, performance, engagement, innovativeness and sustainability of WASAs's human resources. Employees that have the right skills and attitude make a company more productive and profitable, so human resource planning is a worthwhile investment for a successful business (Investopedia n.y.).
Link to integrity	By finding the right fit between employees and jobs, several risks to the integrity of WASAs are tackled. Employee satisfaction and motivation is enhanced when people work in jobs that suit their potential. Competences are developed and the relevance of training is ensured. Also, HRP includes procedures for recruitment, development and remuneration and has the potential to increase the transparency on these issues.
Examples/how to	<p>The strategic HR planning process has four steps (Strategic HR Planning, http://www.hrcouncil.ca/hr-toolkit/planning-strategic.cfm):</p> <ul style="list-style-type: none"> • Assessing the current HR capacity: Based on the organisation's strategic plan, the first step in the strategic HR planning process is to assess the current HR capacity of the organisation. The knowledge, skills and abilities of your current staff need to be identified. This can be done by developing a skills inventory for each employee. The skills inventory should go beyond the skills needed for the particular position. List all skills each employee has demonstrated. For example, recreational or volunteer activities may involve special skills that could be relevant to the organization. Education levels and certificates or additional training should also be included. An employee's performance assessment form can be reviewed to determine if the person is ready and willing to take on more responsibility and to look at the employee's current development plans. • Forecasting HR requirements: The next step is to forecast HR

needs for the future based on the strategic goals of the organization. Realistic forecasting of human resources involves estimating both demand and supply. Questions to be answered include:

- How many staff will be required to achieve the strategic goals of the organization?
- What jobs will need to be filled?
- What skill sets will people need?
- When forecasting demands for HR, you must also assess the challenges that you will have in meeting your staffing need based on the external environment. To determine external impacts, you may want to consider some of the following factors:
 - How does the current economy affect our work and our ability to attract new employees?
 - How do current technological or cultural shifts impact the way we work and the skilled labour we require?
 - What changes are occurring in the labour market?
 - How is our community changing or expected to change in the near future?
- **Gap analysis:** The next step is to determine the gap between where your organization wants to be in the future and where you are now. The gap analysis includes identifying the number of staff and the skills and abilities required in the future in comparison to the current situation. You should also look at all your organization's HR management practices to identify practices that could be improved or new practices needed to support the organization's capacity to move forward. Questions to be answered include:
 - What new jobs will we need?
 - What new skills will be required?
 - Do our present employees have the required skills?
 - Are employees currently in positions that use their strengths?
 - Do we have enough managers/supervisors?
 - Are current HR management practices adequate for future needs?
- **Developing HR strategies** to support organizational strategies: There are five HR strategies for meeting your organization's needs in the future:
 - Restructuring strategies
 - Training and development strategies
 - Recruitment strategies
 - Outsourcing strategies
 - Collaboration strategies

Example: City of Lee's Summit Water Utilities, Strategic Plan, 2011

- Tactic 1 (short-term): Work with employee groups to develop and implement employee training programmes that promote continuous improvement
 - Step 1: Work with the individual employee groups to identify unique training needs and goals and encourage life-long learning
 - Step 2: Identify internal (senior staff) and external (industry organizations, training resources)
 - Step 3: Estimate costs and set priorities
 - Step 4: Implements the programme
- Tactic 2 (short-term): Encourage networking thorough professional

	<p>organisations and community engagement to produce added customer value</p> <ul style="list-style-type: none"> – Identify potential organisations, activities and associated costs in time and fees – Establish goals for how the Utility's customers may benefit from participation in each organization – Assign and implement participation <ul style="list-style-type: none"> • Tactic 3 (short-term): Develop engineering capabilities to support the unique water and wastewater engineering needs of the Utility's customers <ul style="list-style-type: none"> – Step 1: Select and hire a registered professional engineer position with a minimum of 10 to 15 years of experience to fill existing Assistant Director of Engineering vacancy. Develop engineering resources to be an advocate for customer expectations in all design/construction projects and to coordinate with other City Departments, monitor regulator changes, support operations, develop the annual capital improvements plan and manage the hydraulic models – Step 2: Assess resource requirements for the related technical functions to support the Engineering Services Section including records management and construction observation. • Tactic 4 (short-term): Develop and implement employee recognition and rewards program to promote best practices in delivering customer value <ul style="list-style-type: none"> – Step 1: Identify and communicate example of best practices – Step 2: Develop a system for gathering and reviewing nominations – Develop recognitions and rewards that are meaningful to the Utility's employees • Tactic 5 (medium-term): Develop and implement a management plan to achieve long-term continuity in customer service <ul style="list-style-type: none"> – Update all manager job descriptions and develop career paths – Identify succession candidates and critical positions vulnerable to unplanned change – Prepare and implement development plans for those interested in advancement – Conduct readiness evaluations and make recommendations – Continuously evaluate the organizational structure and when positions become available, advance the best candidates
--	---

32. অবৈধ সংযোগ নিয়ন্ত্রণ Illegal connection control

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>ওয়াসা এলাকাতে পানিভোজাদেও তৎপর, শক্তিশালী এবং ব্যাপক চিহ্নিতকরণ এবং অনুসন্ধানের মাধ্যমে অবৈধ পানি সংযোগ কমানো যেতে পারে এবং তা ওয়াসার বানিজ্যিক অরাজস্ব পানি ব্যবহার অধিকাংশে কমিয়ে আনতে পারে।</p> <p>অবৈধ পানি সংযোগ নিম্নোক্ত শ্রেণীতে ভাগ করা যায়:</p> <p>১) মিটার বাইপাস : খরিদারের মিটারের পূর্বে পানি বিকল্প পথে সরানো।</p> <p>অবৈধ সংযোগ: ভোজা পানি সরবরাহ পদ্ধতির একজন খরিদার নয় কিন্তু সে নিজেকে নেটওয়ার্কেও সাহায্য করে।</p> <p>অবৈধ পুনঃসংযোগ: খরিদার অর্থ প্রদান করতে না পারায় পানি সংযোগ থেকে বিচ্ছিন্ন হয় কিন্তু নিজেকে আবার নেটওয়ার্কেও সাহায্য সংযুক্ত করে।</p> <p>মিটার উল্টানো : খরিদার মিটার উল্টা দিকে স্থাপন করে এবং ইহা পিছন দিক থেকে খরিদারের একটা ইচ্ছাকৃত</p>

	<p>মিটার রিডিং দেয় । মিটার ঠিকমত কাজ না করা : খরিদার ইচ্ছাকৃত মিটার দুর্নীতি করে যা মিটারের কর্মক্ষমতা এবং কার্যকর দিক প্রভাবিত করে ।</p>
Description/definition	<p>By reducing illegal connections through proactive, effective and comprehensive identification and investigation of illegal water consumers in the water supply areas, a substantial part of commercial non-revenue water of WASAs can be reduced (UN HABITAT 2008, p.i).</p> <p>Illegal connections can be categorised as follows:</p> <ul style="list-style-type: none"> • Meter bypass: The customer has an alternative pipe tapping off water before the meter. • Illegal connection: The consumer is not a customer of the water supply system but has connected himself to the network. • Illegal reconnection: The customer reconnects himself to the network after having been disconnected for non-payment. • Meter reversal: The customer installs the meter in reverse order so that it counts backwards to a desired reading. • Meter tampering: The customer intentionally corrupts the meter so as to affect its efficiency or functionality.
Purpose	<p>There are a number of incentives for WASAs to reduce illegal connections (UN HABITAT 2008, p. 4):</p> <ol style="list-style-type: none"> 1. Reduction of illegal consumption reduces the amount of non-revenue water 2. Reduction of operational costs 3. Less chemicals and electricity means optimised production 4. Enhances the amount of water availed for legal consumption 4. Increase in revenue through the fining of illegal consumers 5. Improvement of planning and of the reliability of demand projections 6. Optimising the operation of the distribution system
Link to integrity	<p>Installing and maintaining illegal connections involves a lot of unethical behaviour from customers, external contractors and staff of WASAs (meter readers, technical staff). By eradicating these practices, not only can fraud and corruption be reduced, but also more water will be available for legal consumption. In this way, operational costs can be decreased, revenues increased and a better service as well as higher customer satisfaction can be achieved. Ultimately the WASA can achieve autonomy in delivering sustainable services (SUWASA 2013).</p>
Examples/how to	<p>UN HABITAT (2008) suggests establishing and institutionalising a dedicated illegal use reduction unit within a WASA. The procedures that can be adopted to institutionalise the framework include:</p> <ol style="list-style-type: none"> 1. Illegal use reduction policy: The most senior management together with the technical team should develop this policy concerning illegal use of water. 2. Publicity: After developing a policy, it is important to notify the public about your position as a WASA on the issue of illegal use of water. 3. Amnesty: After the community has understood your position on illegal usage, the next stage is to start cleaning up. The number of illegal cases may be so great that dealing with each of them legally is uneconomical. Amnesty is therefore paramount at this stage. An amnesty period of three months is realistic. 4. Reward mechanism for informers: Once the amnesty period expires, it is important to start the hunt. Much of the responsibility for

	<p>tracing illegal cases falls on the illegal use reduction team, but they can never comb the entire area. Informers are useful when it comes to reporting these cases.</p> <p>5. Fines: The penalties should be defined. For instance, if caught with any offence, you will be charged US \$200 as a fine. However, payment agreements (e.g. on monthly basis) should be possible.</p> <p>6. Identification of illegal use cases: Before carrying out any investigation on-site, ensure you have a helpful list narrowing down your suspected customers, such as: customers with a bad history, suppressed accounts, people who once applied for water but did not complete the process, off-supply customers, etc. (SUWASA 2013, p. 1).</p> <p>7. Investigation of illegal use cases: Depending on the suspected type of illegal connection (see description), there are various different technical procedures to detect an illegal connection.</p> <p>8. Generate an up-to-date customer database service (SUWASA 2013, p. 1).</p> <p>9. Create a basic water accounting system to collect information on: Total water produced, account water, non-account water, metered and accounted for but not billed, unmetered water, etc.</p> <p>(UN HABITAT 2008, .p. 11; COLORADO WATER CONSERVATION BOARD 2005)</p>
--	--

33. ইন্টিগ্রিটি/ শুদ্ধাচারের চুক্তি Integrity pacts

	Integrity management tool
বর্ণনা/সংজ্ঞা	ইন্টিগ্রিটি চুক্তিসমূহ ওয়াসা এবং কোম্পানির মধ্যে কিছু চুক্তিসমূহ যা আদেশ করে যে তারা উভয় চুক্তির সময়কালে ঘুষ, সংঘর্ষ এবং অন্য কোন প্রকার দুর্নীতির উর্ধে কাজ করবে। দায়বদ্ধতা নিশ্চিত করতে ইন্টিগ্রিটি চুক্তিসমূহ একটা মনিটরিং পদ্ধতিও যুক্ত করে যা বিশেষভাবে সুশীল সমাজ সংস্থা দ্বারা পরিচালিত হয়।
Description/definition	Integrity pacts are agreements between a WASA and companies that bid that they will abstain from bribery, collusion and other corrupt practices for the duration of the contract. To ensure accountability, integrity pacts also include a monitoring system typically led by civil society organisations (CSOs) (Transparency International no year; WIN 2010).
Purpose	Integrity pacts are legally binding contracts with the purpose of clarifying the rules of the game for contract bidders. If corruption does occur, it is detected and eliminated from the process. The breach of contract also triggers sanctions such as loss of contract, financial compensation and debarment from future tenders (WIN 2010, p. 10). As a side effect, integrity pacts increase trust in WASAs and improve the reputation of all participants (WIN 2010, p. 10).
Link to integrity	The sanctions triggered upon contract breaching are a powerful disincentive for corrupt behaviour. Integrity pacts are thus never simply goodwill gestures but instruments that enable WASAs to reduce the cost and the distorting impact of corruption on public procurement, privatisation or licensing, and to deliver better services to citizens. (WIN 2010, p. 10) By engaging in integrity pacts, the WASA shows its zero tolerance of corruption and reduces the risk to be exposed to such risks when cooperating with partners.
Examples/how to	The distribution of responsibilities between the WASA and the implementing CSO is individually arranged for each integrity pact, which is

	<p>why there is no one-size-fits-all recipe. Nevertheless, every integrity pact process should involve the following steps (which need to be planned individually for each pact):</p> <ol style="list-style-type: none"> 1. Learn about the integrity pact and issues of corruption in public contracting in the water sector, and read about successful examples. 2. Plan the integrity pact process (when to start, whom to involve, communication etc.). 3. Undertake initial activities, such as deciding on implementation arrangements and monitoring arrangements. 4. Prepare the integrity pact documents and make sure to have appropriate legal support. 5. Sign the integrity pact (WASA and bidders, etc.). 6. Monitor the bidding process and take action if the pact is breached. 7. Once the bidding is closed, oversee to ensure that contract execution is in line with the obligations set in the integrity pact. <p>The whole contracting process needs to be undertaken in a transparent and accountable manner, free from corruption and from delays caused by trouble, confusion and a lack of transparency (WIN 2010, p. 10-18).</p>
--	--

34. ইন্টিগ্রিটি/ শুদ্ধাচারের প্রশিক্ষণ Integrity training

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>একটা কাঠামোগত ভূমিকা, লভ্য যন্ত্রাদিএবং সরঞ্জামের একটা উপরিপরি চিত্র এবং ভালো কাজের উদাহরণ প্রদানের মাধ্যমে, একটা ইন্টিগ্রিটি প্রশিক্ষণ ইন্টিগ্রিটি উপর ক্ষমতা বৃদ্ধি, জ্ঞান এবং দক্ষতা তৈরীতে, দায়বদ্ধতা এবং দুর্নীতি দমনে ফলপ্রসূ পরিবর্তন আনয়নের উদ্দেশ্যে কাজ করে (ইউ, এন ডি পি ২০১১)। এধরনের প্রশিক্ষণ শুধুমাত্র সংস্থার কর্মকর্তা এবং ব্যবস্থাপনার জন্য নয় বরং বাইরের অন্য সকল অংশগ্রহণকারীদের (মক্কেল, অংশীদার, উপ-ঠিকাদার ইত্যাদি) দেওয়া উচিত । এরকম একটা বাইরের প্রশিক্ষণ অংশীদারদের সাথে ওয়াসার মান, আচরন এবং ইন্টিগ্রিটি পদ্ধতি রীতবদ্ধ করতে এবং এভাবে ওয়াসা এবং অন্য অংশগ্রহণকারীদের মধ্যে ন্যায়, সততা এবং একে অপরের প্রতি বিশ্বাস বা আস্থা আনয়নের উদ্দেশ্যে দেওয়া হয়ে থাকে (এলআইজেডআইএনজিআর ২০১২) ।</p>
Description/definition	<p>By providing a conceptual background, an overview of available instruments and tools as well as examples of good practice, an integrity training aims to build the capacities, knowledge, and skills on integrity, accountability and anti-corruption necessary to initiate positive change (UNDP et al 2011). A training should not only be provided to the WASA staff and management, but also to external stakeholders (clients, partners, sub-contractors, etc.). The aim of such an external training is to familiarise the partners with the WASA's values, norms and integrity systems, and thus to foster fairness, honesty, and mutual trust between the WASA and other stakeholders (LITZINGER 2012).</p>
Purpose	<p>Integrity trainings can help shape negative attitudes towards corruption and ethically questionable practices and can promote commitment to integrity among staff and management. They also aim to raise awareness – not only on responsibilities, but also on the financial benefits of integrity. Representatives from different divisions can also help disseminate good practice through their own teams and by involving staff in the review process and reporting procedures (US SECURITIES AND EXCHANGE COMMISSION 2005, p. 2; OECD 2011, p. 4; RITTER 2011, p. 50; SIHVER 2011, p. 50-65; UNIDO & UNODC 2012, p. 64).</p>
Link to integrity	<p>Integrity trainings are an essential guide in the identification of corruption opportunities and in sealing loopholes. Furthermore, they can help change</p>

	the culture, attitudes and behaviour within WASAs that favour unethical behaviour. Training in integrity provides managers and staff members with the necessary background, skills and knowledge necessary to promote and ensure integrity within WASAs. The sensitisation of external stakeholders further helps to create an enabling business environment (INTERNATIONAL GOVERNANCE INSTITUTE 2007, p.6; UNIDO & UNODC 2012, p. 64).
Examples/how to	<p>According to the Water Integrity Training Manual (UNDP-WGF, SIWI, WIN, Cap-Net, WaterNet. 2011), an integrity training in the water sector should provide knowledge and capacities in the fields of water governance, corruption in the water sector, corruption risks, anti-corruption laws, institutions and instruments, transparency, and access to information and accountability. To convey this content, methodologies such as plenary brainstorming, group work, presentation of examples, role-play, panel discussions or testing of tools like the corruption risk assessment tool can be used (UNDP ET AL. 2011). Free online trainings and materials are available at:</p> <ul style="list-style-type: none"> • www.business-anti-corruption.com/media/61763/fileadmin-user_upload-word-Integrity_System_Training_Procedure.doc (Training Procedure) • http://www.business-anti-corruption.com/tools/training/ • http://zamcom.smetoolkit.org/zambia/en/content/en/54664/SME-Integrity-Tool • http://thefightagainstcorruption.org/certificate/ • http://www.doingbusinesswithoutbribery.com/ • http://toolkit2.artmedianet.com/index.html (Anti-Corruption Resource Kit) • www.sswm.info (for project and business management in the water and sanitation sector)

35. আভ্যন্তরীণ হিসাব নীরিক্ষণ Internal auditing

	Integrity management tool
বর্ণনা/সংজ্ঞা	একটা হিসাব নীরিক্ষণ সংস্থার নথিপত্র, পদ্ধতি এবং কার্যাবলীর একটা যথার্থীতি পরীক্ষণ যা ফলাফল একটা প্রতিবেদন আকারে পাওয়া যায়। বুর্কি ব্যবস্থাপনা, নিয়ন্ত্রণ এবং প্রক্রিয়া কার্যকরীতা মূল্যায়ন এবং উন্নত করতে পদ্ধতিগত এবং শৃংখলাবদ্ধ দিক হিসেবে, হিসাব নীরিক্ষণ একটা সংস্থাকে তার উদ্দেশ্যগুলো সম্পাদন করতে সাহায্য করে থাকে (ও ই সি ডি ২০১১ পৃ: ৬)। আভ্যন্তরীণ হিসাব নীরিক্ষণ একজন আভ্যন্তরীণ হিসাব নীরিক্ষক দ্বারা হিসাব নীরিক্ষণ তালিকার উপর ভিত্তি করে করা হয়ে থাকে যা কতকগুলো কাজের তালিকা এবং যা সম্পূর্ণ করা হয় হিসাব নীরিক্ষণ পরিচালনার সময় (আপ্ৰুভা ২০০৬, ওয়েস্টফল ২০১১, ওয়াইজগিক)।
Description/definition	An audit is a formal examination of an organisation's records, procedures and activities, resulting in a report containing the findings. As a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and processes, an audit helps an organisation accomplish its objectives (OECD 2011, p. 6). Internal audits are carried out by a designated internal auditor and are ideally based on an audit checklist that contains a list of tasks that need to be completed when performing an audit (Approva 2006; Westfall 2011; WiseGEEK no year).
Purpose	In an internal audit, the adequacy of WASA systems or procedures is reviewed, and it is made sure that they are implemented appropriately

	<p>(MANGO 2012, p. 101). By bringing a systematic and disciplined approach to the evaluation and improvement of the effectiveness of risk management, control and governance processes, internal auditing aims to add value, improve operations and accomplish set objectives (NATIONAL COUNCIL FOR LAW REPORTING 2012, p. 32).</p> <p>Using an audit checklist provides a documentation process for the audit that helps to shape the specifics of what needs to be looked at and how to measure the results (SOX 2006, WESTFALL 2011, WISEGEEK no year; RICHARDS no year).</p>
Link to integrity	<p>Internal audits increase the WASA's credibility and are a crucial instrument to demonstrate transparency and accountability (MANGO 2012, p. 101). Being based on sampling, an audit is not designed to provide absolute assurance to detect errors or – worse – fraud. However, these checks are an established preventive tool against fraud in organisations. They also play a pivotal role in preventing corruption (OECD 2011, p. 9).</p>
Examples/how to	<p>Before an audit can be carried out an audit checklist should be drawn up. A number of aspects should be considered when developing an audit checklist (RICHARDS no year):</p> <ul style="list-style-type: none"> • Define what you want to audit, how it can be done and what outcomes are desired. • Document the questions that can yield measurable answers. • Develop measurements (and respective scoring methods) that correspond to the audit's objective. • Develop a checklist document that captures the results of the audit. • Perform quality assurance testing in order to find out if the criteria in the audit are valid and make sense for the desired outcomes. <p>The following issues may be part of an audit checklist (adapted from SOX 2006):</p> <ul style="list-style-type: none"> • Accounting policies exist, are kept current, and are communicated to the appropriate personnel. • Close procedures, including due dates, responsibilities, disclosure updates, and account classifications are defined, communicated, and implemented. • Access to accounting and reporting applications is limited to the appropriate individuals. • There is a checklist of the standard closing journal entries made at month-end, quarter-end, and year-end. • Pre-numbered vouchers are used to ensure that all non-recurring entries are processed only once in the system. • Write-offs and reserves are clearly defined, consistently applied, and monitored in accordance with company policy. • All account balances are reconciled prior to closing the books, including confirming that balances agree with related parties. • Significant variances in reconciliations are investigated and resolved in a timely manner. • Fluctuation analysis of actual to budget or prior periods is performed. • The financial reporting package is reviewed by management before

	<p>submission to corporate offices.</p> <ul style="list-style-type: none"> Duties are appropriately segregated in the closing process. <p>A set of audit checklists for different kind of audits can be found here: http://www.internalauditexpert.in/checklist/process (Accessed: 18.12.2013)</p> <p>Once the checklist is established, the internal audit can take place. A typical internal audit assignment involves the following steps:</p> <ol style="list-style-type: none"> 1. Establish and communicate the scope and objectives for the audit to appropriate management. 2. Develop an understanding of the business area under review. This includes objectives, measurements, and key transaction types. This involves review of documents and interviews. Flowcharts and narratives may be created if necessary. 3. Describe the key risks facing the business activities within the scope of the audit. 4. Identify management practices in the five components of control used to ensure each key risk is properly controlled and monitored. Internal Audit Checklist can be a helpful tool to identify common risks and desired controls in the specific process or industry being audited. 5. Develop and execute a risk-based sampling and testing approach to determine whether the most important management controls are operating as intended. 6. Report issues and challenges identified and negotiate action plans with management to address the problems. 7. Follow-up on reported findings at appropriate intervals. Internal audit departments maintain a follow-up database for this purpose. <p>(WIKIPEDIA, http://en.wikipedia.org/wiki/Internal_audit#Internal_Audit_Execution, Accessed: 18.12.2013)</p>
--	---

36. চাকুরির বর্ণনা Job descriptions

	Integrity management tool
বর্ণনা/সংজ্ঞা	কাজের বর্ণনা একটা কাজের কতব্য, দায়িত্ব, যোগ্যতা এবং প্রতিবেদনের সম্পর্কিত কিছু লিখিত বিবৃতি। এগুলো একটা কাজের পর্যালোচনা, প্রতিযোগিতার শর্ত এবং প্রয়োজনীয় দক্ষতা এবং সংস্থার প্রয়োজনের উপর ভিত্তি করে প্রস্তুত করা হয়ে থাকে (হিথফিল্ড ২০১৩)।
Description/definition	Job descriptions are written statements that describe the duties, responsibilities, qualifications, and reporting relationships of a job. They are based on a job analysis, an understanding of the competencies and skills required, and the needs of the organisation (Heathfield 2013).
Purpose	If effectively developed, employee job descriptions are communication tools that can foster the WASA's success. Poorly written job descriptions, on the other hand, can lead to workplace confusion, hurt communication, and make people unsure about what is expected from them (HEATHFIELD no year).
Link to integrity	Clear job descriptions that include the responsibilities of the workers can serve as the basis on which employees can be held accountable when acting outside their competences. As such, clear job descriptions can help to curb corruption and other unethical behaviour, especially when they

	emphasise the staff's responsibility to report such behaviour (adapted from SECO no year, p. 21).
Examples/how to	<p>Clear job descriptions should include at least the following elements (HEBERT 2011, SCHLEIFER 2007):</p> <ul style="list-style-type: none"> • Job title, location, department, and to whom the employee reports. • Key responsibilities. • Qualifications. • Terms such as work schedule, salary or pay grade, and any special benefits. • Special requirements, such as the ability to do heavy physical work or the need to spend a lot of time on the road. • Goals.

