



Examining Social Accountability Tools in the Water Sector: A Case Study from Nepal

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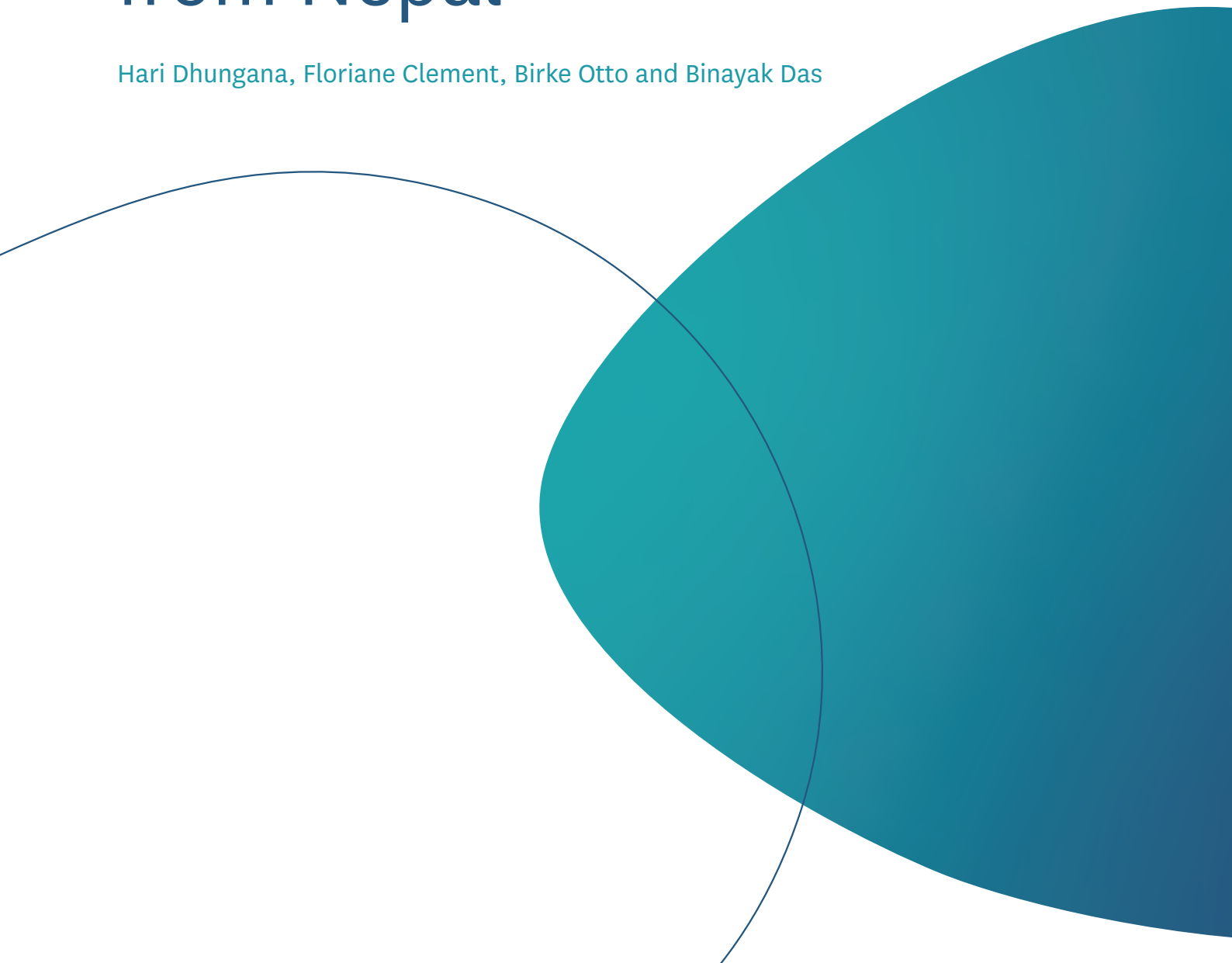
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Research Report

Examining Social Accountability Tools in the Water Sector: A Case Study from Nepal

Hari Dhungana, Floriane Clement, Birke Otto and Binayak Das



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IWMI Research Report 179

Examining Social Accountability Tools in the Water Sector: A Case Study from Nepal

Hari Dhungana, Floriane Clement, Birke Otto and Binayak Das

The authors: Hari P. Dhungana is Associate Professor of Development Management and Administration at Nepal Open University, Lalitpur, Nepal; Floriane Clement is a Senior Research Fellow at the research lab DYNAFOR, Université de Toulouse, French National Research Institute for Agriculture, Food and Environment (INRAE), Castanet-Tolosan, France. Before moving to INRAE, she was the country representative for the International Water Management Institute (IWMI) in Nepal and gender focal point for the Institute; Birke Otto is a postdoctoral researcher at the Free University of Berlin, Germany, and Copenhagen Business School, Denmark. She has previously worked as a Communication and Research Coordinator for the Water Integrity Network and Transparency International (TI), both in Berlin, Germany, and continued her involvement as associated consultant; and Binayak Das is Programme Coordinator at the Water Integrity Network, Berlin, Germany, and is responsible for tools, climate finance and the South Asia/Southeast Asia portfolio.

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Project

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Collaborators



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Acronyms and Abbreviations

ADB	Asian Development Bank
DWSS	Drinking Water Supply Systems
FGD	Focus Group Discussion
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
INGO	International Nongovernmental Organization
IWMI	International Water Management Institute
NGO	Nongovernmental Organization
NPR	Nepalese Rupee
OECD	Organisation for Economic Co-operation and Development
PRAN	Program for Accountability in Nepal
RUDEC	Rural Development Centre
SAGUN	Strengthened Actions for Governance in Utilization of Natural Resources
SDP	Sector Development Plan
TI	Transparency International
U4	U4 Anti-Corruption Resource Centre
USAID	United States Agency for International Development
USD	United States Dollar
VDC	Village Development Committee
WARM-P	Water Resources Management Programme
WASH	Water, Sanitation and Hygiene
WIN	Water Integrity Network
WUMP	Water Use Master Plan

Summary

Enhancing accountability has become an important objective of the governance reforms over the past two decades. This has resulted in the promotion of social accountability tools, which aim to enhance citizens' voices, reduce corruption and improve service delivery in the development sector. While several studies have analyzed the effectiveness of these tools, such as participatory budgeting, in broad governance contexts, only a few studies have explored their use in the water sector in particular.

This report aims to contribute to filling this gap as part of a multi-country study on the linkages between social accountability and corruption in the water sector. We present the findings from a case study of a donor-funded water, sanitation and hygiene (WASH) program in Nepal, the Water Resources Management Programme (WARM-P). We document and analyze the effects of two types of social accountability tools, public hearings and social audits, implemented under WARM-P. We examined how these mechanisms have contributed to increased transparency, participation, voice and accountability, and in turn discuss their potential to reduce corruption. Two case study water supply schemes in two districts of Nepal were selected – (i) Sanakanda scheme in Goganpani VDC, Dailekh district; and (ii) Kalikhola Bandalimadu scheme in Mastabandali VDC (now Kamalbazaar Municipality), Achham district. Several methods were used to collect data in these two sites, including key informant interviews, household interviews, focus group discussions and the observation of a public audit. We also conducted

interviews with national-level stakeholders from the WASH sector in Kathmandu.

The study found that the social accountability tools provided a platform for water users to participate and deliberate on issues related to the execution of WASH schemes, and this has enhanced the legitimacy of WARM-P. The social accountability tools focused on enhancing the accountability of local water user committees, whereas the local communities do not have the political resources and means to explicitly hold funding and implementing agencies accountable. The tools focused on the integrity of the water user committees in budget management, whereas local expectations are related to fair payment of wages, sufficient and fair access to water, and inclusive, transparent and accountable decision-making processes in the design of the water scheme and water allocation. The narrow focus on budgeting has not provided space to address these environmental and social justice issues. Findings from the study also indicate that the concept of deliberation and downward accountability, as envisioned in international development discourses, does not necessarily match with local power relationships and local cultural norms. In particular, when the chairperson of the local water user committees is the local elite and is perceived as the only educated and suitable person for the position, the pursuit of accountability through formal procedural mechanisms might be elusive, as the capacity of judgment and sanctioning are absent or minimal.

Examining Social Accountability Tools in the Water Sector: A Case Study from Nepal

Hari Dhungana, Floriane Clement, Birke Otto and Binayak Das

Introduction

Addressing Contemporary Water Challenges

There has been considerable improvement in access to water worldwide. Between 2000 and 2015, the proportion of the population with at least basic drinking water services¹ has increased by an average of 0.49 percentage points per year (WHO and UNICEF 2017). Between the 1950s and 2000s, large investments in water infrastructure have also supported doubling the irrigated area globally (Molden 2007). Yet, contemporary water challenges still exist, with 844 million people still lacking a basic drinking water service in 2015 (WHO and UNICEF 2017), growing competition between water uses and sectors, and increasingly degraded aquatic ecosystems. Climate change poses additional challenges to water security worldwide, with increased unpredictability, variability and extreme weather events, violent conflicts and state fragility. International development organizations have increasingly advocated the need to strengthen governance of the water sector and enhance citizen participation to overcome contemporary water security challenges (World Bank 2015).