37. চাকুরির দক্ষতার উপর প্রশিক্ষণ Job skills training

	Integrity management tool
Description/definition in Bangla	<p>চাকুরির দক্ষতার প্রশিক্ষণ একটি প্রক্রিয়া যা কর্মচারীদের একটি নির্দিষ্ট কাজ যথাযথ, গুণগত এবং দক্ষতার সাথে করতে প্রয়োজনীয় দক্ষতার যোগান দেয়। ইহা কর্মচারীদের মধ্যে জ্ঞান, দক্ষতা এবং আচরণে একটা আশাজনক পরিবর্তন আনতে সাহায্য করে। এধরনের প্রশিক্ষণ একটি প্রক্রিয়া যা বিদ্যমান জ্ঞানের সাথে দক্ষতার উন্নয়ন বা যোগ সাধন করে যা কর্মচারীদের তাদের বর্তমান কাজগুলিকে আরো ভালোভাবে করতে সজ্জিত বা তৈরী করে বা তাদেরকে ভবিষ্যতে আরো বেশী দায়িত্বপূর্ণ উচ্চ চাকুরি করার জন্য নির্মাণ করে। ইহা কর্মচারীদের কি আছে এবং চাকুরী কি দাবী করে -এই দুইয়ের মধ্যে একটি সেতু তৈরী করে।</p>
Description/definition	<p>Job skills training is a process to develop required skills of employees for doing a specific job more effectively, qualitatively and skillfully. It helps in bringing about positive change in the knowledge, skills and attitudes of employees. Training is a process that tries to improve skills or add to the existing level of knowledge so that the employee is better equipped to do his/her present job or to mould him/her to be fit for a higher job involving higher responsibilities. It bridges the gap between what the employee has & what the job demands.</p>
Purpose	<p>Training helps to keep the staff updated with fast changing technologies, concepts, values and environment. It improves the quality of work of the employees at all levels. Its goal is the application of knowledge subsequent to the training. It is a tool to bring about positive change in the knowledge, skills and attitudes of employees.</p>
Link to integrity	<p>More competent staff is less vulnerable to be taken advantage of by internal and external actors. If employees are aware of processes and procedures and possess profound technical knowledge, they are less likely to be involved in non-integral activity initiated by others. Job skills training and application of the knowledge from the training will improve service delivery, customer satisfaction and the WASA's ability to fulfil its mandate.</p>
Examples/how to	<p>When organizing job skills training, the following levels should be taken into account:</p> <ul style="list-style-type: none"> • Level 1 – Visibility: Concentrate on getting the basic administrative processes defined and practiced rigorously. Without knowing who has been trained in what and when, how much it cost and what they thought of it, improvement activities at the next level would be administratively unsupported and chaotic. • Level 2 – Standards: There is a focus on improving the quality of the

	<p>training product developed and finally delivered. Skill gaps are identified before training begins and designers and trainers are professionally equipped to ensure that participants have learned the desired skills following the training. If the training product remains of poor quality and does not deliver the required skills, planning activities conducted at the next level are destined for failure even before the ink has had a chance to dry.</p> <ul style="list-style-type: none"> • Level 3 – Planning: More emphasis is placed on mobilising training to hit areas of greatest organizational need. Training is used more effectively as an organizational tool for achieving strategic objectives and less as discretionary expenditure in response to ad hoc requests. Without a clear picture of where the organization is going and robust planning processes in place, improvement activities at the next level will have little direction and means of verification. • Level 4 – Performance: Leverages off the disciplines, systems and practices put in place during the previous three stages to achieve real organizational benefits from training. The focus is unswervingly on measurable performance improvement at the level of the organization, teams and individuals. At this level, attention to training activities and inputs is only maintained in so far as they serve the achievement of organizational outcomes. <p>(The 4 Levels of Training Management Maturity Model, Allan, no year, http://www.businessperform.com/articles/training-management/system_effectiveness.html)</p> <p>Job skills training for WASAs should include:</p> <ul style="list-style-type: none"> • Technologies • Management • Operation and operation supervision • Data management and documentation • Safety management • Quality management • Leak location, detection and repair • Illegal tapping • Customer management • Customer information and advice
--	---

38. নেতৃত্বের উপর প্রশিক্ষণ এবং দলমত গঠন Leadership training & team building

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>নেতৃত্ব প্রশিক্ষণ এবং এর দল গঠন কাজের সংস্কৃতি প্রশিক্ষণের কিছু দিকসমূহ যা কাজের চারপাশের পরিবেশ উন্নত করার উদ্দেশ্যে করা হয়ে থাকে (ম্যানেজমেন্ট স্ট্যাডি গাইড)। নেতৃত্ব প্রশিক্ষণ নেতাদেরকে দিক নির্দেশনা, অনুপ্রেরণামূলক স্বপ্ন দেখতে এবং অন্যদেরকে সে স্বপ্ন পূরণে সঞ্চালন এবং অনুপ্রেরণা দিয়ে থাকে। শক্তিশালী নেতৃত্ব সংস্থার মধ্যে দল গঠন এবং দলকে শিক্ষা দেওয়া বোঝায় তাদেরকে আরও ভাল করতে (মাইন্ডট্রলস)। দল গঠন দল সদস্যদের সঞ্চালন করতে এবং দলের সর্বপরি কৃতিত্ব বৃদ্ধি করতে বিভিন্ন গৃহিত কাজকে নির্দেশ করে। দল গঠন একটা দলের নিজস্ব উন্নয়ন, সুযোগাযোগ, নেতৃত্বের দক্ষতা এবং সমস্যা সমাধানে একটা দল হিসেবে কাছে থেকে কাজ করার সক্ষমতা নিশ্চিত করতে দলের সবচেয়ে শ্রেষ্ঠ দিকগুলো বেঁচিয়ে আনতে জোড় দিয়ে থাকে (সুব্রামনিয়ান ২০১৩)।</p>

Description/definition	<p>Leadership training and team building are aspects of work culture training, which aim at improving work ambience (Management Study Guide no year). Leadership training can help leaders to set direction; create an inspiring vision; and motivate and inspire others to reach that vision. Effective leadership is also about building and coaching the teams within the organisation to make them perform better (MindTools, no year). Team building refers to the various activities undertaken to motivate team members and increase the overall performance of the team. Team building focuses on bringing out the best in a team to ensure self-development, positive communication, leadership skills and the ability to work closely together as a team to solve problems (Subramanian 2013).</p>
Purpose	<p>A happy and productive team can deliver great success for a WASA, whilst a dysfunctional team often results in failing projects and poor company performance. As the staff's performance ultimately drives the business's success, creating a positive work culture can contribute greatly to the WASA's prosperity. Improved work culture can also reduce staff turnover and the related costs (MCGABE 2010; ROLTGEN 2010). The successful construction of a team is essential to avoid the common pitfalls, which can cause a team to be ineffective.</p> <p>(http://sme-blog.com/business-advice-2/the-four-phases-of-constructing-a-successful-team-and-how-team-building-activities-can-help, Accessed: 24.01.2014)</p> <p>Leadership skills are necessary to build and lead a successful team.</p>
Link to integrity	<p>Possible dysfunctions that occur in teams are (http://sme-blog.com/business-advice-2/the-four-phases-of-constructing-a-successful-team-and-how-team-building-activities-can-help, Accessed: 24.01.2014):</p> <ul style="list-style-type: none"> • The absence of trust and openness among team members • Fear of conflict • Lack of commitment to a topic or plan • Unwillingness to hold teammates accountable • Inattention to results and lack of focus on the collective actions that must be taken. <p>These dysfunctions can increase the risk of illicit behaviour to occur. A responsible, motivated and productive team is important for the success of the company and its efforts to promote integrity. Staff members who are satisfied with their work environment are more likely to comply with the WASA's rules and interests. As they strive to keep their position, they will prefer to put their personal interests behind those of the business and refrain from dishonest behaviour such as fraud, embezzlement, accepting bribes, engaging in corrupt activities or theft.</p>
Examples/how to	<p>Successful team leaders frequently contain six of the same leadership abilities:</p> <ul style="list-style-type: none"> • A team leader is usually goal-oriented to keep the team on track. • They must promote a safe environment where members can openly discuss issues. • A leader must build confidence amongst members by building and maintaining trust and offering the members responsibilities. • A leader should be technically competent in matters relating to team tasks and goals. • It is important for a team leader to set a manageable list of priorities

	<p>for the team to keep members focused.</p> <ul style="list-style-type: none"> Finally, leaders should offer clear performance expectations by recognizing and rewarding excellent performance, and provide feedback to others. <p>Eight effective strategies a leader should employ to enhance team building:</p> <ul style="list-style-type: none"> Establish clear and inspiring team goals Maintain a results-oriented team structure Assemble competent team members Strive for unified commitment Provide a collaborative climate Encourage standards of excellence Furnish external support and recognition Apply principled leadership <p>(http://en.wikipedia.org/wiki/Team_building, Accessed: 24.01.2014)</p> <p>Work culture training focuses on:</p> <ul style="list-style-type: none"> Team building Emphasising shared beliefs and values Enhancing the feeling of safety, openness and trust Improving communication, cooperation and teamwork Emphasising personal responsibilities Acknowledging and appreciating hard work and initiative Personal contact between management and employees Encouraging ownership and participation Considering staff suggestions (evaluation forms, suggestion boxes) Fair and equal treatment of employees Making sure all employees are receiving fair and equal treatment Giving employees outlets to express feelings. <p>(Dyar no year, McGabe 2010, Phegan 2003, Shah no year)</p>
--	---

39. লবিং করা Lobbying

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>লবি করা হলো সরকারি সংস্থার নীতি এবং সিদ্ধান্ত প্রক্রিয়া প্রভাবিত করতে সকল প্রকার কার্যকলাপ। লবিং কার্য বিভিন্ন রকমের ব্যক্তি এবং সংস্থা দ্বারা করা হয়ে থাকে যেমন ব্যবসা, কনসালটেন্সি, বেসরকারী প্রতিষ্ঠান, বুদ্ধিজীবী সংস্থা, করপোরেট লবি দল সমূহ বা ব্যবসা সংঘ। নীতিগতভাবে, লবিং রাজনৈতিক প্রতিনিধি এবং সরকারী কর্মকর্তাদের নিকট তথ্য এবং মতামত পৌঁছে দেয়। এটা সেজন্য নৈতিকভাবে কোন সন্দেহ বা অনিশিদ্ধ কাজ নয় বরং গনতান্ত্রিক আলোচনা এবং সিদ্ধান্ত গ্রহণে একটা অত্যন্ত গুরুত্বপূর্ণ বিষয়। এটা করপোরেট লবিং এর জন্যও প্রযোজ্য (ট্রান্সপারেন্সি ইন্টারন্যাশনাল ২০০৯)। লবিং বিকৃত হতে পারে যদি কোম্পানী, সংঘ, সংস্থা এবং ব্যক্তি সকল দ্বারা অসামঞ্জস্যমাত্রার প্রভাব বিরাজ করে (ট্রান্সপারেন্সি ইন্টারন্যাশনাল ২০০৯)।</p>
Description/definition	<p>Lobbying includes all licit activities carried out to influence the policy- and decision-making processes of governmental institutions. Lobby activities are being carried out by a variety of individuals and organisations, such as businesses, consultancies, non-governmental organisations (NGOs), think tanks, corporate lobby units or trade associations. In principle, lobbying</p>

	conveys information and opinion to political representatives and public officials. It is not, therefore, a morally dubious or illegitimate activity per se but an important element of the democratic discussion and decision-making process. This also pertains to corporate lobbying. (Transparency International, 2009) Lobbying can become distortive if disproportionate levels of influence exist — by companies, associations, organisations and individuals. (Transparency International, 2009a).
Purpose	<p>To influence policies and regulations, creating awareness and gaining the commitment of decision makers is very important (UN-WATER 2009). The goal of lobbying and advocacy is to make the issue in concern a political priority and to achieve change among decision makers. In many cases, it is beyond the direct decisional power of WASAs to change or adapt certain practices, frameworks, or procedures. However, through lobbying and advocacy work, the management and supervisory board may be indirectly able to promote regulatory change in favour of its operations. Lobbying can be misused by people, organisations or institutions with high socioeconomic power to corrupt the law (twisting it away from fairness). But lobbying can also have another purpose: the positive side of lobbying is making sure that others' interests are duly defended against others' corruption, or even simply making sure that minority interests are fairly defended (adapted from http://en.wikipedia.org/wiki/Lobbying, Accessed: 24.01.2014).</p> <p>Fair and transparent lobbying provides a forum for the resolution of conflicts among often diverse and competing points of view; provides information, analysis, and opinion to legislators and government leaders to allow for informed and balanced decision making; and creates a system of checks and balances that allows for competition among interest groups, keeping any one group from attaining a permanent position of power. Lobbyists can help the legislative process work more effectively by providing lawmakers with reliable data and accurate assessments of a law's effect (adapted from http://legal-dictionary.thefreedictionary.com/Lobbying, Accessed: 24.01.2014).</p>
Link to integrity	Many decisions that lie beyond the decision making power of WASAs have a direct impact on integrity issues. If, for example, WASAs are not owners of the water network and infrastructure, they cannot directly influence integrity issues related to the extension of the network.
Examples/how to	<p>There are various channels for lobbying work that can be used by WASAs to advocate among decision makers:</p> <ul style="list-style-type: none"> • Interpersonal meetings are the most effective and participatory advocacy tools, but with limited human resources the potential number of people reached is limited and further expansion is costly. • Lobbying (working closely with key individuals in political and governmental structures) to influence the policy process. • Meetings, usually as part of a lobbying strategy. • Negotiation to reach a common position. • Combining lobbying with communication instruments such as press conferences and press releases. • Reaching the public via newsletters, e-mail and internet, flyers, petitions, or canvassing to influence leaders. • Using the media to reach the general public and contribute to setting the agenda for politicians and policy makers. See also media

	<p>campaigns for posters and flyers, internet and email, radio, or video.</p> <p>Planning advocacy work</p> <p>Effective lobbying and advocacy work needs good planning. One way to organise your work is by using the advocacy planning cycle (provided by UN-WATER 2009) which shows the most important steps in planning and implementing advocacy work:</p> <ol style="list-style-type: none"> 1. Identifying the issues: what do we want to change? 2. Analysis: what do we already know and what information can we use? Local data will be most persuasive to local media and politicians. 3. Setting objectives: what are our specific advocacy objectives? Advocacy objectives should be SMART: Specific, Measurable, Achievable, Relevant and Time-bound. 4. Identifying the targets: whom do we want to influence? Whom are we addressing: local or national politicians? 5. Identifying allies: with whom can we work? 6. Selecting the tools and developing the messages: how can we best reach our targets? There are numerous communication tools that can be used for good advocacy work. 7. Monitoring and evaluation: how can we measure the impact of our activities?
--	--

40. মিটার মাপার পদ্ধতি Meter reading procedures

	Integrity management tool
বর্ণনা/সংজ্ঞা	পানি মিটার সংযুক্ত ভোক্তাদের পানি ব্যবহার এবং উৎপন্ন পানির বিল পরিমাপ করতে, নিবেদিত ওয়াসা কর্মকর্তাদের নিয়মিত ভোক্তাদের এলাকাতে পানি মিটারগুলি হাতে করে পর্যবেক্ষণ করা উচিত। পরিস্কার পদ্ধতি মিটার রিডিংয়ের নিরপেক্ষতা এবং যথার্থতা উন্নয়ন করে এবং ওয়াসাকে ঠিকমত পানির যথার্থ ব্যবহারের বিল করতে সাহায্য করে।
Description/definition	To estimate water consumption and produce water bills for consumers with water meters, dedicated WASA staff regularly (usually monthly) manually check consumers' meters at their premises. Clear procedures improve the fairness and accuracy of meter reading and allow the WASA to bill the effectively used water.
Purpose	Correct and fair meter reading can lead to higher revenues, as it improves the efficiency of billing. Eventually, this will improve customer relations and the image of the WASA.
Link to integrity	Improved meter reading procedures can reduce risks such as collusion of the meter reader or side payments for under-billing or fraudulent meter readings (NORDMANN 2012b, p.10). Additionally, illegal connections can be uncovered. Thus, improved meter reading procedures reduce opportunities for petty corruption between staff and customers as well as private water vending through company staff.
Examples/how to	<p>To enhance honest and correct meter reading, several methods can be applied:</p> <ul style="list-style-type: none"> • Setting up district meter areas: A useful strategy is to design zones and routes that are approximately equal. By organising the reading operation into equal zones and routes, it's easier to ensure that meter readers have equal workload throughout the cycle. More importantly for larger WASAs, if continuous billing is employed, a good plan can

ensure that the revenue flow is smooth throughout the month.

- Change meter readers' routes on a regular basis: Ensure that every meter reader can work in any route or zone covered by the WASA. If only one reader is familiar with certain routes, he can introduce habitual errors that may be costly for the company. Secondly, by ensuring that any reader can read any route, you can assure all staff that the leave calendar will be honoured regardless of which zone is being read.
- Provide directions to your meters: If you do not have resources to invest in GPS (Global Positioning System) enabled data loggers, there is a simple way to assist readers to quickly locate meters. Store simple direction notes e.g. "10 steps behind XYZ kiosk". Providing directions is a simple way to ensure that even readers who are not very familiar with a route do not struggle too much, or even fail to obtain a reading.
- Sequence your meters: Are your meter readers reading the meters in an organised manner or is it haphazardly done within the routes? If you read meters at the same time every month every time, you are less likely to surprise your customer with a bill that will make them come to the office with a complaint. You can streamline your reading operation further by ensuring that meters are read in a certain sequence every time. Sequencing makes it harder to miss any meter. If you are using an electronic device to read the meters, this is much easier to enforce since the accounts can be loaded as sequenced. It's also possible with manual reading, but slightly more difficult.
- Rationalise the comments: When deciding what comments you want the meter readers to report, ensure that each comment is unique and actionable (i.e. leads to some corrective action by your team). A comment "meter stopped" should prompt your technical team to organise a quick replacement. "Misty dial" should be used by procurement to plan for the next order of meters. "Not found" means the meter's location needs to be clarified. A rationalised list of comments is also an optimum one – neither too long nor too short.
- Evaluate route and meter reader performance: An important management adage is "If you can't measure it, you can't manage it". This is also true in meter reading. Some useful measurements include "how many meters is each staff reading per cycle?" You can also benchmark zones with a view to improving the areas that are lagging (e.g. the zone that features most "Not found" anomalies). With measurement, it becomes easier to improve or know when things are not being done correctly.
- Install automated, wireless reading of meters and direct data entry into customer database (see instrument 51 "Smart meters").
- Remove past billing information from meter readers' books or use new meter reading applications (e.g. via mobile phone) not showing old customer data.
- Manage the meter readers: Recruit readers well (they are a main interface with the clients!). Train the readers (readers should be aware of the importance of their work through training and regular interaction with management). Keep them responsible for the readings and evaluate readers' performance. Reward performance.
- Install pre-paid meter readers.

	<ul style="list-style-type: none"> Educate consumers on how to read meters (METER-READING.CO.KE 2012a, METER-READING.CO.KE 2012b, METER-READING.CO.KE 2012c). <p>Meter readings can also be missed due to genuine causes, as in the cases of: access denied, fierce dogs, gate locked, meter not found, misty dial, no meter, and straight piece. A separate entry field may diminish junk readings. (METER-READING.CO.KE 2012b; NORDMANN 2012b, p. 10; NORDMANN 2012a, p. 18; GIZ WAVEplus 2013, p. 12).</p>
--	--

41. অংশীদারিত্ব ব্যবস্থাপনা Partnership management

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>অংশীদারিত্ব ব্যবস্থাপনা একটা প্রক্রিয়া যা অংশীদারদের মধ্যে একটা যথাযথ, ফলপ্রসূ এবং শান্তিপূর্ণ সম্পর্ক বজায় রাখে। এর মানে হলো অংশীদারদের সাথে কাজ করা, কমিউনিটি ও ব্যক্তিগত খাতকে সংযুক্ত করা, আভ্যন্তরীণ ও বাহ্যিক যোগাযোগ, দাতা সংস্থার সাথে যোগাযোগ ও স্ট্যাকহোল্ডারদের জবাবদিহিতা নিশ্চিত করা। এটা অনিয়ত ফোনকল, ইমেল যোগাযোগ, সামাজিক পরিদর্শন বা একটা নিয়মিত অর্থাৎ রীতিবদ্ধ লিখিত বা স্বাক্ষরিত চুক্তি হতে পারে যা অংশীদারীগণ পর্যায়ক্রমে পর্যালোচনা করে এবং বাস্তবায়িত করে। সবচেয়ে গুরুত্বপূর্ণ এই যে অংশীদারিত্ব বজায় রাখতে সময় এবং সম্পদ এবং অংশীদারদের সাথে নিয়মিত যোগাযোগ প্রয়োজন হয়। এতে ওয়াসা এবং অংশীদারদের জন্য সুযোগ তৈরী করে দেয় একে অপরের কাজ কিভাবে হচ্ছে তা পর্যবেক্ষণ করা। ওয়াসার মূল অংশীদার হলো সম্প্রদায় বা লোকসমাজ, নাগরিক সমাজ সংস্থাসমূহ, অন্যান্য খাত যেমন জেলা, বিভাগ এবং জাতীয় কর্তৃপক্ষসমূহ এবং বিভিন্ন সম্পৃক্ত মন্ত্রণালয়সমূহ, দাতা সংস্থা, বেসরকারি সংস্থা এবং অন্যান্য।</p>
Description/definition	<p>Partnership management is a process that follows and maintains an effective, fruitful and harmonious relationship among partners. <u>It means working with partners, involving communities and the private sector, intra and intersectoral collaboration, collaboration with donors and ensuring accountability of stakeholders.</u> It can be as informal as phone calls, email communication, social visits or as formal as written and signed agreements that partners review periodically and implement. The most important thing is that it needs time and resources to maintain partnerships and having regular communication with partners. This provides opportunities for both WASA and their partners to assess how things are rolling. The key partners of WASA may include the community, civil society organisations, <u>authorities on the district, regional and national level</u>, various line ministries, donors, private providers, and others.</p>
Purpose	<p>Maintaining effective partnerships is very important to ensure that a project runs on track. The success or failure of project is often not related to its complexity or the strengths and weaknesses of participants, it is more often determined by how partners handle the challenges and opportunities of a project. Partnership management can help you navigate through those complexities, changes and often unfamiliar terrains.</p>
Link to integrity	<p>Partnership management is an integral part of integrity management and it ultimately ensures better service delivery of WASAs.</p>
Examples/how to	<p>In this process, WASAs need to review partnerships and determine whether they are sufficient for the implementation of the individual projects. As a starting point of reviewing existing and establishing new partnerships, WASAs should do a stakeholder analysis and compare it with their work plans and identify which stakeholders should be considered as key partners. Partners may include large international NGOs, small grassroot organizations, local community groups, local and national government agencies, and operating businesses. WASAs should then formally reach out to these stakeholders and develop partnerships. It</p>

	<p>is also necessary to determine the most appropriate form and degree of the partners' involvement in the project activities. For example, whether you need to merely keep local community representatives informed of your project's intention and progress, or you need to actively engage them in project implementation, has to be decided. Partnership management should be incorporated into work plans and budgets with clear responsibilities, required time and other resources. Tasks related to this might include meetings, phone calls, social visits, and drafting of partnership agreements. These agreements might generally be legally binding. You should work closely with the legal, procurement, and accounting department to ensure compliance of the agreements with applicable legal frameworks and internal procedures.</p>
--	---

42. অর্থ-প্রদান পদ্ধতি Payment procedures

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>স্বচ্ছ ব্যয় পদ্ধতি মূল নীতির উপর ভিত্তি করে নির্দেশ প্রদান করে এবং এর সাথে যুক্ত অনুমোদিত খরচ ও অর্থ প্রদানে রক্ষাকবচ হিসেবে কাজ করে। গুনাগুন নিয়ন্ত্রণ সম্পদের বুকিং পরিমাণ এবং ওয়াসার সম্ভাব্য ক্ষতির উপর নির্ভর করে যথাযথভাবে করা উচিত।</p>
Description/definition	<p>Clear expenses procedures give guidance on the basic principles and safeguards associated with authorising expenditures and making payments. Quality controls should be appropriate to the scale of the assets at risk and the potential loss to the WASA.</p>
Purpose	<p>WASAs should ensure that their use of resources is properly authorised and controlled. Payments should be incurred in a way that represents value for money, taking into account potential risks to regularity and propriety. Effective control over expenditures must be maintained at all stages and supported by an appropriate accounting system. Essentials of systems for committing and paying funds are as follows:</p> <ul style="list-style-type: none"> • Internal controls to provide authority for acquiring the goods or services to be purchased. • System access to make and authorise these changes should be carefully restricted and logged. • Authorisation for payment should be separated from the process of making payment, with appropriate validation and recording at each step. This separation of duties similarly should also be maintained for receiving goods and services, which should be separate from the process of making payment. • The “four eyes” principle should be obligatory for payments above a certain threshold. This authorisation by a second person reduces the likelihood of illicit behaviour. • There should be checks to ensure that the goods or services acquired have been supplied in accordance with the relevant agreement(s) before payment is made. • Payment terms should be chosen or negotiated to ensure good value. • Invoices should be paid accurately and on time. • A balance of preventive and detective controls should be made to deter and tackle fraud. • There should be clear audit trails that can be checked readily and

	<p>reported upon both internally and externally.</p> <ul style="list-style-type: none"> Periodic reviews should be carried out to bring to bear any lessons from internal audit examinations or other relevant experience, or to implement developments in good practice.
Link to integrity	<p>Expenditures should be authorised in the operational area which entered into the commitment, with due consideration to separation of duties. No one person should be able to control all aspects of the payment authorisation procedure, and different people should be responsible for ordering goods and services, for approving payments, and for processing payments. Where this is not possible due to limited resources, alternative arrangements should be agreed with the organisation's central finance function.</p>
Examples/how to	<p>A clarified payment procedure must ensure that:</p> <ul style="list-style-type: none"> Where necessary, the expenditure has been approved and the proposed payment is in accordance with the approval. The payment is properly due, supported by invoices, goods received notes or other vouchers and (if appropriate) certified. The claim or invoice is arithmetically correct, in accordance with contract or other commitment (e.g. conditions of grant) and properly discounted. Where payment is made by instalments (e.g. interim or part payments), the proposed payment is within the approved total cost. The claim or invoice is not a duplicate, is not a statement, and has not previously been passed for payment. Any increase in cost over the order price is permissible and has been agreed upon. Checks for duplicate invoices are carried out periodically. Amendments and deletions to accounting records are independently authorised. These should be evidenced by signature, together with name and grade. There should be independent checks to ensure amendments have been carried out correctly. These should be evidenced by signature, together with name and grade. Knowledge of transfer codes (and passwords if payments are initiated by computer) is restricted to approved individuals. Passwords should be changed frequently and always when a staff member leaves. Expenditures are authorised by an approver to confirm that spending is in line with budget and is appropriate. An alternative approver is established so employees cannot authorise their own or their direct superior's reimbursements. Signature authorisations are cancelled or changed with staff rotation. <p>The checks on payments should be reviewed on a sample basis to ensure they have been performed satisfactorily. (INDEPENDENT COMMISSION AGAINST CORRUPTION 2011; BLINK UC SAN DIEGO 2012; MANGO 2012)</p>

43. ক্রয় নীতির সাথে সম্মতি জ্ঞাপন **Procurement regulation compliance**

	Integrity management tool
বর্ণনা/সংজ্ঞা	সরকারি ক্রয় সাধারণত সরকারের মালামালের চুক্তি, কাজ অথবা সেবাকে বুঝায়। ক্রয় বিধির সমঝোতা বা সম্মতি প্রক্রিয়া বলতে বোঝায় ঠিকাদার কর্তৃক ঠিকা সম্পৃক্ত নিয়মকানুন মেনে চলা। এটা ওয়াসার একটা মূল চর্চা। এধরনের সমঝোতা ক্রয় উৎসের সর্বাধিক সুবিধা পাওয়ার জন্য এবং ওয়াসার মূল লক্ষ্যসমূহ অর্জনের জন্য সুযোগের উন্নতির জন্য খুবই গুরুত্বপূর্ণ।
Description/definition	Public procurement involves acquisition through contracts of goods, works, or services required by governments. In such a public activity, therefore, transparency on the part of the given government is a higher value which public law tends to promote. Bangladesh's recent public procurement law, the Public Procurement Act 2006 (hereafter PPA), has thus sought to ensure transparency and accountability in public contracts and 'fairness' to the participants in government or public purchases. (Hoque, n.y., Public procurement law in Bangladesh – from bureaucratization to accountability)
Purpose	<p>WASAs should oblige to all existing procurement regulations in order to avoid legal consequences of non-compliance, both for the organisation and its staff as well as to avoid unnecessary costs and any risks associated with project implementation.</p> <p>The uniform guidance provided by the procurement regulations ensures transparency and accountability, enhances public confidence and facilitates economic development. Furthermore, it aims to promote fair competition and to improve the efficiency and effectiveness of operations in public entities.</p> <p>Clear and transparent procurement policies do not only give all potential contractors an equal chance and thus increase healthy competition, they also force potential contractors to abide by set standards if they do not want to be subject to grave consequences.</p>
Link to integrity	Procurement processes are particularly vulnerable to unethical conduct. Procurement departments have to make decisions on large sums of money, which invites bribery, fraud, facilitation payments, collusion and general mismanagement of public funds. Compliance to procurement regulations helps to increase the transparency of public procurement and to impede such dishonest behaviour
Examples/how to	<p>The following procurement regulations exist in Bangladesh to which WASAs are obliged to comply when procuring goods or services:</p> <ul style="list-style-type: none"> • The Public Procurement Act, 2006 • The Code of Ethics for Public Procurement, 2007 • The Public Procurement Rules, 2008 <p>The bid process and contract vary according to budget amount and other related issues. However, for each type of contract, there are standard documents, formats and process which are well documented, well circulated and mostly followed. The parties involved in the contract may customize the documents subject to complying with the set government rules.</p> <p>Also importantly, the recently enacted Right to Information Act 2009,6 which requires an information delivery system to be set up in government departments and ensures the citizens' right to have information about their rights or entitlements, can be regarded a major contribution towards establishing a transparent public procurement regime.</p> <p>In addition to the concrete legal provisions, all government officers or private individuals involved directly or indirectly in any given procurement, such as the suppliers/tenderers, are also to abide by the Code of Ethics</p>

	<p>prescribed by the government. Set as the basis for best practices of ethical behaviour for people engaged in public procurement, the Code of Ethics aims at enhancing efficiency, competition, transparency and accountability in public procurement. (Hoque, n.y., Public procurement law in Bangladesh – from bureaucratization to accountability).</p> <p>For examples on how to ensure compliance, see instrument “Compliance management”.</p>
--	---

44. ক্রয় সংক্রান্ত প্রশিক্ষণমালা Procurement training

	Integrity management tool
বর্ণনা/সংজ্ঞা	সরকারি সংস্থা হিসেবে, ওয়াসা আইন যা সরকারি ক্রয় প্রক্রিয়ার রীতি, নির্দেশিকা, মান এবং পদ্ধতি নিবদ্ধ করে। ওয়াসার কর্মকর্তা এবং কর্মচারীদেরকে এইসব প্রক্রিয়া সম্পর্কে সচেতন করার জন্য তাদের এগুলোর ওপর যথাযথ প্রশিক্ষণ এবং সংবেদনশীল করা প্রয়োজন।
Description/definition	As public institutions, WASAs are bound to laws (see instrument “procurement regulation compliance”), which outline the rules, guidelines, standards and procedures for public procurement process. To ensure that WASA staff and officials are aware of these procedures, they need to be adequately trained and sensitised.
Purpose	A training on procurement procedures can provide awareness on the overall rules of public procurement. Additionally, the statutory liabilities and duties under the relevant laws are part of the training. Training that specifically targets procurement in the water sector can be part the training for members of the supervisory board upon appointments as well as of staff training and sensitisation, as the lack thereof can lead to inefficiency in WASA procurement. This can increase the overall costs. Besides clarifying the procedures of procurement, training and sensitisation aim to increase officials’ and staff’s awareness on the rights and wrongs of public procurement. This helps WASA staff members to understand that when they act illegally it negatively impacts the WASA’s performance, and there will be consequences if they are caught.
Link to integrity	Procurement processes are particularly vulnerable to unethical conduct, as large sums of money can be involved. If the staff is trained insufficiently or inadequately on procurement procedures, guidelines can be interpreted differently by WASA officials, which can lead to poor specification of requirements, inadequate bidding documentation and procedures, corruption, payment delays and inadequate contract management. If taking bribes is a common practice to win bids, or if nepotism and clientelism define the WASA’s relations with contractors and suppliers, the WASA suffers because orders do not go to the best and/or cheapest bidder, and price and quality of services are negatively affected (TRANSPARENCY INTERNATIONAL 2010, p. 2; (GOVERNMENT OF THE REPUBLIC OF SIERRA LEONE 2006, p. 8). Training and sensitisation on procurement procedures make staff aware of what illicit behaviour in this area entails. Furthermore, knowledge of the procurement process is an effective instrument for staff to avoid engaging in corrupt practices.
Examples/how to	Training and sensitisation on procurement procedures should encompass the whole procurement process:

	<ul style="list-style-type: none"> • Preparation for procurement, planning and strategy • Approval of specifications, terms of reference, procurement method and bidding documents • Announcement, solicitation and issue of bidding documents • Bid clarification, extension and cancellation • Reception of bids and bid opening • Risk assessment and management • Evaluation of bids and approvals • Contract approval, award, management, delivery and payment • Procurement reporting, monitoring and evaluation • Dispute management • Ethics and integrity in procurement (including possible actions employees can take if they are confronted with corruption or bribery). <p>(GOVERNMENT OF THE REPUBLIC OF SIERRA LEONE 2006; UNDP 2012, p. 4)</p>
--	---

45. হিসাব তথ্যাদির সামঞ্জস্যসাধন **Reconciliation of accounting records**

	Integrity management tool
বর্ণনা/সংজ্ঞা	হিসাব নথিসমূহের সমন্বয় সাধন হিসাবের পুনঃপরীক্ষার একটা বিশেষ কৌশল যা দ্বারা একটা হিসাব পদ্ধতির বিভিন্ন অংশের পর্যবেক্ষণের কর্তব্য অর্থব্যবস্থাপকের মূল দায়িত্ব এবং তাকে এ বিষয়ক কোন অনিয়মের জন্য দায়ী করা হয়।
Description/definition	Reconciliation of accounting records is a review mechanism in which the integrity of different parts of an accounting system is verified (MANGO 2012, p. 89). This checking duty is the key responsibility of the financial manager and he/she needs to be held responsible for any irregularities.
Purpose	The purpose of reconciliation is to ensure that the accounting records of WASAs are free of errors or omissions by balancing the cashbook to the bank statement (MANGO 2012). Effective account reconciliation activities greatly increase executives' ability to proactively identify and resolve issues that could result in misstatements and could lead to substantial write-offs. They also help to safeguard cash by detecting errors (PRICEWATERHOUSECOOPERS 2007, p. 1; OFFICE OF THE STATE COMPTROLLER no year, p. 2).
Link to integrity	Reconciliation of accounting records is the most important instrument to detect any irregularities in accounting. It can prevent fraud like falsified or amended accounting records that allow unauthorised payments. Moreover, it strengthens the WASA's internal control, which in turn enhances accountability (FRAUD PREVENTION no year; OFFICE OF THE STATE COMPTROLLER no year, p. 2). Reconciliation can also uncover theft, ghost workers or ghost equipment.
Examples/how to	<p>Reconciliation of accounting records should be performed monthly (OFFICE OF THE STATE COMPTROLLER no year, p. 4). It should cover the following aspects:</p> <ul style="list-style-type: none"> • Cash Flow: Cash flow is truly the lifeblood of a business. It's what pays the bills and keeps the doors open. Think about: <ul style="list-style-type: none"> – Timing of payables and receivables. Scrutinize when cash is received and dispersed. Do you find that you're periodically short on

cash and need to dip into reserves? You may be able to better time inflows so they cover expected costs, or to negotiate payment terms that give you more flexibility.

- **Major expenditures.** How will they be funded? While some strategic outlays such as a new facility may call for debt financing, others can often be paid for from cash flow if you plan ahead. For instance, when you buy a new piece of machinery, set up a capital fund to pay for a replacement down the road. And since the cost of capital equipment can be deducted over its useful life, your actual expense won't hit your bottom line all at once.
- **Lines of credit.** Sometimes unanticipated major expenses just happen. A critical piece of equipment suddenly dies, or a one-time opportunity offers itself that requires substantial outlays. That's why it's wise to establish a line of credit well in advance, so you'll be prepared when the unexpected occurs.
- **Balance Sheet:** A critical part of any financial review should be an assessment of your business's net worth — its assets and liabilities and how leveraged and liquid it is. While the makeup and structure of balance sheets varies widely depending upon what business you're in, there are several general points you'll want to cover.
 - **Leverage.** How indebted is your business? Look at the ratio of debt to equity and see how it compares with your peers. Higher-growth businesses will generally warrant greater leverage, but too much means higher risk if sales sour.
 - **Liquidity.** Next to cash flow, short-term assets are a critical resource for meeting a business's liquidity needs. If you cannot collect on a major invoice, will you be able to cash in some assets without taking a hit? Calculate your current ratio of short-term assets to short-term liabilities to see how well your business can meet its short-term liabilities.
 - **Inventory.** What's the "right" inventory level? This will depend upon the nature of your business and anticipated sales. Consider setting a target inventory and adjusting it as needed, keeping in mind that too much means tying up capital that could be used more productively elsewhere, while too little means potential delays in production or delivery. Also keep in mind that the amount of time it takes to move your inventory can indicate whether business conditions are improving or slowing down.
- **Expenses:** Cost control is integral to running any business. It means identifying when and where costs are getting out of hand, while not scrimping on the areas that warrant the expense.
 - **Trends.** When scrutinizing costs, look for cost trends. Compare with last year, not just last month. Do any variations stand out? You should see increases in areas you have targeted for growth, but not across the board. If you find otherwise, it may be time to cut back.
 - **Procedures.** As you examine cost trends, think about the procedures you have in place to control costs. Who approves what, and is it working? Consider processes that might better control expenses on an ongoing basis.
 - **Taxes.** While many small businesses do not worry about taxes until tax time, periodic financial reviews are the ideal time to identify potential tax savings. Ask your accountant or tax advisor how you could potentially lower your tax bill with different methods of

	<p>booking revenues or expenses permitted by the IRS, or by taking advantage of qualifying tax credits.</p> <ul style="list-style-type: none"> • Sales: Even if sales are booming, there may be ways to boost them further by scrutinizing where the sales are coming from — what products and clients are generating them — and identifying which sales practices are working and which are not. <ul style="list-style-type: none"> – Revenue sources. Which products sell best? Who are your best customers? Identifying the specific revenue generators of your business is half the battle in growing it. Look for recent trends and shifts in composition. It may be time to shift your emphasis to better-selling products or to focus on a different client profile. – Cost of sales. How much is it costing you to sell your product or services? Expenses such as sales commissions and travel expenses are usually controllable and can be managed. If your gross margin — defined as net sales (gross sales less sales costs) divided by gross sales — is slipping, you may want to revisit sales incentives or selling costs. – Pricing. How do your prices stack up with your competitors'? What profit margin do they generate? You may need to raise your prices or cut costs if your profits are static or declining. <p>(https://online.citibank.com/US/JRS/pands/detail.do?ID=CitiBizArticleFinancialReviewChecklist, Accessed: 17.12.2013) (http://www.cybf.ca/cybf_resources/struggling-with-the-financials/conducting-financial-reviews/, Accessed: 17.12.2013)</p> <p>Depending on the size and complexity of the WASA, various tools can be used to verify accounting records, from simple lists or Excel tools for small companies, up to specialised reconciliation software for larger enterprises. The records that should be reconciled at regular intervals to verify the above mentioned aspects are (MANGO 2012, p. 89-90):</p> <ul style="list-style-type: none"> • Bank records – Ensure that the organisation's own records agree with the bank's records, which are rather like a parallel set of records. This should be reconciled once a month. • Petty cash book – Count up all the payments made since the last reimbursement, counting the cash in the tin. Cash should be counted and reconciled at least weekly. • Stock control records – Stock records must be checked against the supplies held in the store and receipts from sales to ensure that no errors have crept in (and no stock has crept out). • Wages book – This must be reconciled every month to ensure that the correct deductions are being made and passed on to the relevant authority.
--	--