A dominant narrative in international aid is that increased accountability and transparency can enhance effective service delivery and reduce corruption in the water sector. Corruption is pervasive in every aspect of water service delivery, from policy design to billing systems (TI 2008). In a survey conducted in South Asia, around 41% of 730 respondents reported having made more than one payment for lower bills due to falsified meter readings in the previous six months (Davis 2004). Corruption practices result in substantial financial losses and ineffective water management systems, and systematically exclude the most marginalized and vulnerable groups. For instance, it affects the poor who cannot afford to pay bribes to get a new connection, or the marginalized who live in flood-prone areas and do not have access to adequate flood protection because of faulty infrastructure. Women face gender-specific forms of corruption, such as sextortion and sexual abuse, and poor women are particularly vulnerable due to their political and economic disempowerment (Hossain et al. 2010).

Social accountability has gained increasing popularity as the short route to enhance accountability and transparency. In this report, we refer to social accountability as “*citizens efforts at ongoing meaningful collective engagement with public institutions for accountability in the provision of public goods*” (Joshi 2017, 161). Social accountability has emerged as a complementary mechanism to elections and democratic representation. It aims to simultaneously address the calls for deepening democracy and effectively delivering public services, by helping citizens to hold relevant actors accountable for their roles and responsibilities. Social accountability has also been promoted as a tool to reduce corruption. However, available empirical evidence on the impact of social accountability on corruption is poor and suggests that causal linkages are not direct and linear (Rocha Menocal and Sharma 2008; McGee and Gaventa 2010; Booth 2011). The mixed outcomes of using social accountability tools to reduce corruption highlight the need to pay greater attention to the context in which these tools are implemented and how contextual factors, such as the society-state relationships, freedom of the media, etc., might affect their effectiveness (McGee and Gaventa 2010).

Research Scope and Objectives

In this report, we revisit the linkages between social accountability and corruption, with a focus on development interventions in the water, sanitation and hygiene (WASH) sector. We, therefore, move beyond the usual realm of social accountability – the public domain – by shifting our focus to non-state actors, which is an area of research relatively underexplored (Joshi 2013). By definition, social accountability is a set of mechanisms designed to improve the accountability of public agencies and local governments and the delivery of public services. Yet, in aid-dependent countries, a large proportion of public services are channelled through parallel donor-funded delivery systems. A growing number of international funding agencies have also integrated social accountability tools within their programs, but it is unclear to what extent their use in the development sector actually enhances downward accountability to citizens

¹This refers to people using improved sources of drinking water that required no more than 30 minutes per round trip to collect water.

rather than upward accountability to donors (Ebrahim 2003). Some scholars noted that there is the risk of such concepts remaining as buzzwords in the development sector (Cornwall and Eade 2010). Others have stated that transparency and accountability initiatives led by international development agencies have focused on the delivery of development outcomes at the expense of empowerment. Such efforts have usually focused on project implementation but have neglected building citizen participation and voice to influence how the program priorities and budget are defined (Gaventa and McGee 2013).

Our research focus lies in development interventions that provide basic services falling under the public mandate, namely drinking water supply in rural areas. Using the case study of a donor-funded program in Nepal, we examine the potential of social accountability tools in the water sector to improve accountability, enhance transparency and reduce corrupt practices – as well as their unintended outcomes. We observe the implementation of these tools on the ground, in a context characterized by a high level of entrenched corruption in everyday practices related to the delivery of public services.

This Research Report evolved from a study carried out by the International Water Management Institute

(IWMI) as part of a multi-country project funded by the Water Integrity Network (WIN) and U4 Anti-Corruption Resource Centre (U4). The comparative study, led by WIN, was conducted in two countries (Ethiopia and Nepal) with the aim of understanding the effects of social accountability tools on corruption and service delivery in the water sector under different contexts (Otto et al. 2019). In Nepal, WIN selected the Water Resources Management Programme (WARM-P), which is one of the most enduring and prominent development programs in the country's WASH sector. WARM-P – led by Helvetas Swiss Intercooperation, an international nongovernmental organization (INGO) – has been using a range of social accountability tools, i.e., participatory budgeting, public hearings and social audits.

In this report, we first present an overview of the main academic debates on social accountability and participation. This leads us to propose an original conceptual framework to analyze the implementation of social accountability mechanisms in the development sector. We then provide some background on the use of social accountability tools in the water sector in Nepal and outline the methodology with a brief description of the two case study sites. Lastly, we present our findings and reflect on the causal linkages between participation, transparency, voice, accountability and corruption in the water sector, and conclude with the overall research findings.

From Participation and Transparency to Voice, Accountability and Reduced Corruption

In this report, we examined two types of social accountability tools: public hearings and social audits. These tools aim to enable actors' participation through public debates, on the one hand, and enhance transparency through access to budgetary information, on the other hand. Participation, transparency, voice and accountability are, therefore, central to understanding how these social accountability tools may reduce corruption. We first unpack each of these concepts to understand their characteristics and the different forms they can take and then discuss causal linkages among them, based on the literature on social accountability.

Participation and Voice

Literature on social accountability has largely examined the processes that enhance or hinder citizen participation in (new) democratic arenas. Scholars have differentiated two ways to initiate citizen participation: through institutional design, by creating specific rules and

incentives, or by supporting social mobilization, whereby citizens themselves initiate and decide on the forms of their engagement (Cornwall and Coelho 2007). The framing of the participatory space determines the degree of collective and constitutional control participants have over rule making and their discursive power. It can be a closed/provided, invited or created/claimed space (Brock et al. 2001; Cornwall 2002).

Within the development sector, participation has largely been a provided/invited space in which participants have little control over the rules and discourses shaping participation (Cooke and Kothari 2001). Furthermore, development programs tend to delineate these spaces in a way that only 'local beneficiaries', i.e., those targeted by the programs (e.g., citizens, water users) can participate. It is, however, important to critically scrutinize how development actors, namely funding agencies, and implementing (I)NGOs and government agencies, position themselves inside and outside of the participatory space.

Within these spaces, participation can rely on different forms of engagement, namely collaborative or confrontational, or a mix of these two at different stages of the process (Joshi 2017). Participation is not a positive achievement per se and has to be assessed against factors that indicate its intrinsic quality (i.e., characteristics and processes of inclusion and representation) and direct observable outcomes (i.e., voice, empowerment and quality of deliberation) (Cornwall 2002; Cornwall and Coelho 2007; Baiocchi and Ganuza 2014). These variables are influenced by several factors, which are internal or external to the participatory space. First, it depends on what participation means to actors participating and their expectations. Some actors might not necessarily see themselves as being entitled to participate, especially marginalized and poor people who might have historically suffered from a lack of recognition (Cornwall and Coelho 2007). Participation is, indeed, deeply connected with the concept of citizenship and how people see themselves as part of society (Cornwall et al. 2008). Second, the quality of participatory arenas also depends highly on micro-political processes, i.e., power relationships among participants, personal and collective empowerment (Rowlands 1998), and the 'linguistic and epistemic authority' of different actors (Chandhoke 2003). Lastly, factors outside of the participatory arena also affect the quality of participation. Social norms, e.g., gender norms, influence who is legitimate to participate and speak (Fraser 1990). The historical political-economic context also largely shapes how state-society relationships have formed and evolved.

Transparency

Transparency, or public access to information, is a relatively straightforward concept and process. One can nevertheless distinguish between different levels of transparency, from 'opaque' to 'clear'. Transparency can be opaque in the sense that, even if data are publicly available, it might not reveal how institutions make decisions and what the outcomes are (Fox 2007). This has implications on how or whether transparency can generate greater accountability.

Accountability

Accountability refers to '*the process of holding actors responsible for their actions. More specifically, it is the concept that individuals, agencies and organizations (public, private and civil society) are held responsible for executing their powers according to a certain standard (whether set mutually or not)*' (Tisné 2010, 2, in McGee and Gaventa 2010, 13). Ideally, accountability combines both answerability, which is the responsibility of duty bearers to provide information and justification

for their actions, and enforceability, which implies the application of sanctions or consequences for not answering accountability claims (Goetz and Jenkins 2005; Robinson 2006). Scholars agree that answerability without enforceability is not effective in changing attitudes (Joshi 2013). Social accountability is a type of vertical accountability. The latter might be particularly pertinent in countries where governments are vulnerable to elite capture, patronage and other forms of corruption. However, the social accountability tools that are developed and supported by nongovernmental organizations (NGOs) under donor-led approaches often lack the enforcement and sanctions components (Robinson 2006). In the development sector, the 'duty bearers' are mostly the representatives of local users, whereas funding and implementing agencies should also fall within the radar of social accountability.