46. নিয়োগ এবং পদোন্নতি নীতি Recruitment & promotion policy

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>নিয়োগ এবং পেশার উন্নয়ন জন্য উন্মুক্ত এবং নিরপেক্ষ ভিত্তিতে প্রয়োজন এবং তা একমাত্র মেধা যেমন তুলনামূলক স্বক্ষমতা, জ্ঞান এবং দক্ষতার ভিত্তিতে নির্ণয় করা উচিত। ইহা সকলের জন্য চাকুরীর সমান প্রবেশাধিকার নিশ্চিত করে এবং প্রত্যেক অবস্থানের জন্য জ্ঞান, দক্ষতা এবং অভিজ্ঞতার ভিত্তিতে উপযুক্ত ব্যক্ত খুঁজে পেতে সাহায্য করে।</p> <p>মেধাভিত্তিক নিয়োগ এবং পদোন্নতি প্রতিষ্ঠিত করতে, এ সম্পর্কিত নির্দেশিকা অবশ্যই তৈরী এবং তার প যোগ করতে হবে</p>

	I
Description/definition	Recruitment and career development need to be based on open and fair competition and determined solely on the basis of merit, i.e. relative ability, knowledge, and skills. This ensures equal access to employment for all and makes sure that the best person, in terms of knowledge, skills, experience and aptitude, is chosen for each position (adapted from CORK CIL 2012). To institutionalise merit-based recruitment and promotion, respective guidelines must be developed and enforced.
Purpose	Promoting and appointing the best performing/qualified employees can enhance the company's overall performance. It further enhances staff motivation as the prospect of a higher job is linked directly to their performance. Job security linked to the employees' performance increases the loyalty and quality of work delivered by them. Staff and executive personnel should be appointed or promoted according to their quality of work and their upright behaviour, not according to favours, bribes, family relations or friendship. Guidelines and policies can help guide the process by setting out criteria and standards (CORK CIL 2012, p. 2; AUSTRALIAN HUMAN RIGHTS COMMISSION no year).
Link to integrity	Recruitment and promotions according to favours, bribes and/or ethical considerations lead to inefficient work (the best staff are not selected), non-committed staff (as the promotions are not transparent) and a higher risk of company prosecution due to non-ethical staff in the middle management. Improper recruitment can also result in situations where a WASA is legally bound to poorly performing staff in the long run. A WASA may not be in a position to easily cancel their contract, or can face lawsuits from dismissed staff. A recruitment and promotion policy can prevent such conduct by defining clear procedures and criteria on how to ensure, as far as possible, that the best people are recruited or promoted on merit and that the recruitment and promotion process is free from bias and discrimination. As such, a recruitment and promotion policy is crucial in determining the transparency and accountability of WASAs (UNDP AND WGF 2007, p. 17; TRANSPARENCY INTERNATIONAL no year, p. 44; UCL 2013).
Examples/how to	A recruitment and promotion policy could describe the recruitment and promotion process as follows (CORK CIL 2012, p. 2): <ol style="list-style-type: none"> 1. Review of vacancy: When a post becomes vacant it will be reviewed by the manager and/or designate. 2. Recruitment request form: When the decision to recruit to the post has been made, a recruitment request form will be completed by the service co-ordinator, finance officer and signed by the manager or designate before the recruitment and promotion process is commenced. 3. The job description and person specification: Job descriptions and person specifications will be reviewed and prepared for each post to ensure that they accurately and adequately reflect the skills, qualities, experience and attributes required for the post. As roles, duties and responsibilities change over time, where an advertisement, job description and/or person specification are already in existence, they must be checked and updated to ensure they clearly reflect the current requirements of the job. Job descriptions, personnel specifications and advertisements must be approved by the manager and or [responsible] coordinator.

	<p>4. Advertisement: Vacancies will be advertised as openly and as widely as possible. The advertisement will state the overall purpose of the job and give clear guidance on the required method of application.</p> <p>5. Shortlisting: Shortlisting will be undertaken by a minimum of two people (four eyes principle) and referenced against the person specification. Only candidates that fulfil the criteria set out in 3. can be selected. The process should be properly documented.</p> <p>6. Interview and selection: Interviews will be undertaken by a minimum of two people and referenced against the person specification.</p> <p>7. Reference checks: References will be taken up.</p> <p>8. Vetting: If applicable, posts are subject to vetting prior to commencement.</p> <p>9. Formal offer</p> <p>10. Contract & commencement of employment</p> <p>A recruitment and promotion policy should contain non-discriminatory clauses in order to prevent discrimination based on characteristics such as, sex, colour, ethnicity, national origin, religion or belief.</p> <p>Examples for recruitment and promotion policies can be found here: http://www.lten.org.uk/downloads/qp_toolkit/InternalPolicies.pdf (Accessed: 23.01.2014)</p>
--	---

47. বেতন ভাতাদির নীতি Salary policy

	Integrity management tool
বর্ণনা/সংজ্ঞা	বেতন ভাতা নীতি কর্মকর্তা এবং কর্মচারীদের বেতন প্রশাসনে সহায়তা করার বাস্তবিক দলিল।
Description/definition	Salary policies are practical documents to aid in the administration of employees' salaries.
Purpose	The provisions in salary policies are to ensure that the same decision factors and priorities are consistently applied when adjusting salaries of WASA staff and when approving salary actions (OHIO UNIVERSITY no year, p. 1).
Link to integrity	Salary equity among employees should be considered when setting/changing salaries, since perceived inequity impacts on employee morale and motivation and can trigger contentions of discrimination and/or other grievances (UCDAVIS 2010).
Examples/how to	<p>When determining changes in salaries, the skills and work experience of the employee should be compared to the skills and work experience of others performing similar work and the result of the comparison should be factored into the salary decision (UCDAVIS 2010).</p> <p>Salaries are typically determined by referring to the position being filled, the individual's job-related experience, knowledge and skills, current pay, and the salaries of other employees performing the same or similar job functions. In order to compare pay for employees in similar jobs, a manager must also analyse job-related characteristics for each employee, including (OHIO UNIVERSITY no year, p. 2):</p> <ul style="list-style-type: none"> • Job content (are employees doing similar work?) • Years of experience

	<ul style="list-style-type: none"> • Qualifications and education • Job-related knowledge • Skills (required and “premium”) • Technical expertise • Performance • Value of job in the labour market
--	---

48. নীতিবহির্ভূত ব্যবহারের জন্য শাস্তিযোগ্য ক্যাটালগ Sanctions catalogue for unethical behaviour

	Integrity management tool
বর্ণনা/সংজ্ঞা	অনৈতিক ব্যবহারের অনুমোদনগুলির তালিকা নৈতিক পরিচালনা অমান্য করার ভয়াবহ শাস্তি এক সংগ্রহ।
Description/definition	A catalogue of sanctions for unethical behaviour is a collection of threatened penalties for disobeying ethical conduct (OXFORD DICTIONARIES no year).
	In addition to providing incentives for integrity, sanctions can be formulated and enforced to discourage unethical behaviour (HUMBOLDT-VIADRINA SCHOOL OF GOVERNANCE 2012, p. 4).
Link to integrity	Sanctions against WASA staff, partners, or contractors where unethical behaviour was uncovered are a key element to deter dishonesty such as corruption and fraud (ANTI-CORRUPTION RESOURCE CENTRE 2009, p. 7). Sanctions are further believed to curb bribery, embezzlement, and collusion (UNDP 2011, p. 40).
Examples/how to	<p>An effective Sanctions Catalogue for Unethical Behaviours should be:</p> <ul style="list-style-type: none"> • Consistent with applicable laws. Sanctions should be designed to deter potential wrongdoers from violating the company's anti-corruption policy. Sanctions should be in compliance with applicable laws and good practice standards and designed to be dissuasive in nature and scope. • Relevant and proportionate. Sanctions that are too minor may be disregarded entirely. Sanctions that are too severe, in contrast, run the risk that employees will refrain from reporting irregularities. Ideally, companies would establish a sanctions catalogue, which lists possible sanctions for the different levels of severity of the infringements. Companies may request feedback on the catalogue by employees and business partners in order to establish relevant and proportionate sanctions. • Applied in practice. Companies, which have established disciplinary policies, should underscore their deterrent effect by making appropriate use of the sanctions in practice. Sanction schemes, which exist only on paper, undermine, rather than strengthen, the anti-corruption policy. If sanctions are not applied rigorously at all levels of the company, the overall programme will lose its credibility. • Depend on effective controls. Sanctions will only have a deterrent effect if the detection of violations is perceived as realistic. Companies should ensure that internal controls are effective and reliable in order to support credibility of sanctions.

	<ul style="list-style-type: none"> Exist next to incentives. The dual application of reward and punishment is commonly known as the “carrot and stick” approach. It has been shown that policies and procedures that reward good behaviour with “carrots” and punish wrong behaviour with “sticks” are more effective than policies that only apply either sanctions or incentives. Credible and dissuasive. Detailed and clear. Announced, publicized, and disseminated <p>Sanctions can be....</p> <p>...Of commercial and operational kind:</p> <ul style="list-style-type: none"> Termination of relationships Debarment from future opportunities Assignment of unfavourable conditions <p>...Of legal nature:</p> <ul style="list-style-type: none"> Fines and penalties Compensation for damages Confiscation of proceeds Judicial proceedings and imprisonment <p>... Reputational:</p> <ul style="list-style-type: none"> Punishment through case publication Punishment through analysis of comparative performance <p>(UNODC 2013, p. 87-89; ANTI-CORRUPTION RESOURCE CENTRE 2009, p. 7; LLZ 2010, p. 4; HUMBOLDT-VIADRINA SCHOOL OF GOVERNANCE 2012, p. 5)</p>
--	---

49. কর্মকর্তা এবং কর্মচারীবৃন্দের জন্য উন্নত কাজের পরিবেশ এবং শর্তাবলী **Satisfactory work environment & conditions for staff**

	Integrity management tool
বর্ণনা/সংজ্ঞা	কাজের পরিবেশ একটা কর্মস্থানের শারীরিক, ভূতাত্ত্বিক স্থান এবং কর্মক্ষেত্রের (বাতাসের গুণাগুণ এবং শব্দ মাত্রা ও) সংলগ্ন পারিপার্শ্বিক এমনকি নগরোদ্যান এবং চাকুরীর সাথে যুক্ত কোন সুবিধাকে বোঝায়। কাজের অবস্থা বলতে বোঝায় কাজের সময়কাল, কাজের চাপ বা বাধা, কতটা নিরাপদ বা বিপদ যা কাজের স্থানকে প্রভাবিত করে।
Description/definition	The work environment comprises the physical, geographical location and the immediate surroundings of a workplace (including factors like air quality, noise level, etc.), as well as the perks and benefits associated with an employment. Working Conditions are defined as the circumstances such as working hours, stress, degree of safety, or danger that affect the workplace (Business Dictionary n.y.-a; Business Dictionary n.y.-b; EIONET 2012).
Purpose	By improving the staff's motivation, their performance can be increased. An improved work environment and better work conditions can also reduce staff turnover and the related costs (HISSOM 2009; LEBLEBICI

	2012).
Link to integrity	Workplace climate is one of the non-financial factors affecting morale and motivation. Staff members who are satisfied with their work environment will more likely comply with the WASA's rules and interests. As they strive to keep their position, they will prefer to put their personal interests behind that of the business, and refrain from dishonest behaviour such as fraud, embezzlement, accepting bribes, engaging in corrupt activities, or theft.
Examples/how to	<p>An initiative to improve work environment and conditions should focus on four key areas: customer/staff relationship, staff/supervisor relationship, workplace environment and worker wellbeing.</p> <p>Buchori Zainun (2004: 59) says that the employee's performance is determined also by external environmental factors and organizational work climate. Even the work's ability and motivation were also determined by environmental factors that organization. Other factors of work environment and conditions that could be improved by WASAs include:</p> <ul style="list-style-type: none"> • Holidays • Payment and compensation of overtime • Job security • Work intensity and pace • Teamwork • Autonomy and freedom • Flexibility of working hours • Health and safety • Training and personal development. <p>(EUROFOUND 2012; LOWE 2006)</p>

50. আধা-স্বয়ংক্রিয় পানি মিটার (Semi-)automatic water meters

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>আধা স্বয়ংক্রিয় বা স্বয়ংক্রিয় পানি মিটার পানির ব্যবহার বা বিয়োজন পরিমাণ করে থাকে এবং এ তথ্য স্বয়ংক্রিয়ভাবে পরীক্ষণ বা বিলিং-এর জন্য পাঠায়। এগুলো গতানুগতিক মিটারের থেকে পানি ব্যবহারের পরিমাণ আরো বিস্তারিতভাবে পরিমাপ করতে পারে এবং সুবিধা এই যে এরা ওয়াসার কাছে সরাসর এ তথ্য পাঠাতে পারে ম্যানুয়াল রিডিং ছাড়াই।</p>
Description/definition	<p>Semi-automatic or automatic water meters measure water consumption or abstraction and communicate this information in an automated fashion for monitoring and billing. They measure consumption in more detail than conventional meters and have the benefit that they transmit the information back to the WASA without the need for manual readings (Hope et al. 2011).</p>
Purpose	<p>Smart water metering aims to reduce inefficiencies in water supply systems by, for instance, reducing non-revenue water and increasing revenue. In addition, smart meters reduce costs relating to meter reading, complaint investigation, customer call centre services, and transportation. Furthermore, they enable flexible tariff structures through improved data management and allow WASAs to monitor water resources remotely (HOPE ET AL. 2011, p. 5).</p> <p>Automating the meter reading process is a proven, cost-effective way to streamline the operations. AMI solutions, you can propel the operations to the next level and deliver the service—and value—your customers demand.</p> <p>Featuring two-way communications down to the meter, AMI network solutions collect, deliver, manage and analyze data more frequently—what it calls granular data—giving the more insight than ever before. With this information, company gains a more comprehensive understanding of how and when usage takes place, which in turn leads to more proactive management of customers and resources. From demand-side management to optimizing the distribution network and ensuring system integrity, AMI offers significant advantages over other systems</p> <p>Advanced Metering Infrastructure (AMI) solutions are part of platform that can evolve as your needs change (ADVANCED METERING INFRASTRUCTURE, NO YEAR; https://www.itron.com/na/solutions/Pages/Advanced-Metering-Infrastructure.aspx).</p>
Link to integrity	<p>Smart water meters offer a number of benefits that relate to integrity (HOPE ET AL. 2011, p. 9):</p> <ul style="list-style-type: none"> • They allow remote detection of illegal connections. • They increase billing accuracy to promote payments that reflect consumption (see instrument “Transparency of Bills”). • They prevent corrupt practices relating to meter reading and illegal connections.
Examples/how to	<p>Smart metering systems can be configured in many ways and, when broadly defined, the term includes both Automated Meter Reading (AMR) and Advanced Metering Infrastructure (AMI) systems. While the former refers to a system that allows automatic collection of meter readings by radio transmission, the latter system involves two-way communication in which consumption information can be transmitted to WASAs, and commands can be sent to meters to undertake specific functions (HOPE</p>

	<p>ET AL. 2011, p. 4).</p> <p>On AMI, the customer is equipped with advanced solid state, electronic meters that collect time-based data. Meters include all three types—electricity, gas, and water meters. These meters have the ability to transmit the collected data through commonly available fixed networks such as Broadband over Power Line (BPL), Power Line Communications (PLC), Fixed Radio Frequency (RF) networks, and public networks (e.g., landline, cellular, paging). The meter data are received by the AMI host system and sent to the Meter Data Management System (MDMS) that manages data storage and analysis to provide the information in useful form to the utility. AMI enables two-way communications, so communication from the utility to the meter could also take place (ADVANCED METERING INFRASTRUCTURE (AMI), 2007; https://www.ferc.gov/EventCalendar/Files/20070423091846-EPRI%20-%20Advanced%20Metering.pdf).</p>
--	--

51. সেবা এবং ক্রেতা সনদপত্র Service & customer charter

	Integrity management tool
বর্ণনা/সংজ্ঞা	সেবা বা খরিদার সনদ সেবা প্রদানকারী এবং খরিদারের মধ্যে একটা আইনগত চুক্তি। ইহা খরিদারদের জন্য ওয়াসার প্রচলিত রীতি এবং যে সেবা তারা প্রদান করে। এই সনদ আরো বর্ণনা করে খরিদারদের অধিকার এবং আইনের প্রতি বাধ্যবাধকতা থাকা।
Description/definition	A service or customer charter is a covenant between a service provider and a customer. It informs the customers about the practices of the WASA and the services it provides. It also states the rights and obligations of consumers (PPOA 2010).
Purpose	A service charter creates awareness of the role of a service provider, gives insights into its core activities, services offered and standards set, and also avenues for remedy where services fall short of standards. A service charter supports a service provider in its continuous improvement (PPOA 2010). The service charter should include the standards of service to be delivered and how complaints will be addressed (WASREB 2009, p. 9).
Link to integrity	Service charters transparently lay down both services offered by a WASA as well as the duties of consumers (WASREB 2013, p. 17). As such, they are a type of social contract that is valid for all customers. In this way, a service charter promotes integrity and transparency.
Examples/how to	<p>A service charter may contain the following:</p> <ul style="list-style-type: none"> • Specific service standards, such as continuity of supply, water quality, interval of taking water samples, pressure • Information on prices, if available • A procedure for handling complaints • Procedures for new connections • Information on customers' rights • Information on customers' duties (such as paying bills, water metering, and providing access to meter controls) • Information on sanctioning measures (such as surcharges, and conditions for disconnections and reconnections) • Customer care phone numbers. <p>(WASREB 2013, p. 17-20)</p>

	<p>Dhaka WASA has a citizen's charter to provide necessary services to its clients. The charter comprises of:</p> <ul style="list-style-type: none"> • Mission and vision of Dhaka WASA • Dhaka WASA's promises • Services provided by Dhaka WASA • Service delivery system • Rules of application for sanitation connection • Rules and system for new meter placement • Deep tube well under ownership of individuals and institutions • Billing and collection system • Collection of due bills • Notice for break of water supply • Water supply with vehicles • Ensuring water quality standard • Supplying bottle water • Complaints receiving and solving • Return of mortgage <p>(http://www.assignmentpoint.com/business/organizational-behavior/dhaka-wasa.html)</p>
--	---

52. চুক্তির মানের বিষয় বিবরণ Specification of standards in contracts

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>নিয়মবিধির বিশদবিবরণ কিছু নির্দিষ্ট প্রয়োজন মেটানোর যথাযথ বিবৃতি বা প্রয়োজনীয় বৈশিষ্ট্য যা একটা ঠিকাদার সংস্থার (মালামাল, উপকরণ, পদ্ধতি, প্রক্রিয়া, সেবা, রীতি বা কাজ) প্রয়োজন হয় এবং যা একজন ঠিকাদার বা উপ ঠিকাদার মানতে পারে। চুক্তির বিশদ বিবরণ সাধারণত: এমনভাবে লেখা হয় যা উভয় পক্ষের (বা নিরপেক্ষ) আদেশ পালনের মাত্রা বা মেনে নেওয়ার মাত্রা পরিমাপ করে থাকে।</p> <p>যখন ওয়াসা একটা কোম্পানী বা সংস্থাকে ঠিকার অধীনে ঠিকাদার দেয় তখন ঐ উপঠিকাদারের দায়িত্ব থাকে নিয়মবিধির বিশদবিবরণ চুক্তি বা ঠিকাতে বিবৃতি করা।</p>
Description / Definition	<p>A specification of standards refers to the exact statement of the particular needs to be satisfied, or essential characteristics that a contracting body requires (in a good, material, method, process, service, system, or work) and which a (sub)contractor must deliver. Specifications are usually written in a manner that enables both parties (and/or an independent certifier) to measure the degree of conformance (Business Dictionary. no year).</p> <p>When a WASA is subcontracting to a company or institution, the responsibility lies with the subcontracting organisation to specify standards in the contract.</p>
Purpose	<p>A WASA or its subcontractor is bound by the terms of the specification. If one or the other party fails to meet these terms, it may result in termination of the contract by default (SBA, n.y.).</p>
Link to integrity	<p>Specified standards ensure transparency and help avoiding misunderstandings and legal sanctions. The specification of standards in contracts helps to foster integrity, because the contract is binding and can be referenced to enforce the specified work or to solve disputes when a subcontractor does not deliver adequate work. A way to foster integrity</p>

	even more is to publish the contract specifications and the implementation details. That way third parties can monitor the work.
Examples/How to	<p>Tips for preparing and writing a specification: Specifications are the basis of all offers, and therefore the basis of a contract. When the contract is in place, the specification becomes an essential contract management document, which is used to ensure that the chosen (sub) contractor provides what has been agreed. It must therefore be clearly defined what is expected from a (sub) contractor: the outputs (for services) or the functional and performance requirements (for goods).</p> <p>Well-prepared specifications assist (sub) contractors to understand tenders, to respond effectively and to carry out their contractual obligations. Where possible, specifications should be written in terms of the outputs or functions to be fulfilled, rather than listing specific technical requirements. (VICTORIAN GOVERNMENT PROCUREMENT GROUP, DEPARTMENT OF TREASURY AND FINANCE 2012)</p> <p>When writing specifications it is important to apply each of the 4 C's and to use words that are easily understood:</p> <ul style="list-style-type: none"> • Clear: no ambiguity • Concise: no excess verbiage • Complete: All required information in the proper format • Correct: Technically accurate and applies to this project <p>(MCDOT ENGINEERING DIVISION 2011, p. 3)</p> <p>Before setting the final specifications it is useful to have it vetted by someone other than the author in order to make sure that it is clear and easy to read (VICTORIAN GOVERNMENT PROCUREMENT GROUP, DEPARTMENT OF TREASURY AND FINANCE 2012).</p> <p>Further information on how to write specifications and examples of specifications can be found here:</p> <ul style="list-style-type: none"> • How to write technical specifications: http://www.wikihow.com/Write-a-Technical-Specification (Accessed: 27.05.2014) • Guide to Specification Writing: http://www.sypte.co.uk/uploadedFiles/Corporate/Freedom_Of_Information/ProcurementGuideAppendixB.pdf (Accessed: 27.05.2014) • A sample set of contract specifications for specific material/ products and a sample set of contracts clauses: WRAP. n.y. Sustainable Procurement Regional Guidelines. Contract Specification and Clauses.