Corruption

By definition, the term 'corruption' holds a negative connotation and implies high stakes in terms of legal and moral conduct. Generally, most contemporary definitions of political corruption have referred to deviant behavior associated with '*the abuse of public office for private gain*' (The World Bank 1997). Transparency International (TI) proposes a slightly different definition '*the abuse of entrusted power for private gain*',² expanding the relevance of understanding corruption outside of the formal public realm. The separation between the public and private sphere is indeed not always clear. For example, power holders may be deeply embedded in their local community as private citizens while holding a public office at the same time, and they might use powers linked to non-public positions, e.g., landlord or elder, to gain authority or legitimize certain actions in their public function. Anthropological studies of corruption have revealed the complex nature of power mechanisms operating at the interface of the public and private spheres. What organizes or administers the community can no longer be easily attributed to either the private or public domain. It follows that what may be perceived as corruption from a legal standpoint can be considered as a legitimate and morally acceptable practice from another more context-sensitive perspective (Torsello and Venard 2016).

Warren (2004, 2006) defended the need to extend such definitions to '*a conception that identifies corruption as a set of specific harms to democratic processes and institutions*' (Warren 2006, 803). Warren (2006, 804) defined corruption as a process of duplicitous exclusion whereby actions are '*being taken out of the public eye, as a means of excluding those who have rightful claims to be included*'. We propose to rely on this definition to study how processes of participation and transparency may reduce corruption.

² <https://www.transparency.org/en/what-is-corruption> (accessed May 18, 2021)

Examining Causal Linkages

To examine the impact of social accountability on corruption, we developed a framework that explicitly shows the causal pathways between

transparency and participation on the one hand, and empowerment, voice, accountability and corruption outcomes on the other hand (Figure 1). In this report, we will focus on the linkages numbered in Figure 1.

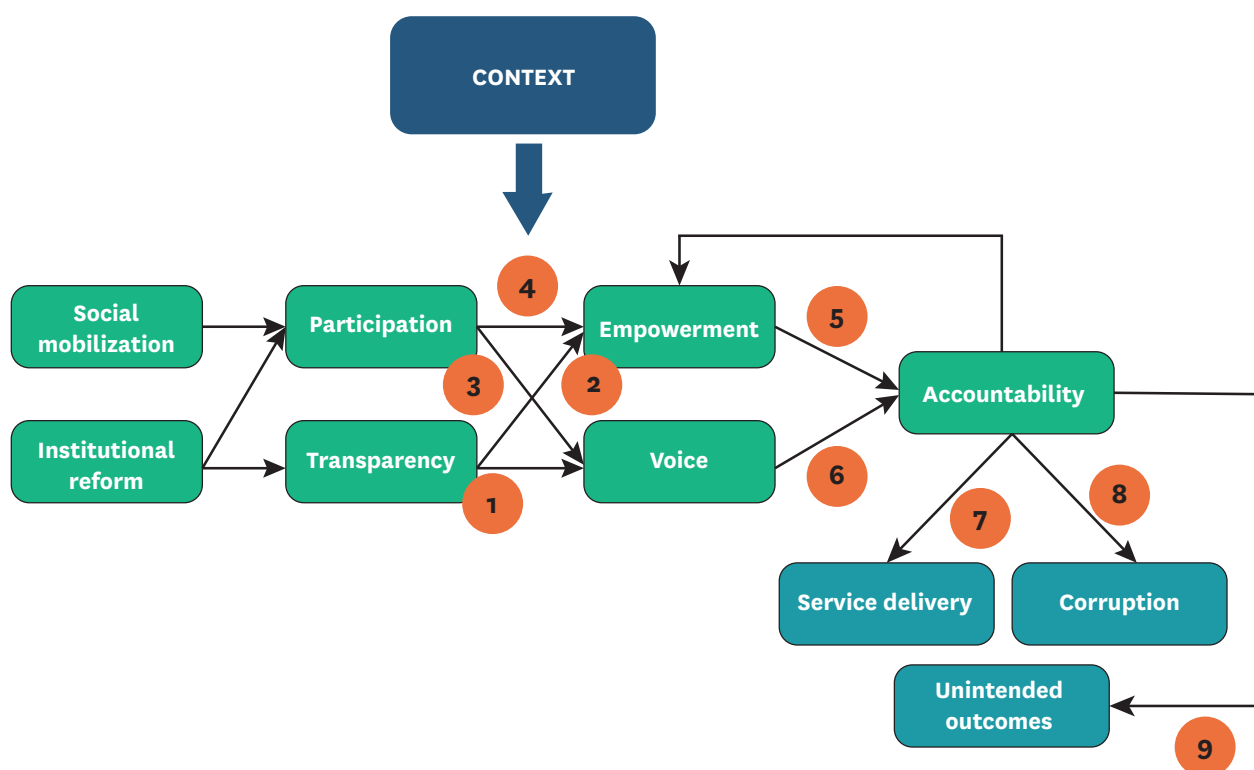


Figure 1. Analytical framework to examine the impact of social accountability on corruption.

Despite its normative appeal, it has been difficult to assess the impacts of participation on broader governance and development outcomes (Gaventa and Barrett 2010). Participation can potentially enhance vertical forms of accountability between citizens and public agencies, and foster intra-state horizontal forms of accountability through direct involvement in public functions (Ackerman 2004), but the effects of participation largely depend on its characteristics, as outlined earlier.

Participation can be the first step of a virtuous cycle whereby participants become empowered (link 4, Figure 1) and reimagine themselves as citizens rather than as beneficiaries (Cornwall et al. 2008). In a similar line of thought, Holdo (2016) argued that what matters in the implementation of social accountability tools is not so much how deliberation models are followed by participants; rather, a more critical issue is how the social interactions taking place during the process of deliberation support the development of trust relationships and a better understanding and recognition of others' interests and values. Participation can, therefore, support the development of 'deliberative capital' that will allow actors to engage in more political forms of participation.

It is commonly assumed that enhanced transparency will lead to greater accountability. However, empirical evidence is weak, and at best suggests that transparency is a necessary but not sufficient condition for accountability (Fox 2007). Transparency could lead to greater awareness and thus to empowerment and voice, finally resulting in greater accountability. Yet, these linkages (links 1 and 2, Figure 1) crucially depend on the capacity of citizens to process, analyze and use information (Gaventa and McGee 2013). Also, citizens might have no incentives for using this information and raising their voice if they believe that the information is insufficient for service providers to be more responsive and accountable, notably through sanction mechanisms (links 5 and 6, Figure 1) (Joshi 2013). This points to the need for coupling social accountability tools with more systemic institutional reforms while paying attention to power and politics (Gaventa 2002; Baiocchi and Ganuza 2014) and more political forms of accountability (Ackerman 2004). Lastly, even if public service providers are more accountable and responsive, they might not have the capacity to provide better services (link 7, Figure 1).

To conclude, the effectiveness of social accountability tools is dependent on the context. Context may affect

the participatory arenas created by the project, and the social norms and practices related to corruption and integrity. In particular, several studies have highlighted the importance of the political economy,

state-society relationships (e.g., strength of the civil society), the media, social norms (Holdo 2016) and the legal context (Joshi 2013; Gaventa and McGee 2013).

Methodology

Background on WARM-P

Helvetas Swiss Intercooperation (hereafter referred to as ‘Helvetas’) initiated WARM-P in Nepal in 2001 and the program is currently in its fifth phase. The program aims at *‘improved living condition of the people, especially disadvantaged, through sustained water resources management, improved access to and use of drinking water, sanitation and hygiene practices’* (Helvetas Swiss Intercooperation Nepal and GoN 2015). WARM-P is implemented in Dailekh, Jajarkot and Kalikot districts in the Karnali Province and Achham district in the Sudurpaschim Province of Nepal. These are regions characterized by the lowest human development index in the country (MoF 2017a, 14).

A large majority of schemes funded under WARM-P are drinking water supply systems (DWSS). WARM-P innovatively introduced participatory and integrated water resource planning at the lowest political-administrative level, the village development committee³ (VDC). The planning process follows a participatory approach that involves several stakeholders (local people from different social groups, local government and politicians) to prioritize water resources development in the VDC, based on water availability, current water uses and future needs (Helvetas Swiss Intercooperation Nepal and RVWRMP 2015). The process leads to the development of a Water Use Master Plan (WUMP) for the VDC.