53. কর্মকর্তা এবং কর্মচারীদের সম্পাদিত কাজ এবং সন্তুষ্টি Staff performance & satisfaction monitoring

	Integrity management tool
বর্ণনা/সংজ্ঞা	কর্মচারীদের কাজের ফলাফল এবং সন্তুষ্টি পর্যবেক্ষণ একটা পর্যায়ক্রমে ঘটিত, কাঠামোগত এবং পরকল্পিত কার্য যেখানে ব্যবস্থাপক এবং কর্মচারীরা একত্রে কর্মচারীদের কাজের ফলাফল বা কৃতিত্ব একটা সম্মত কাজের ফলাফল উদ্দেশ্যের উপর ভিত্তি করে তুলনা করে থাকে। ইহা করার সময় সহকর্মীদের সম্মতি নিয়ে এবং ইন্টিগ্রিটি ব্যবস্থাপনার মাধ্যমে করা যাবে বা করা উচিত।
Description/definition	Monitoring of employee performance and satisfaction is a periodic, structured and planned activity where the manager and the employee

	together compare the employee performance against the agreed performance objectives. This can and should include the co-worker's compliance with integrity management (Henshaw 2011, Laurel 2009).
Purpose	<p>Staff performance and satisfaction monitoring allows WASAs to recognise and reinforce good performance and to identify and improve unsatisfactory performance.</p> <p>This doesn't only bring out the best in the staff and improve the quality of the service but also facilitates the recruitment and retention of good and honest staff. Furthermore, it creates a culture of responsibility (DAIRYNZ 2012, p. 1; ETHICS AND ANTI-CORRUPTION COMMISSION no year; GEM no year, p. 1-2; LAUREL 2009).</p>
Link to integrity	<p>Performance and satisfaction monitoring can greatly increase WASAs' integrity in two ways. Firstly, it can support WASAs in identifying staff members who do not comply with the set integrity goals.</p> <p>Secondly, performance monitoring can reduce dishonest behaviour as employees are aware that the management watches over them, takes them seriously, and values good performance.</p>
Examples/how to	<p>WASAs should implement performance and satisfaction monitoring that includes the following steps:</p> <ol style="list-style-type: none"> 1. Agreeing on performance indicators with the staff 2. Consistently supervising and evaluating the employee's performance based on their own feedback, others' feedback (e.g. of co-workers or customers), observations and the consultation of sales reports, deadlines met, error and accuracy reports, time sheets, work records, etc. 3. Providing accurate, objective and balanced feedback in monthly or annual progress reviews to show the employees that their work is considered important and that their contribution to the business is valued 4. Giving positive suggestions to strengthen the performance 5. Using the best staff member as a model for current and future employees in order to validate the expectations and prove that the expectations are realistic and reasonable 6. Rewarding employees in order to make them feel appreciated and valued which in turn increases their motivation to keep up the level of performance <p>(HENSHAW 2011; JOAN 2012; LAUREL 2009; WOHNER 2013)</p> <p>Factors that were found to influence staff performance in different studies and that would therefore be suitable for monitoring, include:</p> <ul style="list-style-type: none"> • Organisational structure • Work environment and living conditions • Work-life balance • Non-material incentives • Rewards • Management style • Level of motivation • Workload and stress • Workplace security • Training and support

	<ul style="list-style-type: none"> • Availability of resources and skills • Recruitment, selection and orientation of staff • Awareness of career opportunities • Transparent expectations • Supervisor feedback • Conflict resolution through supervision • Salary. (OBWAYA 2010, SOKORO 2012, KILEL 2012, UNIVERSITY OF NAIROBI no year)
--	---

54. কর্মকর্তা এবং কর্মচারীবৃন্দের পরিবর্তন Staff rotation

	Integrity management tool
বর্ণনা/সংজ্ঞা	কর্মকর্তা-কর্মচারীদের পালাবদল একটা ব্যবস্থাপনা দিক যাতে কর্মচারীদের কাজ বা চাকুরীতে নিয়মিত সময় পর পর পরিবর্তন আনা হয় সংস্থার বিভিন্ন স্তরের তাদেরকে প্রকাশ করতে। এই পূর্ব পরিকল্পিত উপায়ে, কর্মচারীদের তাদের ঠিক অবস্থানে বসানোর উদ্দেশ্যে দক্ষতা এবং প্রতিযোগিতা করার ক্ষমতা যাচাই করা হয়। অধিকন্তু ইহা কর্মচারীদের এক্ষেত্রেমি কাজ থেকে একটা বিরতি দেয়, তাদের অভিজ্ঞতা ব্যাপ্তি ঘটায় এবং তাদেরকে আরো অস্জ্ঞদৃষ্টি আরো বর্ধিত করতে সাহায্য করে।
Description/definition	Staff rotation is a management approach in which employees are shifted between assignments or jobs at regular intervals in order to expose them to all levels of an organisation. In this pre-planned approach, the employee's skills and competencies are tested in order to place him or her in the right position. In addition, it reduces the monotony of the job, gives the employees a wider experience, and helps them gain more insights (MANAGEMENT STUDY GUIDE no year).
Purpose	The purpose of staff rotation is to give the staff the chance to explore their own interests and gain experience in different fields as well as reduce the boredom of doing the same job every day. On the other hand, it helps the management of WASAs to explore the potential of their employees (MANAGEMENT STUDY GUIDE no year).
Link to integrity	<p>Staff rotation is an instrument that aims at reforming organisational structures and procedures in order to create a less fertile ground for corruption (ABBINK 1999, p. 1).</p> <p>Long-term relationships between bribers and WASA officials create a particularly advantageous environment for bribery, as corruption is built on trust and reciprocity. Staff rotation can prevent such long-term relationships being built in the first place. This increases uncertainty about the other person's behaviour and thus reduces the temptation to engage in unethical conduct (ABBINK 1999, p. 1).</p> <p>Furthermore, staff rotation reduces the monotony of a job and thus improves the work culture. This can increase work motivation and reduce the incentive for unethical behaviour.</p> <p>In WASAs, the regular changing of routes or meter reading areas can be especially effective in preventing clientelism and corrupt practices. It prevents meter readers from building relationships with customers that may lead as far as meter readers establishing their own small WASAs within the WASA, but to their own advantage.</p>
Examples/how to	<p>Generally, the following points should be observed when initiating a staff rotation programme (ABOUT:COM no year; EHOW no year):</p> <ol style="list-style-type: none"> 1. Identify the operational divisions that could benefit from a job-rotation

	<p>programme.</p> <ol style="list-style-type: none"> Determine the specific knowledge and tasks that must be shared during rotation. Specify the employees who will be allowed to participate in the programme and requirements for participating. Clarify whether the programme is optional, voluntary, or mandatory. Write a formal job-rotation policy to clarify all the parameters of the programme. Perform a survey on employees before, during, and after each rotation. Implement employees' suggestions in the next rotation. <p>Key areas for effective staff rotation:</p> <ul style="list-style-type: none"> Leave employees in the rotation long enough that they can learn the full responsibility of duties, but once the initial training is completed, don't keep an employee out of the assignment for too long. Written documentation, an employee manual, or online resource enhances employee learning. A mentor, internal trainer, or supervisor/trainer who has the responsibility to teach, answer questions, and mentor during the training should be provided at each step of the job rotation plan.
--	---

55. কর্মকর্তা এবং কর্মচারীবৃন্দের তত্ত্বাবধায়ন এবং পর্যবেক্ষণ Staff supervision & inspection

	Integrity management tool
বর্ণনা/সংজ্ঞা	কর্মকর্তা-কর্মচারীদের তত্ত্বাবধায়ন এজন্য পদাতিক ব্যবস্থাপক দ্বারা পরিচালনা করা হয় এবং ইহা চাকুরিজীবীদের দক্ষতা এবং অগ্রগতি তত্ত্বাবধান করা হয়। কর্মকর্তা কর্মচারীদের পরীক্ষণ অন্য লোকের কাজ তদারকি প্রক্রিয়া এবং একটা মাননীয়ত্ব যন্ত্র কোন বিশেষ ব্যক্তি দ্বারা নির্দিষ্ট করা হয় যে পরীক্ষিত ব্যক্তিবর্গের আদেশ শৃংখলার মধ্যে আবদ্ধ নয়। কর্মকর্তা-কর্মচারীদের তত্ত্বাবধায়ন নিশ্চিত করে যে আমলাতান্ত্রিক নিয়মবিধি অনুসরণ করা হয়েছে এবং উচ্চ কতৃপক্ষের অনুগত হয়ে চলা হয়েছে।
Description/definition	While staff supervision is conducted by a line manager and comprises the overseeing of the productivity and the progress made by the employees, staff inspection is a process of checking other people's work and is a quality control tool put in place by personnel who are not within the direct chain of command of the inspected people. Staff inspection ensures that bureaucratic regulations and procedures are followed and that loyalty to the higher authorities is maintained (Wanzare 2012; Pierce And Rowell 2006; Wakefield Childcare 2013; Milwaukee Police Department 1988; Florida Fish And Wildlife Conservation Commission 2012).
Purpose	<p>The purpose of staff supervision is to monitor and promote workers' performance and effectiveness as well as to enhance their professional and personal development. The benefits of supervision practices include facilitation of performance, improving the quality of work, and enabling instructional supervisors to monitor the staff's work.</p> <p>Staff inspection, on the other hand, is conducted for:</p> <ul style="list-style-type: none"> Evaluation of quality, efficiency, and effectiveness of operations Ensuring that the set goals are pursued Certification that legal mandates, regulations, policies, and procedures are adhered to Determination if resources are sufficiently and adequately used Determination if equipment is properly maintained

	<ul style="list-style-type: none"> Facilitation of performance. <p>Through regular inspections, patterns of organisational behaviour can be discerned and identified.</p> <p>(WANZARE 2012; NORDMANN 2012, p. 18; WAKEFIELDCHILDCARE 2013; FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION 2012, p. 1; EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY no year; MILWAUKEE POLICE DEPARTMENT 1988, p. 3-4)</p>
Link to integrity	<p>Both supervision and inspection are important measures to enforce integrity. A lack of one of the two can make staff feel as though they are free to act as they wish, which can lead to dishonest behaviour such as theft, fraud and corruption.</p> <p>(GOGO KWS 2012, p. 19f; MILWAUKEE POLICE DEPARTMENT 1988, p. 3-4)</p>
Examples/how to	<p>In order to be effective, supervision should:</p> <ul style="list-style-type: none"> Be fair and equal Provide guidance and structure Be consistent over time Be encouraging and support growth Foster a positive work climate and culture Enhance professional and personal development Be planned, regular and systematic Be negotiated between the supervisors and the subordinates Be recorded and documented. <p>Effective inspection should:</p> <ul style="list-style-type: none"> Be accompanied by follow-up and penalties where needed Yield accurate, persuasive, objective, and factual data, and bring conclusions and recommendations to the attention of supervisors Be guided by an approved project work plan that describes the scope, goal and methodological approach of the inspection Be appropriately followed up. <p>(CIGIE 2011, p. 15-18; FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION 2012, p. 3; NYEWASCO 2007, p. 4; NORDMANN 2012, p. 25; PIERCE AND ROWELL 2006; WAKEFIELD CHILDCARE 2013)</p>

56. মানসম্পন্ন পরিচালনা পদ্ধতি Standard operating procedures

	Integrity management tool
বর্ণনা/সংজ্ঞা	<p>একটা মানসম্পন্ন পরিচালনা পদ্ধতি (এসওপি) একটা সংস্থার নিয়মিত বা পুনরাবৃত্তি কাজ কিভাবে করা হবে তা লিপিবদ্ধ থাকে। এসওপি একটা কাজের কে, কি, কখন এবং কোথায় - এ প্রশ্নগুলির উত্তর দিয়ে থাকে। এসওপি শব্দ সবক্ষেত্রে প্রযোজ্য নাও হতে পারে সেক্ষেত্রে কুটনৈতিক আদবকায়দা, নির্দেশ, কাজেরপাতা এবং পরীক্ষাগার পরিচালনার পদ্ধতি এ সকল শব্দ ব্যবহার করা যেতে পারে।</p>
Description/definition	<p>A Standard Operating Procedure (SOP) is a set of written instructions that document a routine or repetitive activity carried out by an organisation. SOPs address the who, what, where and when of an activity (EPA 2007; Bethmann no year).</p> <p>The term “SOP” may not always be appropriate and terms such as</p>

	protocols, instructions, worksheets, and laboratory operating procedures may also be used (EPA 2007; Bethmann no year).
Purpose	The development and use of SOPs is an integral part of a successful quality system, as they provide individuals with the information to perform a job properly, minimise variability and facilitate consistency and standardisation of the quality and integrity of a product or end-result. The term “SOP” may not always be appropriate and terms such as protocols, instructions, worksheets, and laboratory operating procedures may also be used (EPA 2007, p. 1; BERTHMANN no year, p. 3).
Link to integrity	The development and use of SOPs minimises variation and promotes quality through consistent implementation of a process or procedure within the organisation, even if there are temporary or permanent personnel changes. SOPs can indicate compliance with guidelines and governmental requirements, and can be used as a part of a personnel training program, since they should provide detailed work instructions. They minimise opportunities for miscommunication and can address safety concerns. When historical data are being evaluated for current use, SOPs can also be valuable for reconstructing project activities when no other references are available. In addition, SOPs are frequently used as checklists by inspectors when auditing procedures. Ultimately, the benefits of a valid SOP are reduced work effort, along with improved comparability, credibility, and legal defensibility (EPA 2007, p. 1f).
Examples/how to	<p>When developing SOPs, one should consider the following aspects:</p> <ul style="list-style-type: none"> • SOPs should be written in a concise, step-by-step, easy-to-read format. • They should be clear, complete, consistent and controlled. The information presented should be unambiguous and not overly complicated. SOPs should not include vague wording but should be formulated as precisely as possible. • SOPs need to remain current to be useful. Therefore, whenever procedures are changed, SOPs should be updated and re-approved. • Use a checklist of a consolidated set of work instructions for complex procedures. • Procedures should be written in chronological order. • Troubleshooting should be included where applicable. • Use the same format, font and tone for all SOPs. • The SOPs should be made up of the sections a) purpose, b) references, c) materials, d) procedure, e) forms and documentation. • Envision areas where deviation from SOPs may occur and address these. <p>(EPA 2007, p. 2f; BERTHMANN no year, p. 5-21)</p>

57. তৃতীয় পক্ষ দ্বারা নজরদারি করা Third-party oversight

	Integrity management tool
বর্ণনা/সংজ্ঞা	তৃতীয় পক্ষ দ্বারা তদারকি হলো তৃতীয় পক্ষ যেমন একজন নিয়ন্ত্রণকারী, একজন সংসদের সদস্য, একটা পানি কার্য দল বা সরকারি বা সুশীল সমাজ সংস্থা দ্বারা সংস্থার কার্যকলাপ এবং পরিচালনার জন্য একটা স্বাধীন সতর্কীকরণ এবং পরীক্ষণ।
Description/definition	Third-party oversight is an independent monitoring and investigation of

	operations and activities of an organisation by a third party such as a regulator, a parliamentary body, a water action group (WAG) or other public or civil bodies (TRANSPARENCY INTERNATIONAL 2009).
Purpose	The purpose of third-party oversight is to ensure accountability and efficient use of resources (TRANSPARENCY INTERNATIONAL 2009).
Link to integrity	An independent third-party oversight in implementation and evaluation of WASAs increases transparency and verifies information on the impact of projects (NORDMANN et al., 2013). When implemented in the context of important agreements, contracts and projects, oversight by an accepted and reputable third party can: <ul style="list-style-type: none"> • Increase transparency • Increase accountability of decision-makers • Ensure independent supervision • Ensure accurate financial information • Reduce risks for an organisation.
Examples/how to	A WASA can define a third-party oversight by parliamentary bodies, consumer committees or other public or civil bodies to build trust and safeguard the integrity in the provision of water and sanitation services by WASAs on important agreements, contracts and projects (OECD 2009, p. 17).

58. স্বচ্ছ বিল Transparent bills

	Integrity management tool
বর্ণনা/সংজ্ঞা	স্বচ্ছ বিলিংয়ের অর্থ হলো বিলের বিস্তারিত উপর সম্পূর্ণ তথ্যে প্রবেশাধিকার দেওয়া। ইহা কোন পরিবর্তন আনা হয়েছে কিনা তা খরিদারদের জানানোর সুযোগ সৃষ্টি করে।
Description/definition	Transparent billing means to provide access to full information on the details of a bill. It allows customers to see what they are charged for (Asian Water and Wastewater 2013).
Purpose	Increased transparency of bills informs customers about their bills. If customers see what they are being charged for, they may be more likely to pay their bills. In addition, accurate billing is an important communication tool that can encourage water consumers to engage in water conservation (ASIAN WATER AND WASTEWATER 2013).
Link to integrity	Transparent billing systems are the hallmark of effective governance (K'AKUMU 2007, p. 533). Increased transparency of bills gives customers the chance to crosscheck their water charges and – if necessary – to file a complaint if the amounts don't correspond. Thus, transparent billing impedes overpricing, as WASAs are forced to charge according to the correct tariffs (PRNEWswire 2012).
Examples/how to	Strategies for a transparent water bill include: <ul style="list-style-type: none"> • Using litres per day rather than other units which are harder to understand • Distinguishing charges for drinking water from charges for other services such as wastewater • Providing simple comparisons of past water use to help consumers understand how their water use changes over time (PACIFIC

INSTITUTE no year, p. 2).

59. ক্রেতার সাথে স্বচ্ছ যোগাযোগ **Transparent customer communication**

	Integrity management tool
বর্ণনা/সংজ্ঞা	খরিদারদের সাথে যোগাযোগ স্বচ্ছতা বলতে বোঝায় সকল তথ্য তাদের প্রদান করা যা তাদের জ্ঞাত সিদ্ধান্তে নিতে প্রয়োজন হয়।
Description/definition	Transparency in the communication with customers means providing customers with all the information they need to make informed decisions.
Purpose	Improving communication with customers and access to information increases transparency and accountability within the water sector. It is also an effective tool for WASAs to increase their marketing activities and adapt their services to the current demand (VIDICA 2012; Gonzalez de Asis et al. 2009).
Link to integrity	Where information is not freely accessible, corruption can thrive and basic rights may not be realised. Armed with more and more useful information, customers can make sure they get the services they are entitled to (Gonzalez de Asis et al. 2009, p. 116; TRANSPARENCY INTERNATIONAL no year).
Examples/how to	Concrete actions to improve customer feedback and communication include: <ul style="list-style-type: none"> • Providing performance-related information with bills • Providing customers with access to budget, expenditure and performance • Mounting information campaigns on hygiene awareness and efficient use of water, as well as on investments made, coverage achieved, and quality of services • Holding workshops to explain content of contracts for investments, works, and service provision • Publishing tariff structures • Conducting user surveys. (Gonzalez de Asis et al., 2009)

60. পানি উন্নয়ন চুক্তি Water development pact

	Integrity management tool
বর্ণনা/সংজ্ঞা	একটা পানি উন্নয়ন চুক্তি সমঝোতার একটা স্মারকলিপি যা পানি সেবা ব্যবহারকারী এবং যোগানদারকারীদের মধ্যে সম্পর্কে নিমিত করে। ইহা পানি সেবা সরবরাহতে পানি ব্যবহারকারীরা যে ভূমিকা পালন করে তার গুরুত্বপূর্ণ ভূমিকা অবজ্ঞাত করে এবং সেবা প্রদানে উন্নত করতে এবং পানি সেক্টরে সুশাসনের জন্য একটা সহযোগিতামূলক দিকের প্রয়োজন তা উপর গুরুত্ব আরোপ করে।
Description/definition	A water development pact is a Memorandum of Understanding (MoU) that formalises the relationship between water service users and suppliers. It acknowledges the important role that water users play in water service provision and emphasises the need for a collaborative approach for improving service delivery and good governance in the water sector (Transparency International 2011; TI Kenya 2011).
Purpose	A water development pact pursues the vision of a reliable drinking water supply and aims to improve water service delivery by cultivating direct and transparent lines of accountability. Its goals are to improve the communication between users and suppliers, to enhance cooperation between technicians and users to develop better reporting and billing systems, and to motivate community members to commit to maintaining the facilities and to actively cooperate with technicians. It aims to unite the efforts of all parties affected by the difficulties experienced around water provision, and pursues clear and agreed upon actions (TRANSPARENCY INTERNATIONAL 2011; TISDAKENYA 2011).
Link to integrity	Water development pacts can improve integrity in a number of ways. They can: <ul style="list-style-type: none"> • Increase reporting on illegal connections, as water users realise that such connections contribute to increased water prices • Reduce unaccounted-for water through improved cooperation between water users and service providers • Increase the transparency of the responsibilities at both ends of service provision • Enhance the participation of customers and ensure that their needs are known and should be met. This customer orientation improves the company's public image, which can enhance customers' willingness to pay (WIN 2012, p. 1-2).
Examples/how to	A Water Development Pact may achieve the following: <ul style="list-style-type: none"> • During the establishment of the pact, key stakeholders are brought together to identify integrity risks. The validation and confirmation of recommendations for the pact by water users and suppliers establish trust and generate ownership. • It assesses the actual situation and describes the desired future state (i.e. explored levels of transparency, accountability and participation in the relationships between different water sector actors). • As a basis for the pact, participants list the necessary steps to reach the desired future state as well as the willingness and ability of each actor to contribute to this process. • The pact proposes a number of recommendations from the customers' perspective in order to improve water service provision and enhance integrity. • The pact can result in the establishment of a grace period to legalise

	illegal connections.
--	----------------------

61. অনিয়ম রোধের জন্য উৎসাহ প্রদান এবং তা রক্ষা করা Whistleblower incentives & protection

	Integrity management tool
বর্ণনা/সংজ্ঞা	হুইসেলবেয়ারিং একটি ঘটনাকে নির্দিষ্ট করে যখন একজন ব্যক্তি (একজন চাকুরীজীবী বা পরিচালক বা বাইরের ব্যক্তি) একটি সংস্থা বা সরকার বা কোম্পানি (অথবা একজন ব্যবসা অংশীদারি)-এর অভিযোগ, অবহেলা বা অপব্যবহার যা সংস্থার ইন্টিগ্রিটি এবং খ্যাতিতে ঝুঁকির ফেলে দেয় তখন তা সতর্ক করে । হুইসেলবেয়ারিংদের উৎসাহিত করা এবং প্রতিশোধ গ্রহণ থেকে রক্ষা করা জনগণকে অবৈধ কার্যকলাপ বা দুষ্টি আচরণের উপর প্রতবেদন প্রদানে উৎসাহিত করার জন্য একটি গুরুত্বপূর্ণ কলাকৌশল ।
Description/definition	Whistleblowing refers to the event, when a person (an employee, a director or an external person) sounds an alarm in order to reveal alleged neglect or abuse within an organisation, government body or company (or a business partner) that threatens its integrity and reputation (TRANSPARENCY INTERNATIONAL 2010, p. 45). Encouraging whistleblowing and protecting them from retaliation or reprisal is an important strategy to encourage people to report illegal activities or misconduct (ANTI-CORRUPTION RESOURCE CENTRE 2008, p. 1).
Purpose	Illegal activities can only be unveiled if irregularities are reported. Once unethical behaviour is brought to the attention of managers, they can sanction those involved. This in turn deters imitators, reduces costs and can bring back lost money to the company. Moreover, the public image of the WASA will improve if corrupt practices in the firm are prevented effectively. There needs to be a system in place that reduces the costs and/or increases the benefits of reporting unethical behaviour. Frequently, whistleblowers risk losing their jobs, dampening their career prospects and putting their lives at risk when reporting wrongdoing (TRANSPARENCY INTERNATIONAL 2010, p. 1). Facing such grave consequences, people who witness dishonest or illegal activities frequently decide not to report their findings and hence unwillingly perpetuate such activities. Appropriate whistleblowing protection is central to foster a culture of compliance and integrity. It is an effective instrument as employees often have the best access to information on unethical practice. (TRANSPARENCY INTERNATIONAL 2010, p. 1-2; ANTI-CORRUPTION RESOURCE CENTRE 2008, p. 3, ANTI-CORRUPTION RESOURCE CENTRE 2009, p. 2).
Link to integrity	Incentives to report unethical behaviour help with the detection and prevention of irregularities, corruption and illicit practices with the help of staff, customers and other stakeholders. Such incentives also convey the message that the management cares about addressing misbehaviour. By protecting whistleblowers, which play an important role in converting a vicious cycle of secrecy into a virtuous cycle of integrity, the culture of corruption can change (ANTI-CORRUPTION RESOURCE CENTRE 2008, p. 1; TRANSPARENCY INTERNATIONAL 2010, p. 2, ANTI-CORRUPTION RESOURCE CENTRE 2009, p. 3).
Examples/how to	Assuming rational decision making, a person will blow the whistle when the benefits exceed the costs (RAPP 1987). Possible ways of increasing the rate of reporting unethical behaviour include:

- Ten per cent rewards for reporting illegal meter reading, theft, illegal connection, etc. (staff and customers).
- Non-monetary incentives that aim to increase the reputation of an employee or a citizen (e.g. employee of the month award, positive media coverage, etc.) (LEE AND FARGHER 2012, p. 5).
- Providing protection for whistleblowers (see paragraph below) (LEE AND FARGHER 2012, p. 5).
- Putting in place a system of mandatory whistleblowing by making not blowing the whistle a criminal offence (DE SCHEPPER 2009, p. 42).
- Installation of an online tool to improve the quality and quantity of reports received, which enables WASAs to communicate with informants anonymously.
- Be 100% confidential in order to motivate the staff to forward allegations of misconduct
- Comprise an ombudsperson who assesses all complaints, refers the matters to authorities, reviews and conducts inquiries and formal investigations, reports to the general manager, and makes recommendations
- Include a quick response system that can deal with urgent complaints
- Mobilisation and citizen-to-WASA interaction empowers citizens to report unethical behaviour through the use of SMS and the web (SPIDER 2010, 56). Such a two-channel reporting system has a greater reach due to the widespread use of mobile phones (CRANDALL & MUTUKU no year, p. 2).
- Regular compliance surveys (e.g. every six months), which are mandatory for all staff, with questions about non-ethical behaviour such as corruption and bribery. This “compliance radar” reduces the inhibition threshold to report internal irregularities because whistleblowers don’t see themselves as “squealers” – reporting becomes part of the normal procedure.
- Contractual agreements with employees to communicate corruption cases.

Whistleblower protection should entail (TRANSPARENCY INTERNATIONAL 2010, p. 1-2):

- Effective protection against retaliation, with compensation in case of reprisal
- Adequate mechanisms for properly handling and thoroughly investigating disclosures
- Information and training about the benefit of whistleblowing.

The following guiding principles for drafting whistleblowing legislations can be recommended (TRANSPARENCY INTERNATIONAL 2010, p. 2-4):

- Developing a single, clear and comprehensive framework in order to be most effective
- Ensuring safety for whistleblowers and closely associated individuals
- Whistleblowers should receive professional or social recognition for having prevented harm to the organisation or society (e.g. financial rewards)

- | | |
|--|--|
| | <ul style="list-style-type: none">• Both internal and external reporting must be protected• Whistleblower protection needs to be effectively and consistently enforced. |
|--|--|

References

- ABBINK. 1999. Staff rotation. A Powerful Weapon Against Corruption.
- ABOUT.COM. no year Job Rotation: Keys to Successful Job Rotation.(web)
 (<http://humanresources.about.com/od/glossaryj/g/job-rotation.htm> Accessed on 27.03.2013)
- ADVANCED METERING INFRASTRUCTURE (AMI). 2007. Electric Power Institute California USA
 (<https://www.ferc.gov/EventCalendar/Files/20070423091846-EPRI%20-%20Advanced%20Metering.pdf>,
 Accessed 26/10/2014)
- ADVANCED METERING INFRASTRUCTURE. NO YEAR.
 (<https://www.itron.com/na/solutions/Pages/Advanced-Metering-Infrastructure.aspx> Accessed 14/10/2014 15:48)
- ACCA. 2012. Internal Audit.
- ACCOUNTINGTOOLS. 2011. What is the purpose of accounting? (web)
 (<http://www.accountingtools.com/questions-and-answers/what-is-the-purpose-of-accounting.html>
 Accessed on 19.4.2013).
- ALLAFRICA. 2011. Ghana: Blacklist Contractors Who Perform Poorly in Water Sector. (web)
 (<http://allafrica.com/stories/201111010479.html> Accessed on 17.4.2013).
- André, ET AL. 2012. Citizen Participation.
- ANSA EAP. 2010. A Manual for Trainers on Social Accountability.
- ANTI CORRUPTION COMMISSION ZAMBIA. no year. Integrity Committees. (web)
 (http://www.acc.gov.zm/?page_id=373 Accessed on: 6.6.2014)
- ANTI-CORRUPTION RESOUCCE CENTRE. 2013. Key features of NGO accountability systems. U4 Expert Answer.
- ANTI-CORRUPTION RESOURCE CENTRE. 2010. Reducing Risks of Reporting Corruption. Lessons from an Online Complaints System in Kenya.
- ANTI-CORRUPTION RESOUCCE CENTRE. 2009. Good practice in addressing corruption in water resource management projects, Norway
- ANTI-CORRUPTION RESOURCE CENTRE. 2009. Good Practice in addressing corruption in water resource management projects.
- ANTI-CORRUPTION RESOURCE CENTRE. 2009. Good practice in Whistleblowing Protection Legislation (WPL).
- ANTI-CORRUPTION RESOURCE CENTRE. 2009. Not so petty. Corruption risks in payment and licensing systems for water.
- ANTI-CORRUPTION RESOURCE CENTRE. 2009. The Implementation of Integrated Financial Information Management Systems (IFMIS). U4 Expert Answer.
- ANTI-CORRUPTION RESOURCE CENTRE. 2008. Making Whistleblower Protection Work.
- ANTI-CORRUPTION RESOUCCE CENTRE. 2007. Anti-corruption complaints mechanisms. U4 Expert Answer.
- ANTI-CORRUPTION RESOURCE CENTRE. 2007. Anti-corruption complaint mechanisms.
- ANTI-CORRUPTION RESOURCE CENTRE. 2006. Using blacklisting against corrupt companies.
- APPLIED CORPORATE GOVERNANCE. 2013. Best Corporate Governance Practice (web), , Accessed June 2014, <http://www.applied-corporate-governance.com/best-corporate-governance-practice.html>
- ASH. 2009, Fast and Effective Change Management, Asian Development Bank (ADB), Philippines

- ASIAN WATER AND WASTEWATER. 2013. The bill of confusion. (web) (<http://sahanasingh.wordpress.com/2013/03/21/the-bill-of-confusion/> Accessed on 17.4.2013).
- ASSOCIATION OF PROFESSIONAL SOCIETIES IN EAST AFRICA N.Y. How to Retain Key Staff in Competitive Environment. (web) (http://www.apsea.or.ke/index.php?option=com_content&view=article&id=301%3Ahow-to-retain-key-staff-in-competitive-environment&catid=29%3Aapseanews&Itemid=16 Accessed: 19.04.2013)
- ARNOLD LAL. 2012. Using Media to Fight Corruption. A paper for the 2011 Asia Regional Peer-Learning and Knowledge Sharing Workshop “Engaging Citizens against Corruption in Asia: Approaches, Results and Lessons”.
- ATTACHMENT: Decision of the Chairman of Capital Market and Financial Institutions Supervisory Agency Number : Kep-496/BL/2008: Rule Number IX.1.7: Forming and Charter’s Compilation Guidance of Internal Audit Unit.*
- AUSTRALIAN HUMAN RIGHTS COMMISSION. no year. Best practice guidelines for recruitment and selection. (web) (<http://www.humanrights.gov.au/best-practice-guidelines-recruitment-and-selection> Accessed on 22.4.2013).
- AWA. no year. What are smart meters? Fact sheet.
- BACOLOD CITY DISTRICT. 2013. What is an illegal connection? (web) (http://www.baciwa.gov.ph/service_guide_illegal_connection, Accessed on 21.03.2013).
- BANISAR. 2006. Whistleblowing. International standards and developments.
- BENAH “WHISTLE BLOWING SYSTEM”. (<http://www.beritasatu.com/blog/tajuk/2395-benahi-whistle-blowing-system.html> Accessed 26/10/2014 11:29)
- BETHMANN. no year. Standard Operating Procedures.
- BIOA. 2007. Guide to principles of good complaint handling.
- BLINK UC SAN DIEGO. 2012. Expenditure Accountability Checklist (web), Accessed March 2013, <http://blink.ucsd.edu/go/accountability>
- BLOM ET AL. 2010. Developing a policy position on smart water metering.
- BMC SOFTWARE. no year. Automated IT Asset Management. Maximize organisational value using BMC Track-It,
- BREFIGROUP. 2000. The Board of Directors – roles and responsibilities.
- BRITISH COLUMBIA MINISTRY OF HEALTH. no year. Billing Integrity Program. (web) (<http://www.health.gov.bc.ca/msp/infoprac/bip.html> Accessed on 25.3.2013).
- BUSINESSDICTIONARY. no year. External Audit (web), Accessed April 2013, <http://www.businessdictionary.com/definition/external-audit.html>
- BUSINESSDICTIONARY. no year. Job Security. (web) (<http://www.businessdictionary.com/definition/job-security.html> [Accessed: 24.04.2013])
- BUSINESSDICTIONARY. no year-a. Working conditions. (web) (<http://www.businessdictionary.com/definition/working-conditions.html> Accessed on 28.3.2013)
- BUSINESSDICTIONARY. no year-b. Work environment. (web) (<http://www.businessdictionary.com/definition/work-environment.html> Accessed on 28.3.2013).
- BUSINESSDICTIONARY. no year. Procurement. <http://www.businessdictionary.com/definition/procurement.html> (Accessed on 22.4.2013).
- BUSINESSDICTIONARY. No year. Integrated financial system. <http://www.businessdictionary.com/definition/integrated-financial-system.html#ixzz2OjmYE9aA> (Accessed on 27.3.2013)

BUSINESS DICTIONARY. No year. Specification (spec).

<http://www.businessdictionary.com/definition/specification-spec.html> (Accessed: 20.05.2014)

BYSTRYNSKI. No year. Handling cash: 6 simple steps. (web) (<http://www.ptotoday.com/pto-today-articles/article/391-handling-cash-6-simple-steps> Accessed on 23.4.2013).

CALL CENTER & LAYANAN SMS. (<http://id.palyja.co.id/layanan-pelanggan/call-center-layanan-sms/>, Accessed 26/10/2014 11:17)

CAPACITY PROJECT. 2009 What about the Health Workers? Improving the Work Climate at Rural CEVENT. no year. Employee satisfaction.

CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS (CIMA). no year, Guidelines on the contribution external audit experience may make towards a successful application for membership of CIMA.

CITY OF CAPY TOWN WATER AND SANITATION DEPARTMENT. no year. Customer service charter.

COLORADO WATER CONSERVATION BOARD. 2005. Model Water Conservation Plan Development Guidance Document.

COMMISSION FOR ENERGY REGULATION. no year. Code of Practice on Disconnection.

COMMONWEALTH OMBUDSMAN. 2009. Better practice guide to complaint handling.

CONNOR. 2009. Price-fixing overcharge, Purdue University, USA

CONRADIN, KROPAC, SPUHLER (Eds.). 2010- The SSWM Toolbox: (web) (<http://www.sswm.info> Accessed on: 6.6.2014)

CONSTANCE. 2005. Between a rock and a web page (web), Accessed June 2014, <http://www.iadb.org/en/news/webstories/2005-12-01/between-a-rock-and-a-web-page-idb,5031.html>

CONSUMER COUNCIL FOR WATER. 2011. Complaint Handling in the Water Industry.

CORK CIL.2012. Recruitment Policy and Procedure. Policy and Guidelines.

CORONEL. no year Chapter 5. Corruption and the Watchdog Role of the News Media. <http://www.hks.harvard.edu/fs/pnorris/Acrobat/WorldBankReport/Chapter%205%20Coronel.pdf> (Accessed: 21.05.2014)

COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY. 2011. Quality Standards for Inspection and Evaluation.

CRANDALL, MUTUKU . no year. M-Governance: Exploratory Survey on Kenyan Service Delivery and Government Interaction

CUSTOMER EXPRESSIONS CORPORATION. no year. Consumer Complaints Management Summary.GIZ. no year Summary WAG complaint mechanism.

DAI. No year. Water and Wastewater Sector Support (LWWSS). <http://dai.com/our-work/projects/lebanon%E2%80%94water-and-wastewater-sector-support-lwwss>. (Accessed on 16.4.2013)

DairyNZ. 2012. Monitoring performance. People smart factsheet.

DALHOUSIE UNIVERSITY. 2005. Board Self-Evaluation Questionnaire.

DAVIES. 2000. The board of directors. Composition, structure, duties and powers.

DCEC. no year. Corruption Prevention Division. URL: <http://www.dcec.gov.bw/en/dcec-structure-topmenu-44/corruption-prevention>

DE MARIA. 2005. Whistleblower Protection - Is Africa Ready?

DE SCHEPPER 2009 Setting the right incentives for whistleblowers.

DEARDEN ET AL. 2003. Tools for development, Department for International Development (DFID), UK

DEL ROSARIO ET AL. 2011 Anti-corruption manual for SME.

- DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DFID). 2013. DFID's Anti-Corruption Strategy for Kenya, UK
- DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DFID). 2005. Citizens, accountability and public expenditure, UK
- DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DFID). no year. Due Diligence Frequently Asked Questions UK
- DOIG, RILEY. 1998. Corruption and Anti-Corruption Strategies. Issues and case studies from developing countries,
- DYAR. no year. How to Improve Workplace Culture. (web) (http://www.ehow.com/how_6512546_improve-workplace-culture.html#ixzz2OegvWOW6 Accessed on 26.3.2013).
- EAWA. 2011. Water customer service charter guidelines.
- ECCHR. 2010. Blacklisted: Targeted sanctions, preemptive security and fundamental rights.
- ECONOMIESUISSE. 2008. Swiss Code of Best Practice for Corporate Governance, Switzerland
- EEI-AEIC-UTC. 2011. Smart meters and Smart meter systems. A metering industry perspective.
- EHOW.COM. 2013. Methods to Ensure Quality Inspection Are Successful (web), Accessed April 2014, http://www.ehow.com/info_8543763_methods-ensure-quality-inspection-successful.html
- EHOW.COM .2013. How to Implement an Effective Job-Rotation Program in your Company. (web) (http://www.ehow.com/how_4763302_effective-job-rotation-program-company.html Accessed on 27.03.2013).
- EIONET. 2012. Working conditions. (web) (<http://www.eionet.europa.eu/gemet/concept?ns=1&cp=9369> Accessed on 28.3.2013).
- ELEKTA. 2011. Elekta anti-corruption policy
- EMPLOYEE ENGAGEMENT NETWORK. no year. The Top Tens of Employee Engagement.
- ETHICS AN ANTI-CORRUPTION COMMISSION. no year. Annual Report of Activities and Financial Statements for the Financial Year 2010/2011 for the Kenya Anti-Corruption Commission.
- EUROFOUND. 2012. Trend of improved working conditions. HISSOM A. 2009. Human resource management. Understanding and controlling employee turnover.
- EUROJUST. no year. Procurement policy and procedure. <http://eurojust.europa.eu/procurement/Pages/procurement-policy-procedure.aspx> (Accessed on 22.4.2013).
- EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY. no year. Staff inspections. (web) (<http://www.mass.gov/eopss/law-enforce-and-cj/law-enforce/prof-stds/staff-inspections.html> Accessed on 28.3.2013)
- INTRAHEALTH.ORG. no year. Facilities in Kenya (web) (<http://www.intrahealth.org/page/voices-from-the-capacity-project-what-about-the-health-workers> Accessed on 23.4.2013).
- FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION. 2012. Staff inspections and accreditation management.
- FLORY. 2004. Best Practices in Board Selection Processes.
- FOX TR. 2012a. Three keys to the role of a chief compliance officer. <http://tfoxlaw.wordpress.com/2012/03/22/three-keys-to-the-role-of-a-chief-compliance-officer/> (Accessed on 28.3.2013).
- FOX TR. 2012b. Five essentials of a chief compliance officer position. <http://www.infosecisland.com/blogview/22769-Five-Essentials-of-a-Chief-Compliance-Officer-Position.html> (Accessed on 28.3.2013).