Once the WUMP is completed, Helvetas funds the construction of some of the prioritized water supply schemes under WARM-P. In theory, selection of the schemes to be constructed is based on the priority ranking indicated in the WUMP. However, in practice, selection also depends on the cost of each scheme and budget available under WARM-P, as well as the financial capacity of the local government, which has to contribute a share of the cost. Users also contribute towards construction of the scheme in the form of unpaid and paid labor. Once the four main parties (Helvetas, local partner NGO, water user committee, and VDC) have agreed on a particular scheme and the detailed technical plan is

received from external service providers, the project cycle formally begins, punctuated by three social accountability events: public hearing, public review and public audit (Figure 2).

The social accountability events were introduced in WARM-P in 2002 during the Maoist insurgency with the aim of increasing transparency to all conflict parties and allowing the project activities to be rolled out in the conflict zones (Helvetas Swiss Intercooperation 2014). The objective of Helvetas has evolved towards fostering financial transparency and accountability, notably by enhancing the flow of information, especially on budget estimates, and supporting checks of project implementation. There has been no rigorous assessment of the use of these social accountability events in the program so far.

The three social accountability events – public hearing, public review and public audit – comprise of a similar form, but have different stated objectives related to the project cycle (Table 1).

Methodology Used for Data Collection and Analysis

We selected a qualitative case study approach, based on interviews and observations, in order to understand linkages between participation, transparency, accountability and corruption. We selected two interventions from two of the four districts where WARM-P is currently implemented (Figure 3): (i) Sanakanda scheme in Goganpani VDC, Dailekh district; and (ii) Kalikhola Bandalimadu scheme in Mastabandali VDC (now Kamalbazaar Municipality), Achham district.

The two case studies were selected in order to compare schemes with distinct features while considering inclusion, i.e., whether taps were individual/collective and ensure caste/ethnic heterogeneity (Table 2). We also considered the completion schedule of the schemes, so that we could attend a public audit.

³ VDC is the former municipal-level administrative unit. It is reorganized into Municipality or Rural Municipality as per the Constitution, 2015.

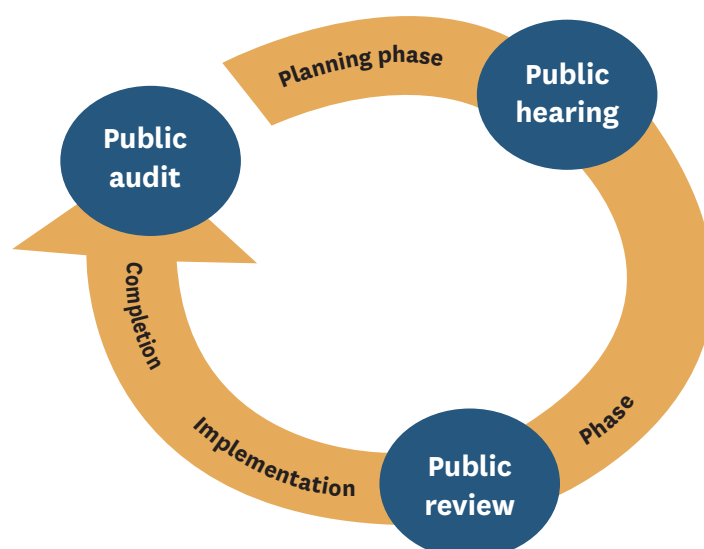


Figure 2. Public audit practices followed during the construction of water supply schemes under WARM-P.

Source: Helvetas Swiss Intercooperation 2014, 2.

Table 1. Key features of the social accountability events adopted under WARM-P.

Key features	Public hearing	Public review	Public audit
Main stated characteristics	Participants receive information and are invited to discuss the purpose of the project, stakeholders' roles and budget. Participants are asked to endorse the project, whereas the user committee gets participants' agreement and fixes the hoarding board	Participants are invited to monitor the progress according to the information provided by the user committee. The latter clarifies issues, settles expenses and requests for fund release, and revises the work plan, if necessary	The user committee has to provide the following information to the participants: cash, kind and labor contribution for the project, and present final statement of income and expenses. Participants are invited to ask questions on the information provided; final commissioning of the scheme
When	At the beginning of project	During implementation	Completion of the project
Frequency	Once	Twice	Once
Who should attend according to Helvetas norms		At least 60% of water users User committee members Local government representative Officials from local NGO partner Helvetas representative (optional)	
Preparation activity	Detailed project design estimate	Around one-third of project construction completed	Completion of project construction; final check of the project by technicians
Follow-up project activity	Contracting on the project Release of the first instalment	Release of instalments from WARM-P (and VDC)	Final clearance

Source: Based on Helvetas Swiss Intercooperation Nepal 2004; and information collected from field observations/discussions, interviews conducted with Helvetas/NGO officials, and community records.

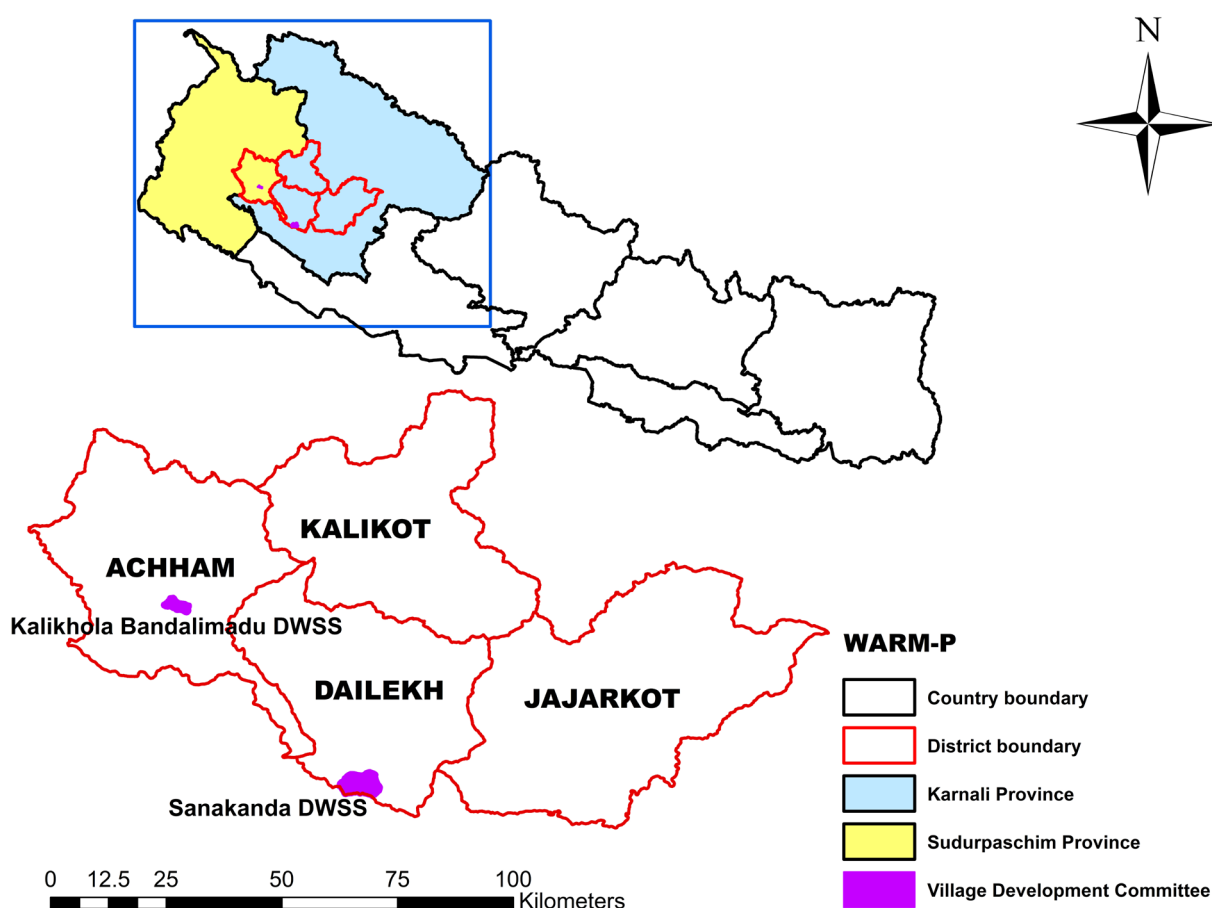


Figure 3. Locations of the case study sites in districts in Nepal where WARM-P is implemented.

Source: Created by Pratima Sharma, Nepal Open University.

Table 2. Characteristics of the two case studies selected.