- FRAUD PREVENTION. no year. Risks associated with cash handling. <http://www.fraud-stoppers.info/risks/cash.html> (Accessed on 17.4.2013).
- GAROUPA AND KLERMAN. 2004. Corruption and the optimal use of nonmonetary sanctions.
- GAUDIN. 2004. Transparent prices for municipal water. Impact of pricing and billing practices on residential water use.
- GB ASSOCIATES. no year. Self-evaluation checklist for board of directors.
- GEM. no year. Staff performance monitoring and management. Learning outside the classroom heritage sector partnership guidance Notes.
- GIABA. 2012. Praia hosts sensitization seminar for francophone and lusophone journalists in ECOWAS.
- GIZ WAVEplus. 2013. Proposed Integrity Guideline Manual for the Kenyan Water Sector (Draft)
- GIZ, APWO, MINISTRY OF WATER AND ENVIRONMENT. 2012. WAVEplus training programme.
- GIZ. 2012. WAVEplus Training Programme Report of the Water Integrity Training for the Private Water Operators and Staff of the Ministry of Water and Environment in Uganda
- GLEASON. 2013. Standard operating procedures (SOPs) –a quick guide. (web) (<http://clinfield.com/2013/03/standard-operating-procedures-sops/> Accessed on 22.4.2013).
- GLOBAL MOVEMENT FOR BTAP. no year. What is BTAP? (web) (<http://www.globalbtap.org/what-is-the-global-movement-for-budget-transparency-accountability-and-participation-make-budgets-public/> Accessed June 2014)
- GOGOKWS. 2012. Good Governance in the Kenyan Water Sector, GIZ & WSRP.
- GONTALES DE ASIS, O'LEARY, LJUNG, BUTTERWORTH. 2009. Improving Transparency, Integrity, and Accountability in Water Supply and Sanitation - Action, Learning, Experiences, World Bank, USA
- GOVERNMENT OF KENYA. No year. Internal audit manual – Appendices.
- GOVERNMENT OF KENYA. no year. Part I. Internal auditing regulations, Kenya
- GOVERNMENT OF KENYA. no year. Part II. Audit Committees Regulations.
- GOVERNMENT OF THE REPUBLIC OF SIERRA LEONE. 2006. Public procurement manual.
- GPPB. No year. The Philippines' Government Procurement Policy Board publishes a monthly blacklist of constructors. These are barred from participating in all government procurement opportunities and are only delisted after the time period stated in the official governmental Blacklisting order. (web) (<http://www.gppb.gov.ph/monitoring/blacklistedCon.php> Accessed on 6.6.2014)
- GRAHAM AND LENNARD. 2007. Complaint handling. Principles and best practice.
- GRUSENMEYER. no year. Developing effective Standard Operation Procedures.
- HANNA ET AL. 2011. The effectiveness of anti-corruption policy, The EPPI Centre, UK
- HANNOVER RESEARCH. 2012. Assessing Faculty and Staff Satisfaction
- HEATHFIELD. 2013. Why Effective Employee Job Descriptions Make Business Sense - 5 Tips About Employee Job Descriptions (web), Accessed June 2014, Hebert, 2011, Writing Clear Job Descriptions (web), Accessed June 2014, <http://management411.net/writing-clear-job-descriptions/> <http://humanresources.about.com/od/glossaryj/a/jobdescriptions.htm>
- HENSHAW. 2011. Performance Objectives Now. Why Monitor Employee Performance? The Purpose of Monitoring Employee Performance Against Objectives. <http://www.performanceobjectivesnow.com/blog/why-monitor-performance/> (Accessed on 25.3.2013).
- HERIOT WATT UNIVERSITY. 2008. Managing the Risk of Fraud – Policy Support Paper. Risk and Controls in Specific Systems.
- HOMELAND SECURITY AND SAFECOM. no year. Writing guide for standard operating procedures.

- HOPE ET AL. 2011. Smart Water Systems. Project report to UK DFID, April 2011.
- HUMBOLDT-VIADRINA SCHOOL OF GOVERNANCE. 2012. Siemens Integrity Initiative. Best Practice on Anti-Corruption Incentives and Sanctions for Business'. Executive overview.
- IBP. 2012. Open Budget Survey 2012, , USA
- IBP. no year. Social audits in Kenya - Budget transparency and accountability,
- INDEPENDENT COMMISSION AGAINST CORRUPTION. no year, Delegation of Authority (web), Australia, Accessed April 2013 <http://www.icac.nsw.gov.au/preventing-corruption/knowning-your-risks/delegation-of-authority/4895>
- INDEPENDENT COMMISSION AGAINST CORRUPTION. 2011. Investigation into Corrupt Conduct of Sidney Water employees and others
- INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION. 2013. Summary of Report of the inauguration of the anti-corruption and transparency unit (ACTU) and Gender sensitization workshop for cross river basin development authority, 4-5th October 2012. <http://icpc.gov.ng/icpc-inaugurates-sensitizes-actu-of-cross-river-basin-development-authority-read-full-report/> (Accessed on 28.3.2013).
- INDIANA UNIVERSITY. 2009. Salary decisions for professional staff. (web) (<http://www.indiana.edu/~uhrs/policies/nonunion/2.0/2.6.html> Accessed on 18.4.2013).
- INSTITUTE OF BUSINESS ETHICS. 2012. Anti-Bribery & Corruption (ABC) Standards and Frameworks,
- INSTITUTE OF CHARTERED ACCOUNTANTS. 2003. Reviewing auditor independence. Guidance for audit committees.
- INTERNATIONAL CENTER FOR POLICY AND CONFLICT. No year. Vetting Policy for Kenya (Draft).
- INTERNATIONAL GOVERNANCE INSTITUTE. 2007. Public Service Integrity Training Program.
- INTERNATIONAL MONETARY FUND (IMF). 2007. Manual on Fiscal Transparency, , USA
- INVESTOPEDIA. No year. Accounting manual (web) Accessed June 2014, <http://www.investopedia.com/terms/a/accounting-manual.asp>
- INVESTOPEDIA. No year. Definition of 'Due Diligence - DD (web), Accessed April 2013, <http://www.investopedia.com/terms/d/duediligence.asp>
- INVESTOPEDIA. No year. Compliance officer. <http://www.investopedia.com/terms/c/compliance-officer.asp> (Accessed on 28.3.2013).
- INVESTOPEDIA. No year. Financial Accounting <http://www.investopedia.com/terms/f/financialaccounting.asp> (Accessed on 15.4.2013).
- INVESTOPEDIA. no year. Internal Audit. (web) (<http://www.investopedia.com/terms/i/internalaudit.asp> Accessed on 26.4.2013).
- IRC. 2006. About corruption and transparency in the water and sanitation sector.
- IRC. 2013. Applying a life-cycle costs approach to water.
- ISIGHT. no year. Handling Customer Complaints, a best practice guide.
- JAIN ET AL. 2006. Participatory Adult Learning, Documentation and Information
- JOAN. 2012. How to Monitor Staff Performance against Performance Objectives. (web) (<http://www.10mm.com/2012/performance-review/how-to-monitor-staff-performance-against-performance-objectives/> Accessed on 25.3.2013)
- JOSTLE 2012 9 Simple Ideas for Employee Engagement. (web) (<http://www.jostle.me/blog/9-simple-ideas-for-employee-engagement/> Accessed on 25.04.2013).

KAJIAN TENTANG PEDOMAN GOOD CORPORATE GOVERNANCE DI NEGARA-NEGARA ANGGOTA ACMF. 2010. Kementerian Keuangan Republik Indonesia, Badan Pengawas Pasar Modal dan Lembar Keuangan

K'AKUMU. 2007. Toward effective governance of water services in Kenya.

KACC AND PPOA. 2009. Corruption prevention guidelines in public procurement.

KAMAKANDA. 2014. Malawi : ACB Calls On the Media to Report Corruption Cases Effectively. <http://allafrica.com/stories/201402260029.html> (Accessed: 21.05.2014)

KENYA ANTI-CORRUPTION COMMISSION. 2007a Framework for Mainstreaming Corruption - Prevention in Public Institutions

KENYA ANTI-CORRUPTION COMMISSION. 2007b. Guidelines for the Preparation of an Anti-Corruption Policy for Public Institutions.

KENYA ANTI-CORRUPTION COMMISSION. no year. Guidelines for the Development of a code of conduct and ethics for public officers, , Kenya

KENYA LAW REPORTS 2011 Judges Colloquium 2011- Opening Speech. (web) (<http://www.kenyalaw.org/klr/index.php?id=906> Accessed: 19.04.2013)

KENYA REVENUE AUTHORITY. 2006. Anti-fraud and corruption policy, Kenya

KENYA WATER INSTITUTE. 2012. Enhancing Water Integrity in the Provision of Quality Water and Sanitation Services in Kenya - Documentation Report

KEPUTUSAN PRESIDEN REPUBLIK INDONESIA NOMOR 7 TAHUN 1998 tentang Kerjasama Pemerintah dan Badan Usaha Swasta dalam Pembangunan dan atau Pengelolaan Infrastruktur. Presiden Republik Indonesia

KEPUTUSAN PRESIDEN REPUBLIK INDONESIA NOMOR 80 TAHUN 2003 tentang Pedoman Pelaksanaan Pengadaan Barang/Jasa Pemerintah. Presiden Republik Indonesia

KHAN, CHOWDHURY. no year. Public accountability, corruption control and service delivery,

KILEL. 2012. Factors affecting performance of employees of humanitarian non-governmental organizations in Kenya. A case of World Vision-Southern Sudan Program. Abstract available at (web) (<http://ir-library.ku.ac.ke/ir/handle/123456789/5993> Accessed on 26.4.2013).

KONOE, GRIFFITH, WILSON, SEPULVEDA. 2011. The Billing Process. Sound Practices to Ensure Financial Integrity. Panel contribution to the 70th Annual Meeting of the Southeastern Association of State Highway and Transportation Officials (SASHTO) in Louisville, KY.

KPK LUNCURKAN SISTEM ONLINE PELAPORAN WHISTLEBLOWER.

(<http://www.hukumonline.com/berita/baca/lt4cf622c454ce0/kpk-luncurkan-sistem-online-pelaporan-iwhistlebloweri> Accessed 26/10/2014 11:31)

KWOK MAN-WAI. 2006. Formulating an effective anti-corruption strategy. The experience of Hong Kong ICAC.

LARCKER, TAYAN. 2011. Financial reporting and external audit, Stanford Graduate School of Business, USA

LATIMER AND BROWN. 2008. Whistleblower law. International best practice.

LAUREL. 2009. How to Monitor Employee Performance. (web) (<http://EzineArticles.com/4048028> Accessed on 25.3.2013).

LEBLEBICI. 2012. Impact of workplace quality on employees productivity. Case study of a bank in Turkey.

LEE, FARGHER. 2012. Whistle-blowing to detect fraud. Incentives, opportunities and fraud characteristics.

LEMBAR DAERAH KABUPATEN MAJALENGKA PERATURAN DAERAH KABUPATEN MAJALENGKA NOMOR 16 TAHUN 2012 tentang Pengelolaan Perusahaan Daerah Air Minum Kabupaten Majalengka. Kabupaten Majalengka, Jawa Barat

LITZINGER. 2012. Integrity management at GIZ.

LLZ. 2010. Fighting Corruption? How Regulation can foster Transparency, Participation, Accountability and Integrity in the Water Sector- Lessons learned from Zambia, Boehm.

LORETTE. No year. How do I write a standard operations procedures manual? (web) (<http://smallbusiness.chron.com/write-standard-operations-procedures-manual-2596.html> Accessed on 22.4.2013).

LOWE GS. 2006. Creating a quality work environment. Results from the HSAA 2006 work environment survey. Submitted to the health sciences association of Alberta.

MACGALLIVRAY ET AL. 2006. Risk analysis strategies in the water utility sector.

MAF EUROPE. 2006. Finance and Related Matters Reference Book, , , UK

MAKE BUDGETS PUBLIC NOW. no year. What do we want? (web), , Accessed June 2014, <http://makebudgetspublic.org/>

MANAGEMENT ACCOUNTING FOR NGOS. 2012. Financial Management Essentials - A Handbook for NGOs,

MANAGEMENT ACCOUNTING FOR NGOS. 2012 Financial Management Essentials Appendix p.33: Financial reporting

MANAGEMENT STUDY GUIDE. no year, Delegation of Authority (web), Accessed April 2013, http://www.managementstudyguide.com/delegation_of_authority.htm

MANAGEMENT STUDY GUIDE. no year Work Culture - Meaning, Importance and Characteristics of a Healthy Culture. (web) (<http://www.managementstudyguide.com/work-culture.htm> Accessed on 26.3.2013).

MANAGEMENT STUDY GUIDE. 2013. Job Rotation – Meaning and its Objectives. (web)(<http://www.managementstudyguide.com/job-rotation.htm> Accessed on 27.03.2013)

MARCHMENT HILL. 2010. Smart water metering cost benefit study.

MARIN MUNICIPAL WATER DISTRICT. 2006. Customer Service Field Inspector (web), Accessed March 2013, <http://www.marinwater.org/DocumentCenter/Home/View/801>

MCDOT ENGINEERING DIVISON. 2011. A Guide for the Preparation of Contract Specifications.

MCGABE. 2010. How to Create a Positive Work Culture in an Organisation. (web) (<http://retainhr.blogspot.ch/2010/05/how-to-create-positive-work-culture-in.html> Accessed on 26.3.2013).

METER READING.CO.KE. 2012a. Is it Time to Consider Prepaid Water Meters. (web) (<http://meter-reading.co.ke/?p=302> Accessed on 19.04.2013)

METER READING.CO.KE. 2012b. Did the Meter Reader Read the Meter? (web) (<http://meter-reading.co.ke/?p=288> Accessed on 19.04.2013).

METER-READING.CO.KE. 2012c. Are you following best practice in meter reading? (web) (<http://meter-reading.co.ke/?p=208> Accessed on 23.4.2013).

MILLER THOMSON. no year. Exercising due diligence in municipal water systems, Canada

MILWAUKEE POLICE DEPARTMENT. 1988. Standard operating procedure. 500 - personnel evaluations/line and staff inspections.

MINISTER FOR FINANCE. 2006. The public procurement and disposal act, 2005 Legislative Supplement No. 53.

MINISTRY OF FINANCE. no year. Directorate of Public Procurement (web), Accessed April 2013
<http://www.treasury.go.ke/index.php/departments/directorate-of-public-procurement>

MINISTRY OF FINANCE. No year. Extending the scope of internal auditing in government. (web)
 (<http://www.treasury.go.ke/index.php/component/content/article/60-internal-audit-department/188-extending-the-scope-of-internal-auditing-in-government> Accessed on 26.4.2013).

MINISTRY OF FINANCE. no year. Scope and authority of internal auditing in government. Internal audit charter. (web) (<http://www.treasury.go.ke/index.php/component/content/article/60-internal-audit-department/187-scope-and-authority-of-internal-auditing-in-government> Accessed on 26.4.2013).

MINISTRY OF FINANCE. no year. Directorate of Public Procurement. (web)
 (<http://www.treasury.go.ke/index.php/departments/directorate-of-public-procurement> Accessed on 25.4.2013)

MINISTRY OF MANPOWER. 2010. Energising Work Culture.

MOHSAN ET AL. 2012. Impact of job rotation on employee motivation.

MOMBASA WATER ACCOUNTABILITY CAMPAIGN. no year. The water problem in Mombasa. Web
 (<http://www.mombasawateraccountabilitycampaign.org/> Accessed on 19.4.2013).

MONEYMAKER AND KENNEDY. no year. Billing transparency. See-through processes improve every step if the emergency medicine billing cycle.

MORGAN. 2002. Handbook on public budgeting, Portland State University, USA

MOSIN. 2009. Sample accounting manual, Oesterreichische Entwicklungsbank und ATC Consultants, Austria

MOWBRAY. 2009. A Positive Work Culture – essential for wellbeing and performance at work.

MULILI WONG. 2011. Corporate Governance Practices in Developing Countries, International Journal of Business Administration, Vol. 2, No. 1

MWENDA AND GACHOCHO. 2003. Budget transparency. Kenyan perspective.

NAIROBI CITY WATER AND SEWERAGE COMPANY no year Bill balance and meter reading. MajiSMS. (web) (<http://www.nairobiwater.co.ke/> Accessed on 18.4.2013).

NATIONAL COUNCIL FOR LAW REPORTING. 2012. The public finance management act 2012, , Kenya

NATIONAL COUNCIL FOR LAW REPORTING. 2010. The public procurement and disposal act. Chapter 412C, Kenya

NDUNG'U WAINAINA. 2012. NPSC should conduct recruitment process with Impartiality and Integrity. <http://ke.kcsis.org/npssc-should-conduct-recruitment-process-with-impartiality-and-integrity/> (Accessed on 28.3.2013)

NETWORKING (PALDIN), Course 2, Professional Development Program for Adult Education, India

NEW ZEALAND WATER AND WASTE ASSOCIATION. no year External Audit Independence Policy.

NGOCONNECT. 2012. How to set up an effective board of directors.

NHPA. no year. Merit System Principles

NHS CFS. 2007. Applying appropriate sanctions consistently.

NORDMANN. 2012. Policies, Pipes, and Participation of the People. Water Governance Practices on the Ground. Draft 3.

NORDMANN. 2012b. Deepening Governance in Water and Sanitation Services. Discussion Paper for Water Services Regulatory Board, Kenya

NORDNAMM PETERS WERCHOTA. 2013. Good Governance in the Kenyan Water Sector, Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, Germany

- NORTHUMBRIA UNIVERSITY. 2011. Cash handling procedure.
- NWSC EXTERNAL SERVICES UGANDA. 2008. Customer services user manual.
- NWSC. no year. Customer Charter NWSC.
- NYEWASCO. 2007. Code of conduct for employees. Nyeri: NYEWASCO.
- OBINO MOKAYA. 2012. Effects of workplace recreation on employee performance. The case of Kenya Utalii College.
- OBWAYA. 2010. Effectiveness of employee performance management system at Kenya National Audit Office. Abstract available at (web) (<http://erepository.uonbi.ac.ke/handle/123456789/5918?show=full>) Accessed on 26.4.2013).
- OCHIENG AND MUEHLE. no year. Development and reform of the Kenyan public procurement system.
- OFFICE OF THE DEPUTY PRIME MINISTER AND MINISTRY OF FINANCE. no year. Reforms In Public Finance Management.
- OFFICE OF THE STATE COMPTROLLER. no year. Technical assistance bulletin.
- OGACHI. no year. Public Procurement in Kenya. Current practices and future direction.
- OHIO UNIVERSITY. no year Managers' Guidelines for Salary Requests for Administrative Staff at Ohio University.
- OPM. 2001. A handbook for measuring employee performance. Aligning employee performance plans with organizational goals.
- ORACLE no year. Oracle Utilities Work and Asset Management Optimize Work Performance and Asset Management, , (web), Accessed June 2014, <http://www.oracle.com/us/products/applications/utilities/business-solutions/work-asset-management/overview/index.html>
- ORACLE UTILITIES. 2009. Smart metering for water utilities.
- ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). 2011. Introduction. Proceedings of the Expert Seminar Anti-Corruption Policy and Integrity Training held in Vilnius, Lithuania, 23-25.3.20.11
- ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). 2011. Internal Control and Internal Audit Ensuring Public Sector Integrity and Accountability, , France
- ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). 2010. Public procurement training for IPA beneficiaries.
- ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). 2009. Private Sector Participation in Water Infrastructure.
- ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). 2008. Enhancing Integrity in Public Procurement. A Checklist, France
- ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). 2008. Enhancing Integrity in Public Procurement. A Checklist.
- ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). 2005, Accountability and control of public spending in a decentralised and delegated environment, France
- ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). 2004. The OECD principles of corporate Governance.
- ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). 2002. Best practices for budget transparency, France
- OSCE. 2004. Complaint mechanisms and the Ombudsman.

- OXFORD DICTIONARIES. no year Sanction. (web)
 (<http://oxforddictionaries.com/definition/english/sanction> Accessed on 28.3.2013).
- OXFORD DICTIONARIES. no year. Sensitize. (web)
 (<http://oxforddictionaries.com/definition/english/sensitize> Accessed on 19.4.2013)
- OXFORD DICTIONARIES. no year-a. Blacklist. (web)
 (<http://oxforddictionaries.com/definition/english/blacklist> Accessed on 17.4.2013).
- OXFORD DICTIONARIES. no year-b. Whitelist. (web)
 (<http://oxforddictionaries.com/definition/english/white%2Blist?q=whitelist> Accessed on 17.4.2013).
- PACIFIC INSTITUTE. no year. Water rates. Communication and Education.
- PEARSON EDUCATION. no year. The importance of financial accounting.
- PEDOMAN PEMBENTUKAN FORUM PELANGGAN, Departemen Pekerjaan Umum Badan Pendukung Penyelenggaraan Sistem Penyediaan Air Minum
- Pelayanan Pelanggan. (<http://tirtabhagasasi.co.id/pelayanan-pelanggan/>, Accessed 26/10/2014 11:18)
- PEKKONEN MALENA. no year. Budget Transparency, Civicus and PG exchange
- PENERAPAN GOOD CORPORATE GOVERNANCE DI PDAM.
 (http://www.bppspam.com/index.php?option=com_content&view=article&id=761:penerapan-good-corporate-governance-di-pdam&catid=34:bam&Itemid=99 , Accessed 26/10/2014 11:03)
- PERATURAN BANK INDONESIA NOMOR 1/6/PBI/1999 tentang Penugasan Direktur Kepatuhan (Compliance Director) dan Penerapan Standar Pelaksanaan Fungsi Audit Intern Bank Umum, Bank Indonesia
- PERATURAN BUPATI NOMOR 8 TAHUN 2008 tentang Organisasi dan Tata Kerja Perusahaan Daerah Air Minum Kabupaten Gresik. Kabupaten Gresik, Jawa Timur
- PERATURAN DAERAH KOTA MALANG NOMOR 10 TAHUN 2013 tentang Organ dan Kepegawaian Perusahaan Daerah Air Minum Kota Malang, Malang, Jawa Timur
- PERATURAN MENTERI DALAM NEGERI NOMOR 2 TAHUN 2007 tentang Organ dan Kepegawaian Perusahaan Daerah Air Minum, Kementerian Dalam Negeri Republik Indonesia
- PERATURAN MENTERI DALAM NEGERI NOMOR 4 TAHUN 1999 tentang Tata Cara Kerja Sama antara Perusahaan Daerah dengan Pihak Ketiga. Kementerian Dalam Negeri
- PERATURAN MENTERI PEKERJAAN UMUM NOMOR: 294/PRT/M/2005 tentang Badan Pendukung Pengembangan Sistem Penyediaan Air Minum, Kementerian Pekerjaan Umum Republik Indonesia
- PERATURAN PEMERINTAH REPUBLIK INDONESIA NOMOR 16 TAHUN 2005 tentang Pengembangan Sistem Penyediaan Air Minum. Presiden Republik Indonesia
- PERATURAN PEMERINTAH REPUBLIK INDONESIA NOMOR 57 TAHUN 2003 tentang Tata Cara Perlindungan Khusus Bagi Pelapor dan Sanksi Tindak Pidana Pencucian Uang. Presiden Republik Indonesia
- PERATURAN PRESIDEN REPUBLIK INDONESIA NOMOR 54 TAHUN 2010 tentang Pengadaan Barang/Jasa Pemerintah , Presiden Republik Indonesia
- Sistem Pelaporan Penganggaran: Whistle Blowing System 2011 PT Jasa Marga (Persero) Tbk
- PG EXCHANGE. no year. Public Budgets and Expenditures (web), PG Exchange Toolkit, Accessed June 2014 <http://www.pgexchange.org/images/toolkits/>
- PHEGAN. 2003. A Good Company Culture Defined. Company Culture. Introduction. leadership and motivation training. (web) (<http://www.companyculture.com/basics/good.htm> Accessed on 26.3.2013).