Case attribute	Sanakanda scheme	Kalikhola Bandalimadu scheme
District	Dailekh	Achham
VDC, locality	Goganpani VDC (now Gurans Rural Municipality) Sanakanda	Mastabandali VDC (now Kamalbazaar Municipality), Gheghad (Nayawada) (previously Doomwada)
Date of preparation of the WUMP	2002, updated in 2015	2011, updated in 2016-2017 due to change in administrative status and boundaries
Number of beneficiary households	52	67
Beneficiary population	365	407
Main caste/ethnic groups	Dalits (Kami), Chhetri, Bahun	Thakuri, Dalits, Bahun, Magar
Type of water supply	Individual taps	Collective taps shared by households
Water uses as per the design	Drinking water	Drinking water and homestead land irrigation
Project cost	NPR 3,504,845 (USD 29,865)	NPR 1,792,146 (USD 15,271)
Date of scheme initiation and first user meeting	October 2014	December 2013
Public audit held on	September 18, 2016	December 25, 2014

Source: Helvetas WARM-P documents and fieldwork.

Note: Exchange rate used: USD 1 = NPR 117.354 (May 2021).

We used a range of participatory and qualitative methods for data collection. In each of the villages where the case study schemes are located, we conducted a transect walk, village mapping and participatory wealth ranking. We also conducted focus group discussions (FGDs), disaggregated by caste and gender, and key informant interviews with members of the water user committee, local civil servants and local NGO staff working for WARM-P, WARM-P project teams in Surkhet and Kathmandu, and a few experts from civil society. Household interviews were conducted with water users, using the snowballing method to locate individual households that come under various categories according to different castes, neighborhoods, ethnic groups and wealth status. We also observed one public audit in Goganpani VDC, Dailekh district. Because of the difficulty to directly observe corruption, we were sensitive and attentive to the extent to which different respondents were willing or not to talk about it. We were aware that narratives about corruption and integrity reflect local individual and collective perceptions, which are dependent on each person's system of values and social norms (Torsello and Venard 2016).

Location of the Case Study Schemes

In Sanakanda village of Goganpani VDC, Dailekh district, despite a high number of water sources, villagers used to experience an acute shortage of water for drinking and irrigation purposes during the dry season. Many of them grow seasonal vegetables and sell their farm products at a local collection center, but there is insufficient water to grow off-season vegetables. There is demand for vegetables and goats from Sanakanda village in Surkhet. Also, in comparison with the other case study village, Nayawada, villagers in Sanakanda were far less dependent on seasonal labor migration to India.

In Nayawada village of Mastabandali VDC, Achham district, almost all men migrate to India – either on a long-term or seasonal basis – for employment. Employment in India is the main source of cash income. The chairperson of the Kalikhola water user committee went to India in 2015. Similarly, the village maintenance worker, who was trained by the project, left the village for a job in India, and the user group had to find a less-skilled worker to replace him. The WUMP indicates that 93% of the water sources are already used for drinking (68%), irrigation (16%), hydropower (5%), and other (4%) purposes (Mastabandali VDC 2011).

In this study, we first present key characteristics of the specific context of Nepal, considering the broader governance system, political economy and state-society relationships. We then examine how the set of social accountability tools used in WARM-P has affected participation, transparency and, ultimately, accountability in the two case study sites. The focus is then shifted to identifying how changes in accountability have affected outcomes on corruption and service delivery. In addition, we considered the sustainability of the outcomes, notably by considering how the process initiated within the project can have long-term effects, for example, on the deliberative capital of the community or on the capabilities of civil society to take action and initiate social movements against corruption. In order to assess the outcomes of the social accountability tools on corruption, we focused on the specific problems and issues that Helvetas aims to tackle. We also explored the meanings and interpretations of corruption and abuse of power for members of the community, and how these relate to their historical, cultural and political contexts (Torsello and Venard 2016). We present some of the key contextual characteristics in the next section.

Context in Nepal

Political Economy and Aid

Nepal's political economy is very much shaped by international development assistance. The country has been heavily dependent on aid for more than half a century, with a culminating point in 1989. As a result, many of the public functions and services largely rely on foreign aid. For the fiscal year 2017-2018, for instance, 22.4% of the total budget expenditure of NPR 1,279 billion (approximately USD 12.5 billion) was expected from foreign aid (MoF 2017b). Most of the government budget (78%) end up covering the day-to-day 'recurrent' costs of the state, while only 22% is

available for capital expenditure (MoF 2017b). Indeed, the government is largely unable to fund new initiatives and development from its own budget, partly because capital expenditure remains low and also due to bureaucracy being chronically inefficient in delivering projects and programs. In the recent budget (Nepali fiscal year 2019/2020), capital expenditure is projected to be 26% of the total budget. Yet, the drinking water sector is the second most prioritized sector that the government aims to fund through foreign aid (MoF 2019a, 2019b). This sector has received, on average, USD 56 million in foreign aid between 2015 and 2018 (MoF 2017a, 2019b).⁴ This highlights a pattern followed by the government in

⁴ Foreign aid received in 2016-2017 (USD 110 million) was excluded from the average calculation because it was an exceptional year due to the Gorkha earthquake in 2015.

relying on foreign aid when it comes to delivering essential services, such as education, health or drinking water.

For ordinary Nepali citizens, development or '*bikas*' often takes the form of externally provided infrastructure, goods and services (Hänninen 2014). The high level of dependency on foreign aid has not only undermined people's collective willingness and ability to contribute to the development of their villages, but has also shaped their self-representation as 'beneficiary' rather than 'citizen', a representation which is likely to affect their forms of participation (Cornwall and Coelho 2007). Most interventions rely on a demand-based approach, whereby villagers are asked to send their requests to projects. This participation process is carefully engineered with social mobilizers hired by the project to go from one village to another to 'sell the project' and collect villagers' requests. Once the intervention starts, participation is often in the form of paid or unpaid labor, a cash contribution (at times), and the creation of a user committee that is responsible for the sustainability of the infrastructure/ intervention. Such committees often duplicate and override existing customary institutions and rights (Clement et al. 2015).

Foreign aid also creates opportunities for bribery and rent-seeking by channelling large flows of funds from donors through government agencies and/or NGOs down to the local level (Hancock 1994). This may reduce local ownership and undermine democratic decision-making while creating new lines of accountability (Bräutigam 2000; Hänninen 2014), notably from NGOs to donors rather than to local populations (Ebrahim 2003).

Governance and Accountability Mechanisms in Political Institutions

Nepal has received foreign aid throughout a period of institutional and political transition, which has also affected lines of accountability and participatory spaces. This period has been characterized by a limited capacity of state institutions to serve checks and balances, separation of power, and the inability to achieve horizontal and vertical accountability. Although the Local Self-Governance Act of 1999 (Ministry of Local Development 1999) provisioned a process of bottom-up planning, it has largely been hampered by the absence of elected representatives between 2002 and 2017. This absence has introduced systemic failures in participation, accountability and service delivery. During this period, local government bodies were run by centrally appointed bureaucrats. These civil servants were not downwardly accountable to the local population. Also, given the

available local capacity at their disposal, they had a disproportionate workload as per the responsibilities entrusted to local bodies according to the Local Self-Governance Act of 1999 and related regulations.

In practice, the resource allocation process in local government units has been characterized by widespread informal practices of patronage, distributional coalitions, pork-barrel politics, and kickbacks (The Asia Foundation 2012). Power brokers, such as local government bureaucrats, politicians and schoolteachers, frequently control people's access to services provided by local governments (Pfaff-Czarnecka 2008; Sharrock 2013). They collude with businessmen and engage in patronage relationships to control the provision of resources to people in their close circles. Patronage is institutionalized in the bureaucratic and political apparatus through the deep-rooted system of *chakari* (Bista 1991): influential leaders and groups receive favors with the expectation that they will provide services and favors in return. Patronage and clientelism, and the lack of sufficient accountability structures and safeguards to assess the use of state resources have led some observers to qualify Nepal as a patrimonial state (Hänninen 2014; Whelpton 2005). However, recent political changes in Nepal – including the promulgation of a new constitution in 2015, with new federal structure and considerable devolution of power to local governments – have raised hopes for more democratic, transparent and accountable governance. The institutional reforms linked to federalism had not been implemented at the time of this study.

Legal and Institutional Context on Integrity

The Government of Nepal has signed several international instruments on corruption.⁵ It also claims to pursue a policy of zero tolerance for corruption through the Prevention of Corruption Act (2002), which criminalizes various forms of corruption including bribery, money laundering and fraud (GoN 2002; TIN 2014; Koirala et al. 2015). Beyond international treaties, the government has taken several policy steps to enhance transparency and accountability. There have been formal accountability institutions in Nepal for several decades. Since 1990, a constitutional body, the Commission for the Investigation of Abuse of Authority, has been in place to serve as an independent ombudsman. There are 20 anti-corruption and oversight agencies. However, there is a lack of confidence in the ability of these institutions to control corruption.