- PIERCE ROWELL. 2006. The 10 keys to effective supervision. A developmental approach. White paper January 2006.
- PINOW.COM. no year. Due Diligence Investigations (web), Accessed March 2013
<http://www.pinow.com/investigations/due-diligence>
- PLAINVIEW WATER DISTRICT. 2013. Procedures for Service Disconnections.
- PMBOK Guide (A Guide to the Project Management Body of Knowledge) Fifth Edition
- POKJA AMPL. 2014. Rencana Pengaman Air Minum (RPAM). ([http://www.ampl.or.id/program/Rencana-Pengamanan-Air-Minum-\(RPAM\)-/24](http://www.ampl.or.id/program/Rencana-Pengamanan-Air-Minum-(RPAM)-/24)), Accessed 26/10/2014 11.41)
- POLITICAL PRESS. 2012. Citizen Feedback Drives Performance Improvements in Kenya's Water and Sanitation Services. (web) (<http://politicalpress.eu/2012/11/citizen-feedback-drives-performance-improvements-in-kenyas-water-and-sanitation-services/> Accessed on 9.5.2013).
- POLITICAL PRESS. 2012. Citizen Feedback Drives Performance Improvements in Kenya's Water and Sanitation Services
- PPOA (Kenyan Public Procurement Oversight Authority). 2010. The service charter. (web) (http://www.ppoa.go.ke/index.php?option=com_content&view=article&id=95&Itemid=138 Accessed on: 6.6.2014)
- PRICEWATERHOUSECOOPERS. 2007. How to improve account reconciliation activities.
- PRICEWATERHOUSECOOPERS. 2005. Corporate governance toolkit for small and medium enterprises.
- Private sector Initiative for Corporate Governance no year, Principles for corporate governance in Kenya, , Kenya
- PRNEWswire. 2012. Transparent billing may save governments billions. (web) (<http://www.prnewswire.com/news-releases/transparent-billing-may-save-governments-billions-140846763.html> Accessed on 23.4.2013).
- PROMETIC. no year. Board of Directors Charter.
- PROSEDUR LAYANAN, (<http://pdam.denpasarkota.go.id/index.php/detail-download/3977/Prosedur-Layanan>), Accessed 26/10/2014)
- PUBLIC HEALTH SEATTLE AND KING COUNTY. no year, Delegations of authority, , USA
- PUBLIC PROCUREMENT OVERSIGHT AUTHORITY. 2007. Assessment of the procurement system in Kenya.
- PUBLIC SERVICE COMMISSION. no year. A toolkit on recruitment and selection.
- QUAH. 2006. Preventing police corruption in Singapore. The role of recruitment, training and socialisation.
- RAMPA. 2011. Analysing governance in the water sector in Kenya, European Centre for Development Policy Management (ecdpm), Belgium
- RAPP. 1987. Beyond protection.
- REMALINGAM. 2006. Tools for knowledge and learning, Overseas Development Institute (ODI), UK
- RICHARDS. no year. How to design an audit checklist (web), Accessed June 2014,
http://www.ehow.com/how_6565214_design-audit-checklist.html
- RITTER. 2011. Ensuring integrity in public administration and training managers about their responsibility. The Austrian approach.
- ROGGERS. 2012. Illegal water connections put on notice. (web) (<http://m.news24.com/kenya/MyNews24/Illegal-water-connections-put-on-notice-by-NWSC-20121112> Accessed on 23.4.2013).

- ROLTEN. 2010. Creating a positive work culture to motivate staff. (web) (<http://suite101.com/article/creating-a-positive-work-culture-to-motivate-staff-a247683> Accessed on 26.3.2013)
- RYAN. 2008. The role of accounting and finance in business.
- SAMED. 2008. SAMED Policy and Procedure. Transparent invoicing model.
- SBA, THE U.S. SMALL BUSINESS ADMINISTRATION. No year. Understanding the Federal Marketplace: Contract Responsibilities. <http://www.sba.gov/content/contract-responsibilities#Specifications> (Accessed: 20.05.2014)
- SCHLEIFFER. 2007. Job Descriptions: Essential Elements Explained (web), Accessed June 2014, http://hrdailyadvisor.blr.com/archive/2007/08/22/job_descriptions_elements_sample_prewritten.aspx
- SECO. no year. Preventing corruption - Information for Swiss businesses operating abroad, Switzerland
- SERRA. 2012. Anti-corruption policies. Lessons from the lab.
- SERRAT. 2010. Forestalling Change Fatigue, Asian Development Bank (ADB), Philippines
- SHAN. no year. How To Improve Work Culture? (web) (<http://www.citehr.com/187657-how-improve-work-culture-team-building.html#ixzz2OegGtAbD> Accessed on 26.3.2013).
- SHEPELL. 2011. Delineating Responsibilities - Crafting a clear job description, FGI
- SIHVER. 2011. How to develop ethical competence in public service through integrity training and guidelines.
- SISTEM TEKNOLOGI INFORMASI. 2014. PDAM Kota Malang
- SNYDER SOUZA BRIGGS. 2003. Communities of Practice A New Tool for Government Managers, IBM Center for The Business of Government
- SOKORO. 2012. Factors that influence employee performance in Kenya wildlife service. Abstract available at (web) (<http://erepository.uonbi.ac.ke/handle/123456789/13299?show=full> (Accessed on 26.4.2013).
- SOX. 2006. Audit Checklists, Approva
- SOARTANBURG REGIONAL HEALTH SERVICES DISTRICTS INC. no year. Guide of Integrity. Standards of Ethical Conduct. Spartanburg: Spartanburg Regional Health Services District, Inc.
- SPIDER. 2010. Increasing Transparency & Fighting Corruption through ICT. Empowering People & Communities.
- STRATEGIC. no year. Corruption Practices and the available Complaint, feedback, redress tool(s) and anti-corruption tool(s) in water and sanitation sector - bondo district.
- STYBEL AND PEABODY. 2005. Structural options for board self-evaluations.
- SUPRAYITNO DAN SUKIR, NO YEAR, Pengaruh Disiplin Kerja, Lingkungan Kerja dan Motivasi Kerja terhadap Kinerja Karyawan. Jurnal Manajemen Sumber Daya Manusia Vol. 2 No. 1 Desember 2007 Hal: 23-34
- SUWASA. 2013. Nigeria - Consumer Count Aims to Improve Utility Revenue.
- SWAPKENYA. no year. Community engagement and social entrepreneurship for distribution of household water.
- SWISS AGENCY FOR DEVELOPMENT AND COOPERATION (SDC). 2009. Knowledge Management Toolkit,
- SWISS RE. 2013. Our approach to corporate governance: fulfilling our commitment to our stakeholders (web), Accessed June 2014, http://www.swissre.com/about_us/corporate_governance/
- TAFE QUEENSLAND INTERNATIONAL. 2011. Queensland VET Sector Partnership Due Diligence. A Best Practice Guide for Partnership Due Diligence (web), Australia, Accessed March 2013, <http://training.qld.gov.au/resources/information/pdf/due-diligence-best-practice-guide.pdf>

TAYLOR ZANDVLIET FOROUHAR. 2009. Due diligence for human rights, Harvard University, USA

TECHNOPEDIA. No year. Integrated Financial Management System (IFMS).

<http://www.techopedia.com/definition/981/integrated-financial-management-system-ifms> (Accessed on 27.3.2013).

THE AUSTRALIAN SECURITIES EXCHANGE. no year. ASX Corporate Governance Council Principles and Recommendations. (web) (<http://www.asx.com.au/governance/corporate-governance.htm> (Accessed on 22.03.2013).

THE INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT. 2010. Mitigating the risks of corruption.

THE LEADERSHIP CIRCLE. No year. These leadership development tools cultivate a very specific type of change – the kind that evolves authentically from the inside out. <http://www.theleadershipcircle.com/wp-content/uploads/2011/01/tlc-brochure-web.pdf> (Accessed: 24.01.2014)

THE SCOTTISH GOVERNMENT. 2012. Expenditure and Payments. (web) (<http://www.scotland.gov.uk/Topics/Government/Finance/spfm/payments> Accessed on 23.4.2013).

THEFREEDICTIONARY. no year. Staff supervision. <http://www.thefreedictionary.com/staff+supervision> (Accessed on 28.3.2013).

THORMAN and MENDONCA. No year. Team Building Toolkit. <http://hrweb.berkeley.edu/files/attachments/Team-Building-Toolkit-KEYS.pdf> (Accessed: 24.01.2014)

TISDAKENYA. 2011. The Mombasa MoU.Pact for Impact. (web) (<http://tisdaKenya.wordpress.com/2011/05/23/the-mombasa-mou-pact-for-impact/> Accessed on 19.4.2013).

TRANSPARENCY INTERNATIONAL. 2011. Pioneering pact promises fresh approach to water provision. (web) (<http://blog.transparency.org/2011/06/15/pioneering-pact-promises-fresh-approach-to-water-provision/> Accessed on 19.4.2013).

TRANSPARENCY INTERNATIONAL. 2010. Corruption and public procurement.

TRANSPARENCY INTERNATIONAL. 2010. Whistleblowing, an effective tool in the fight against corruption.

TRANSPARENCY INTERNATIONAL. 2009. The Anti-Corruption Plain Language Guide, Germany

TRANSPARENCY INTERNATIONAL. 2006. Curbing corruption public procurement.

TRANSPARENCY INTERNATIONAL. 2005. Corruption in the water sector. Opportunities for addressing a pervasive problem.

TRANSPARENCY INTERNATIONAL. no year. Access to Information. (web) (<http://www.transparency.org/topic/detail/accesstoinformation> Accessed on 16.4.2013).

TRANSPARENCY INTERNATIONAL. no year. Integrity Pacts. (web) (http://www.transparency.org/whatwedo/tools/integrity_pacts Accessed on 16.4.2013).

TRANSPARENCY INTERNATIONAL. no year. Preventing corruption in humanitarian operations. Pocket guide of good practices.

TRANSPARENCY INTERNATIONAL ZAMBIA. 2013. The Advocacy and Legal Advice Centre (ALAC). <http://www.tizambia.org.zm/?p=703> (Accessed: 22.05.2014)

TWEED SHIRE COUNCIL AUSTRALIA. no year. Asset Management Policy Version 1.4, ,

UCDAVIS (2010): Salary Setting Guidelines for Classification Actions. (web) (<http://www.hr.ucdavis.edu/salary/job-class/salarysetting> (Accessed on 18.4.2013).

UCL. 2013. Recruitment and Selection Policy. (web) (<http://www.ucl.ac.uk/hr/docs/recruitment.php> Accessed on 22.4.2013).

- UN HABITAT. 2008. Finance and accounts policies and procedures manual.
- UN HABITAT. 2008. Illegal use reduction operation manual.
- UN HABITAT. 1999. Community managed system for operation, billing and collection of water charges.
- UN ODCCP. 2001. United Nations Manual on Anti-Corruption Policy, Austria
- UN OFFICE ON DRUGS AND CRIME. 2004. UN anti-corruption toolkit.
- UN. no year. United Nations convention against corruption. Preamble.
- UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 25 TAHUN 2003 tentang Perubahan atas Undang-undang Nomor 15 Tahun 2002 tentang Tidak Pidana Pencucian Uang. Presiden Republik Indonesia
- UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 30 TAHUN 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi. Presiden Republik Indonesia
- UNDP. 2012. Procurement training and certification catalogue 2012.
- UNDP. 2011. Fighting Corruption in the water Sector
- UNDP AND WGF. 2007. Improving water governance in Kenya through the human rights-based approach.
- UNDP/WGF/SIWI, WIN, CAP-NET, WATERNET. 2011. Training Manual on Water Integrity.
- UNIDO & UNODC. 2012. Corruption Prevention to Foster Small and Medium-Sized Enterprise Development Vol. II.
- UNITED NATIONS (UN). 2004. Delegation of authority and accountability, Switzerland
- UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP). 2011. Fighting Corruption in the water Sector, USA
- UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS). 2012. Transparency and public procurement, USA
- UNITED NATIONS. 2009. Audit Manual.
- UNITED STATES ENVIRONMENTAL PROTECTION AGENCY (EPA). 2012A. Handbook for Water and Wastewater Utilities, USA
- UNITED STATES ENVIRONMENTAL PROTECTION AGENCY (EPA). 2007. Guidance for Preparing Standard Operating Procedures
- UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID). 2008. Public expenditure and financial accountability, , US
- UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID). 2008. Integrated financial management information systems. A practical guide.
- UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID). no year –a. Due Diligence: A Step-by-Step Guide (web), US, Accessed March 2013, http://www.usaid.gov/sites/default/files/documents/1880/Section_5_Due_Diligence_Step_by_Step_update_d.pdf
- UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID). no year Introducing Integrated Financial Management Information Systems. Best Practices in Fiscal Reform and Economic Governance. http://blog-pfm.imf.org/pfmblog/files/ifmis_bpn_web1.pdf (Accessed on 26.3.2013)
- UNIVERSITY OF MINNESOTA. 2011. Writing a job description, , USA
- UNIVERSITY OF NAIROBI. no year. Factors influencing performance of staff in public technical, industrial, vocational and entrepreneurship training (TIVET) institutions in Kisumu county, Kenya. Abstract available at (web) (<http://business.uonbi.ac.ke/node/1043> Accessed on 26.4.2013).
- UNIVERSITY OF WELLINGTON. no year .Cash handling procedure.

- UNODC. 2013. An Anti-Corruption Ethics and Compliance Programme for Businesses – A Practical Guide.
- UNOPS. 2012. Transparency and public procurement.
- UN-WATER (Editor). 2009. Advocacy for Sanitation: A Brief Guide. (web)
- UPADHAY O'LEARY. 2012. Nepal - Budget Accountability and Transparency in Water supply and sanitation (WSS) sector
- US SECURITIES AND EXCHANGE COMMISSION. 2005. Field Officers Integrity Program. Evaluation Report 395. Washington DC: US Securities and Exchange Commission.
- VEENMAN. 2012. Anti-Bribery and Anti-Corruption Policy
- VICTORIAN GOVERNMENT PROCUREMENT GROUP, DEPARTMENT OF TREASURY AND FINANCE. 2012. Good Practice Guidelines. Specification Writing. •Appendix B. Guide to Specification Writing. http://www.sypte.co.uk/uploadedFiles/Corporate/Freedom_Of_Information/ProcurementGuideAppendixB.pdf (Accessed: 21.05.2014)
- VIDICA. 2012. Best Practices for Communicating with Your Customers.
- VIRGINIA ET AL. no year. The role of financial accounting information in strengthening corporate control mechanisms to alleviate corporate corruption.
- WAKEFIELD CHILDCARE. 2013. Staff supervision. Section 2. Definitions. (web) (http://wakefieldchildcare.proceduresonline.com/chapters/p_supervision.html Accessed on 28.3.2013).
- WANZARE. 2012. Instructional Supervision in Public Secondary Schools in Kenya. (web) (<http://ema.sagepub.com/content/40/2/188.abstract> Accessed: 24.04.2013)
- WAPP. 2013. Recruitment of the external auditor of the west African Power Pool (WAPP).
- WARRINGAH COUNCIL. 2004. Complaint Management Procedures and Implementation Guidelines.
- WASREB, 2009 Corporate Governance Guidelines for the Water Service Sector, Kenya
- WATER INTEGRITY NETWORK (WIN). 2012. Case Information Sheet Kenya: Mombasa Water Improvement Pact - bringing water providers and users together.
- WATER INTEGRITY NETWORK (WIN). 2010. Advocacy Guide.
- WATER INTEGRITY NETWORK (WIN). 2009. Case information sheet. Corruption prevention strategies of the BWB.
- WATER INTEGRITY NETWORK (WIN). 2008. Code of Conduct, Germany
- WATER INTEGRITY NETWORK (WIN). no year. Integrity Pacts. (web) (<http://www.waterintegritynetwork.net/integrity-pacts/integrity-pacts> Accessed on 16.4.2013).
- WATER SERVICES REGULATORY BOARD (WASREB). 2013. Consumer Engagement Guideline (final draft).
- WATER SERVICES REGULATORY BOARD (WASREB). 2011. Water Action Groups (WAGs) - Implementing the Human Right to Water and Sanitation in the Kenyan Urban Setting by Empowering Consumers and the Underserved.
- WATER SERVICES REGULATORY BOARD (WASREB). 2010. Service Provision Agreement, Kenya
- WATER SERVICES REGULATORY BOARD (WASREB). 2010. Enhancing consumer participation in water service delivery through water action groups.
- WATER SERVICES REGULATORY BOARD (WASREB). 2009. Corporate Governance Guidelines for the Water Service Sector, Kenya
- WATER SERVICES REGULATORY BOARD (WASREB). 2008. Reporting guidelines. Water regulation information system (WARIS), Kenya

- WATER SERVICES REGULATORY BOARD (WASREB). no year. Tariff Guidelines, Kenya
- WATER SERVICES REGULATORY BOARD (WASREB). no year. Model Water services Regulations.
- WATERAID. 2010. Social accountability.
- WENGER TRAYNER. no year. List of resources (web), Accessed June 2014, <http://wenger-trayner.com/map-of-resources/>
- WESTFALL. 2011. From audit requirements to checklist items to evidence gathering plans
- WHISTLEBLOWER INFO. no year. Whistleblower info. (web) (<http://www.whistleblowingprotection.org/> Accessed on 18.4.2013).
- WIKI HOW. No year. How to Write a Technical Specification. <http://www.wikihow.com/Write-a-Technical-Specification> (Accessed: 21.05.2014)
- WIKIPEDIA. no year Governance, Risk Management and Compliance. http://en.wikipedia.org/wiki/Governance,_risk_management,_and_compliance (Accessed: 22.01.2014)
- WISEGEEK. 2012. What is procurement policy? (web), Accessed April 2013, <http://www.wisegEEK.com/what-is-procurement-policy.htm>
- WISEGEEK. no year. What is an audit checklist? (web), Accessed June 2014, <http://www.wisegEEK.com/what-is-an-audit-checklist.htm>
- WISEGEEK. No year. What is cash handling? (web) (<http://www.wisegEEK.com/what-is-cash-handling.htm> Accessed on 23.4.2013).
- WOHNER. 2013. How to Monitor Employee Performance. (web) (http://www.ehow.com/how_5831433_monitor-employee-performance.html#ixzz2OYjbBa5Z Accessed 25.3.2013)
- WORLD BANK INSTITUTE. 2010. Improving governance in water supply through social accountability.
- WORLD BANK. 2010. Publishing Construction Contracts and Outcome Details.
- WORLD BANK. 2009. Improving Transparency, Integrity, and Accountability in Water Supply and Sanitation - Action, Learning, Experiences.
- WORLD BANK. 2009. Scaling up Social Accountability in WB operations.
- WORLD BANK. no year Community Knowledge Guide. <http://ckg.runckc.org/Home/Module-III--MEDIA--TECHNOLOGY/session3/activity-two-four-main-purposes-of-media> (Accessed: 27.05.2014)
- WORLD HEALTH ORGANIZATION (WHO). 2011. Appointment of the External Auditor.
- WRAP. No year. Sustainable Procurement Regional Guidelines. Contract Specification and Clauses.
- WSP. 2011. Promoting voice and accountability in urban water and sanitation services.
- WSP. 2008. Developing effective billing and collection practices.
- YEN SHIONG. 2008. Does an external audit add value? (web) (<http://www.asiaone.com/Business/SME%2BCentral/Dollars%2B%2526%2BSense/Story/A1Story20081112-100164.html> Accessed on 28.3.2013)