⁵ The Asian Development Bank (ADB) – Organisation for Economic Co-operation and Development (OECD) Anti-Corruption Action Plan for Asia and the Pacific (endorsed in November 2001); the United Nations Convention against Corruption (signed in 2003; ratified in 2011); and the United Nations Convention against Transnational Organized Crime (signed in 2002; ratified in 2011).

The Right to Information Act (2007) (GoN 2007) gives citizens the right to demand information from government agencies and these agencies are responsible for providing any information requested. The government also introduced the Good Governance (Management and Operation) Act (2008) (GoN 2008), which requires that several public agencies operating at the local level have to conduct public hearings and social audits from the subnational level (Article 30). In the subsequent Good Governance Rules (GoN 2009), the government provided further details on social accountability measures such as citizen charters (Rule 14), achieving people's ownership and participation in projects or programs (Rule 17), and procedures for public hearing (Rule 19). The government also developed several measures aimed at enhancing transparency, accountability and participation in local planning, e.g., the creation of ward citizen forums or citizen awareness centers (The Asia Foundation 2012). However, a recent assessment suggests a large gap between law and practice (TIN 2014).

During the 2000s, donors started introducing social accountability measures in their programs. For example, the Strengthened Actions for Governance in Utilization of Natural Resources (SAGUN) program (2002-2008), funded by the United States Agency for International Development (USAID), started public hearings and public audits in community forestry user groups. The program claimed that, apart from enhancing transparency and accountability, these processes led to improved financial management and social inclusion (Maharjan and Shrestha

2006). The German development agency, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), proposed to rely on independent social auditors (GIZ 2015). More recently, several civil society organizations started to develop guidelines on how to conduct public hearings and public audits, and use other accountability tools, under a program funded by the World Bank.⁶ Several (I)NGOs working in the WASH sector have been using social accountability tools (Helvetas Swiss Intercooperation Nepal 2004; Helvetas Swiss Intercooperation 2014; SAP-Nepal 2015). The tools most commonly used are public hearings and public audits. Other tools include community scorecards, community feedback and accountability mechanisms (interview WaterAid, 2016).

The government has emphasized governance and the importance of trust, accountability and integrity in the latest WASH Sector Development Plan (SDP) (2016-2030). The SDP, in particular, highlights water integrity as a prerequisite for effective projects and service delivery. To sum up, there has been an increased awareness and demand for good governance in the WASH sector and beyond. However, the possibility of good governance is largely held back by the institutional vacuum that prevailed until the time of this study and the lack of accountability of local and national policy makers. Entrenched interests of patron-client relationships and distributional coalitions have become pervasive in the absence of regular cycles of elections. These factors represent important challenges to accountability efforts in the development sector.

Findings

In this section, we present the linkages between the social accountability tools and the key concepts outlined in our framework to analyze how the former has the potential to limit or reduce corruption.

Participation

In WARM-P, we distinguished between four participatory arenas: (i) preparatory meetings of WUMPs; (ii) regular user group meetings; (iii) meetings for the public hearings, public reviews and social audits; and (iv) construction

work. Based on the scope of this study, we will focus on the third participatory arena, but will also discuss participation in arenas (ii) and (iv), as they also influence participation in the social accountability events. We also examined interactions among all actors, i.e., water users, water user committee, local implementing NGO, local government and Helvetas, beyond these project spaces.

In the schemes in both case study sites, user group meetings were held every month to every 1.5 months. The public hearings and public audits had the highest rates of participation in both schemes (Table 3).

⁶ A case in point is the collection of 21 tools by Khadka and Bhattarai (2012), with support from the World Bank's Program for Accountability in Nepal (PRAN).

Table 3. Participation in water user group meetings and social accountability events.

Scheme / district	All meetings (including social accountability events)			Percentage of households participating in district accountability events (%)				
	Period	Number of meetings	Percentage of households participating ^a	Period	Public hearing	Public review 1	Public review 2	Public audit
Kalikhola Bandalimadu / Achham	December 2013 to July 2016	24	60	December 2013 to December 2014	79	70	66	81
Sanakanda / Dailekh	January 2015 to September 2016	24	50	June 2015 to September 2016	69	33	47	84 ^b

Source: Meeting minutes of Kalikhola and Sanakanda water user committees.

Notes:

^a In this calculation, it is assumed that the meetings had only one person per household recorded in the meeting minutes. There can be some exceptions, but we consider it to be negligible.

^b Data from direct observation.

Inclusion and Representation

The Helvetas and local government guidelines specifically required that at least 33% of the representatives in the water user committee must be women. This requirement, together with widespread male out-migration in the area, created opportunities for women to participate in the water user committee. In the Kalikhola and Sanakanda water user committees, 36% and 55% of the representatives were women, respectively (Table 4). In both cases, during the selection of committee members, it was ensured that people from different hamlets were represented. The Sanakanda water user committee consisted of people from different castes and ethnicities, and the committee was chaired by a Brahman man who is also a prominent village leader. In the Kalikhola water user group, about 90% of the households are Dalits. Yet, Dalits only represented 64% of the members of the water user committee (Table 4), which was chaired by a high-caste Chhetri man.⁷

During the interviews conducted, a Thakuri female leader expressed that she would like to stand as a candidate for the position of chairperson of the water user committee. However, the NGO facilitator stated that it would be difficult for a woman to carry out the duties of such a position. Despite this, she was still interested in the position.

However, selection of the chairperson took place on a day when the woman had gone to another village to attend a meeting. She felt that she had been tricked and given an incorrect date, and hence missed the opportunity to stand as a candidate. She is now a member of the executive committee. Such anecdotes reveal the structural barriers that limit the opportunities for new political leaders when creating user groups. Thus, despite the representation of women and disadvantaged groups, the key positions are held by individuals from socially dominant groups who are already established political leaders.

While all social groups participated in the regular water user committee meetings and social accountability events, participation was perceived in different ways by different people. For most of the ‘ordinary’ water users, the social accountability events were not necessarily seen as accountability events per se but as regular meetings. A female member of the water user committee stated that she did not know about the public hearing and public audit, but she conveyed the message to everyone about the ‘meetings’. With reference to the public events, she stated, “Yes, I have attended the ‘meetings’. However, I don’t concentrate on what is said. I don’t have time to attend most of the meetings. Sometimes I go, listen to a few words and come back home” (key informant interview, Sanakanda, September 2016).

⁷ As will be discussed later, he quit that role because villagers suspected him of embezzling funds during the procurement process and was replaced by a Dalit man (a schoolteacher).

Table 4. Representation in water user committees by caste, ethnicity and gender.

Water user committee members	High caste		Janajati		Dalit		Total	
	Male	Female	Male	Female	Male	Female	Male	Female
Kalikhola Bandalimadu, Achham district	3	1	0	0	4	3	7	4
Sanakanda, Dailekh district	3	3	0	1	2	2	5	6

Source: Minutes of the meetings of Kalikhola and Sanakanda water user committees.

However, other respondents viewed the social accountability events as a discussion detailing the project budget and expenditure for greater transparency, as was the case with a female leader and water user committee member in Sanakanda: *“It (the social accountability event) is a process to discuss the inflow and outflow of budget in any project. It is not limited to our village but is organized at the VDC level too. In this process, we discuss how much money was spent and how much money is left now. It is a transparent process where everyone participating can understand.”* (Key informant interview, Sanakanda, September 2016).

On the other hand, for the chairperson, the social accountability events represented primarily a requirement to ensure the legitimacy of their work towards Helvetas and a key step for justifying the release of funds for the scheme. This is apparent from the documentation of the minutes of the committee meetings in both the water user committees. While the minutes of the meeting in Sanakanda were more detailed than that of Kalikhola, there was no or very little information about the key concerns and issues raised by the water users during the public audit we attended or the FGDs. The meetings primarily documented the decisions that can be passed on to the supporting agencies to release the funds. Accordingly, for the user committees, the social accountability events primarily represented a means to assess the funding requirements rather than to institutionalize grassroots debate and deliberation.

Quality of Participation

We were able to assess the quality of participation during one public audit we attended in the Sanakanda scheme on September 18, 2016. The audit was conducted in the premises of the village high school. In total, 43 people (25 males and 18 females) attended the event, out of 51 registered users. Members of the water user executive committee were seated in the front, while the chairperson was standing and speaking (Figure 4). With the water user committee on one side of the room and users on the other side, the setting favored confrontational rather than collaborative forms of participation.

Although the event was to be organized and led by the water user committee, it is the local NGO worker who first spoke to introduce the meeting and present the objectives of the public audit. The participatory arena was clearly an invited space, created by WARM-P. During the public audit, the chairperson spoke almost exclusively. It was only at one point that the treasurer spoke to clarify a few points. As a result, most of the participants, including the water user committee members, were merely spectators at the event. The NGO worker was also steering the process in the background by assisting the chairperson whenever some points in the notes being read out were illegible.

After the chairperson presented the budget information, he invited the water users to ask questions and provide feedback. However, nobody responded. The NGO worker then provided a suggestion box, and distributed paper and pens so that the participants could anonymously submit their concerns. When the water user committee members left the room for a few minutes, a few participants put their pieces of paper in the box. This was more effective in providing a platform to raise voices, but it excluded those who were illiterate, and illiteracy is particularly prevalent among women and marginalized groups. According to the records available in the WUMPs, the Mastabandali VDC (where the Kalikhola scheme is located) had a literacy rate of 37% in 2011. The literacy rate in Goganpani VDC (where the Sanakanda scheme is located) was approximately 81% (with male and female literacy rates of 87% and 75%, respectively) in 2013.

Transparency

Transparency was the foremost objective highlighted at the public events, as outlined by the NGO worker at the beginning of the public audit held in Sanakanda:

“Why are we carrying out a public audit today? It is because it will clear all your doubts about the money that was used for the project and voluntary labor (*shramdaan*) received. We will give you a detailed explanation to create transparency among us. [...] [Today] the user

committee will tell you about the status of the funds that were collected. We will also discuss about the money and the materials that were used for the project and what is remaining now. Our main objective is to win the trust of the public by making things transparent.”

In the project, transparency has focused on providing users with technical and financial information about the scheme (Table 5).

The users we interviewed stated that they received information about the project’s progress, wage payments,



Figure 4. The chairperson of Sanakanda water user committee provides details on progress made during the public audit event, while the user committee sits in the first row in front of the participants (*photo*: Hari Dhungana, September 2016).

Table 5. Information provided to water users during the social accountability events.

Attribute	Public hearing	Public review	Public audit
Information provided to users	Agreement about project initiation, basic information about the project, creation of a maintenance fund, opening a bank account, and the identification of funding agencies.	Expenditure against instalments received, enforcement of community rules, execution of total sanitation programs, clearance of financial compliance, progress on project work and remaining work to be done, action plan.	Total cost of the project, itemized cost breakdown and cost to individual households to gain a private tap connection, cost sharing between the participants – cash and in-kind contributions from WARM-P and the local government.

Source: Minutes of the meetings of Kalikhola and Sanakanda water user committees.

or remaining activities. However, our findings indicated that the ability to access and make use of this information was shaped by a person's position, level of education, and migration status, further conditioned by structural barriers associated with entrenched patriarchy and caste relations. Many male users in the Kalikhola scheme who seasonally migrate to India for work stated that they did not know about the project budget because of their frequent travels. Some female members of the water user committee, especially those from a higher caste and in executive positions (typically the treasurer), had relatively good knowledge about the project, and procurement and other decision-making processes. Yet, how the budget is used was still unclear, as a woman from the Sanakanda water user committee noted: "They provide information on the amount that was withdrawn and the amount that was spent. However, we are not told how the money was spent. Even though being members of the water user committee, we can't understand the budget properly. We have a right to see all aspects of budget expenditure. However, when asked, they always give excuses by stating that the register is not there or the bills are somewhere else, etc. Large amounts are discussed but small amounts (*expenditure*) are not clear. Despite being in the committee, we can't raise our voice." (Key informant interview, Sanakanda, September 2016).

Most of the female members from disadvantaged groups (especially Dalits) had even less knowledge about funds and decisions. They indicated that they heard about the project's expenditure but forgot it, while some of them stated, "*I'm not educated and I don't know about this*" (interview, water user, Sanakanda, September 2016). During the public audit in Sanakanda, the chairperson made a specific statement to clear suspicions of fraud related to the purchase of the construction material. However, from the figures he communicated, it was difficult to identify whether there had been any fraud. The information was communicated using a formal language. In their guidelines, Helvetas Swiss Intercooperation (2014) suggested using a billboard to display financial information, but in this case, the chairperson communicated the budget details orally. It was difficult to understand the long list of figures given without any visual aid, even for an educated person.

Many Dalit users were more concerned about their contribution of labor to the construction work and their wages than about detailed project expenditure. There were mixed feelings about the transparency regarding wage payments in both schemes. Most workers, including the Dalit respondents we interviewed, believed that the calculation of wages was fair. However, a few participants during the public audit and a couple of female respondents expressed doubts about fair and transparent payment of wages. Many did not fully understand the detailed wage calculations (e.g., how to estimate compensation for the work done), but believed that the leaders did not cheat them. The public audit, however, provided an opportunity for the chairperson to clarify a

question included in the suggestion box on the wage rate and payment of wages.

In addition, across the two case studies, water users were expecting more transparency regarding the design of the tank and distribution systems. In Sanakanda, a Dalit hamlet (called Mijar Tole) was excluded from the scheme and the inhabitants felt they had been unfairly treated:

"We don't know why we were not included in the scheme. Though we had raised the issue regarding our exclusion from the water system, our voice was not heard. [...]. When the team (*from Helvetas and the local NGO*) came to distribute water, people did not speak. So, unless you speak, how will they know about your issues and concerns? When the team arrived, we were not in the house, and we were not even aware of their arrival. Nobody informed us that the team will be coming. Had we known, we would have stayed back home."

The chairperson of the water user committee and other users stated that there was insufficient water in the source to also supply this hamlet. Yet, people from the Dalit hamlet felt unhappy due to the injustice, because it was not clear to them why there was sufficient water for others but not for them.

In Kalikhola, water users did not understand why the tank capacity of 5,000 liters was insufficient to fully meet their water demand. They thought that the technicians carried out the design in haste with limited consultation, despite the participation of local people in other processes, including preparation of the WUMP, formation of the water user committee and execution of the scheme. In defense, Helvetas stated that the capacity of the tank could not be increased further due to limitations of the water source. However, many users were not convinced by the response, as they pointed to another project located near their village where they felt that the tank was unnecessarily large.

To sum up, on the one hand, there were efforts to enhance transparency in financial information, but the details provided were still unclear due to different literacy levels among actors (NGO, chairperson, water users) and poorly adapted means of communication, resulting in limited chances to expose/reveal cases of corruption. On the other hand, there was no mechanism in the project to systematically provide the information that water users required and considered important, such as social justice issues (equity in wage payments and water distribution).

Voice

In the two case study sites, illiteracy and lack of education emerged as important barriers to voice. Many committee members stated that they did not speak during meetings because they felt they 'did not know things',

especially those who are illiterate. During an interview, a Dalit female member of the water user committee in Sanakanda stated, *“We are in the water user committee just as a member. The chairperson provides details about the expenditure. Due to the lack of education, I don’t understand the information clearly. Other educated people must know about the budget breakdown.”* Other Dalit women interviewed in Sanakanda stated that nobody could speak against the chairperson, stressing the existence of knowledge barriers and the role of epistemic authority.

During the Sanakanda public audit, we noted that it was primarily the chairperson who spoke during the meeting. The suggestion box provided a platform for water users to raise their concerns. One grievance was related to the financial information provided. Another was about the payment of wages and different payments made to different households. Other grievances raised were related to equity in access to water:

- The promise was to have an equal flow of water from 51 taps, but now some taps have water and others have less or no water at all.
- Fifty-one households received water, but what about the households that did not?
- The pipe did not reach the household.

Some users in Sanakanda stated that they had received water only for half an hour or two hours per day during the previous few months. The chairperson read out the grievances one after the other and responded to the issues raised. However, nobody dared to ask any further questions or discuss and clarify the responses given by the chairperson. Also, nobody asked questions from the local NGO, representative of Helvetas or the VDC secretary who were present at the meeting.

It is important to note, however, that users largely voiced their concerns through informal interactions outside the participatory invited spaces created by the project. For instance, indigenous Magar men and women, living in a Magar hamlet in Sanakanda (*Chhahare Tole*), went directly to the chairperson when they heard about the scheme later on, because only three out of 15 households were included in the scheme. A woman stated, *“My husband even went to the chairperson’s house to request for water, but he said that the source of water was insufficient. After a long discussion, he said he would look for another source of water near this hamlet.”* In the case of Kalikhola, water users raised their voice to request for a larger tank from the Rural Development Centre (RUDEC), the local partner NGO which facilitated the scheme. Whereas this points to the existence of informal channels for raising the voice, there were no strong accountability mechanisms in place, such as possible ways to sanction the NGO, technicians or Helvetas in case of faulty or inequitable design and construction.

Accountability

Several relatively minor issues raised by the water users were considered and addressed by the chairperson, though they were not necessarily channelled through the public events. These issues were related to irregular water distribution, which was reported to and fixed by technicians from the project. However, the more major issues related to design of the scheme and equity in water distribution, such as the exclusion of the Dalit hamlet, have not been addressed in a manner that was satisfactory to the users. Inhabitants from the Dalit hamlet protested to the chairperson and, in one instance, threatened to cut the pipeline if they continued to be denied access to water. In the end, the chairperson had to commit to provide water to the hamlet from another source.

During the public audit in Sanakanda, the chairperson had to answer the questions raised by water users during the meeting. However, he was not accountable for some of the issues raised, such as the exclusion of some users from the system due to design, and the local NGO and Helvetas were accountable for such issues. For instance, the chairperson had little control over the complaints related to unequal water delivery and he stated that the technician under WARM-P would check for any technical faults in the system, especially since operation of the water system had just begun and still required a few technical fixes. He also stated that the system could not be designed to serve more households because of the limited capacity of the water source. The presence of the NGO worker and representative of Helvetas helped, to some extent, to ensure that the chairperson was responsive to the users and built in some enforceability. This also provided a channel to enhance the accountability of the NGO and Helvetas. The NGO worker did respond to some of the users’ concerns regarding water delivery, but his answers clearly transferred accountability to the water user committee, as he declared that the NGO was not responsible for water distribution and the water user committee was responsible for developing fair water distribution rules. Helvetas ensures that a follow-up visit will be made to detect and solve minor technical problems in the schemes for up to two years after project completion, a practice that is relatively rare in the water development sector in Nepal. However, this cannot address major water allocation issues.

Corruption

The aim of using social accountability tools in WARM-P was to limit corruption among water users, but it was outside of their scope to make implementing and funding agencies accountable to users. Helvetas stated that no cases of corruption were ever revealed during the social accountability events. Rather than trying to directly link the social accountability events with cases of corruption, we looked for the potential of these events to reduce the

opportunities and space for corruption. We identified five potential areas as weak spots where corruption may manifest during the project: cost estimation, procurement, wage payment, political capture, and nepotism.

Here, we focus on two of these weak spots, i.e., cost estimation and procurement, based on the empirical evidence we collected.

Helvetas mitigated some of the corruption risks related to cost estimation and procurement through specific institutional arrangements. The organization hires external engineers, located outside of the districts where WARM-P is implemented, to be involved in the design and cost estimation of the scheme. Helvetas directly provides most of the construction materials.⁸ The organization contributed material equivalent to 25% and 31% of the project cost in Sanakanda and Kalikhola, respectively. The main reason for Helvetas procuring most of the materials was to ensure the availability, low prices and good quality of materials by purchasing in bulk. Thus, opportunities for corruption existed only in the procurement of smaller items such as private taps and sanitation materials. These were purchased by one (or sometimes two) of the executive committee members — the chairperson, who occasionally picked another committee member (usually the treasurer). A Dalit woman in Sanakanda noticed that the chairperson usually went to purchase materials alone.

We discovered one case of over-invoicing the cost in the Kalikhola scheme in 2014. During the preparations for the public audit in July 2014, the village maintenance worker accused the chairperson of over-invoicing the purchase of sand, by increasing the number of trolleys used to

transport it. The maintenance worker had first-hand knowledge of the amount of construction materials used in the scheme. When he heard about the extra number of trollies invoiced for sand, he accused the chairperson of the fraudulent act. Together with the chairperson, the village maintenance worker and the secretary of the water user committee went to meet the trolley owner. As the trolley owner reported a lower figure for the number of trollies, the maintenance worker and secretary felt that the chairperson and the trolley owner had colluded and cheated the user committee. Soon after the first public audit, the chairperson paid the excess value charged for purchasing sand to the user committee and left for India. The minutes of the water user committee meeting show that a public audit was held in July 2014 and the finances were approved, but there was no record of subsequent meetings of the user committee. Several meetings were convened but not documented for a period of five months from late July to late December 2014. The new chairperson indicated that the embezzlement of funds was discussed during the public audit, although it was not documented in the minutes.

The chairperson, having been challenged in the public audit and also being questioned by a predominantly Dalit population, found himself disgraced. The community calculated a certain amount of arrears and the chairperson paid that amount⁹ before leaving to India. The information, narrated by one informant during an informal conversation, was somehow confirmed by the father of the chairperson. Without referring to corruption, the father stated that his son had lost a large amount of money by ‘providing a service to the village’ and had to take a loan to repay that loss, and thus had to go to India for employment to repay that loan.

Discussion and Conclusion

In this study, we explored the use of social accountability beyond the public domain, in the realm of the development sector. Scholars have defended the need to combine increasing citizen participation and implementing reforms of political and administrative institutions (Gaventa 2002; Ackerman 2004; Rocha Menocal and Sharma 2008; Baiocchi and Ganuza 2014). Based on our findings, we identified the need for a third pathway for accountability, i.e., creating informal mechanisms of accountability through informal

checks and balances rooted in peer pressure and social relationships. This study revealed that the use of formal accountability tools does not seem sufficient to enhance voice, transparency and accountability, unless these tools are combined with informal tactics. This is illustrated by the instance of the corruption case in the Kalikhola scheme. The village maintenance worker, who can understand the technical details and the budget, could and had interest to reveal the case only because he was not related to the chairperson through kinship or

⁸ The risk of corruption taking place during the procurement of in-kind material was not explored in this study. It is expected to be covered within the processes of internal control systems, checks and balances, and mechanisms to protect the integrity set up by Helvetas.

⁹ The amount was not recorded or specified by anyone, and both the chairperson and village maintenance worker were in India at the time the fieldwork was carried out.

political ties. Maintaining a kind of oppositional political disposition within the water user committee or between the chairperson and another person who has easy access to information is thus likely to create an environment conducive to integrity. Similarly, the involvement of more than one individual in the purchase of materials may be an effective strategy to mitigate corruption risks. Such tactics are not necessarily very elaborate but need to be based on an understanding of social relationships and power dynamics. Further research on the role of such informal accountability mechanisms might support better consideration of this third pathway into social accountability discourses.

Furthermore, we defend the need to move social accountability mechanisms beyond a financial focus, in the case of water supply schemes. Generally, water service delivery in the Global South, especially in hilly areas, is plagued by inequities in water allocation and distribution (or perceptions of inequities) that go beyond concerns about corruption. The interplay of biophysical and social factors, such as topography, seasonal variability, and social and gender norms, make up water systems that are complex socio-ecological systems. In our case studies, most of the water users' concerns were related to perceptions of injustice. Inequity in water distribution can result from multiple causes ranging from nepotism and gender and caste discrimination to free riding driven by self-interest, and the lack of fair distribution rules. However, perceptions of inequity and injustice can also be related to a lack of transparency on the biophysical constraints affecting the system design and how the system can and should perform, as in the case of the Kalikhola scheme. It implies the need to include water rights and water allocation issues at the core of the project. We recommend a true codesign of the schemes involving all actors that makes explicit and transparent the range of technical and institutional options available, and involves a negotiation based on how different options might affect water service delivery across different social groups and users. This means that the scope for transparency and accountability in the water sector should be enhanced to include funding and implementing agencies, NGOs and government authorities, who should also participate in the codesign and negotiation processes.

Lastly, the limited open discussion that took place during the public audit events also highlights the potential gap between western ideals of negotiation and deliberation

and cultural norms and social barriers (Fraser 1990; Young 2000). First, we revealed the difficulty to communicate financial information with a 'clear transparency' to illiterate citizens and people with a low education level. However, more importantly, speaking up against a higher authority is a significant challenge in rural Nepal, as local relations are historically and culturally constituted, and deeply rooted in family histories, castes, and economic relations and exchanges. In Kalikhola, the public audit event provided a platform to discuss the embezzlement of funds revealed by the maintenance worker and resulted in follow-up action. It is interesting that these discussions were not recorded in the meeting minutes and shows that the platform for deliberation set up by the project was reappropriated by local people for their own needs. In a way, the fact that no corruption case was ever revealed according to the records of the social accountability events does not mean that these events have been ineffective. They might have provided a platform to raise voices or just been a symbol signifying that accountability is important. Yet, despite having potential symbolic importance, there are doubts on the extent to which social accountability tools can challenge an entrenched patronage-oriented value system that defines relations within the community in Nepali villages, and between the community and development agents. As revealed in Sanakanda, nobody dares to openly challenge or even address the chairperson, who holds several key positions in the community, and nobody would think of electing someone less influential. As other scholars noted, participation without attention to power and politics will lead to voice without influence (Gaventa 2002). This calls for broader institutional changes that allow the creation of awareness and sensibility towards dominant and unfair power structures. This includes, for example, working with local governments to become downwardly accountable, supporting the emergence of inclusive grassroots organizations that can raise awareness of citizens' rights to information and accountability mechanisms, and create a culture of ensuring that the actors involved (e.g., local elite, local governments and development institutes) are held accountable. Overall, our recommendations span a change transformation spectrum from considering and navigating around local social relations and hierarchies to challenging power structures through deeper institutional reforms.

These issues are discussed further by Otto et al. (2019) in the multi-country analysis that this Nepal country case study contributed to.

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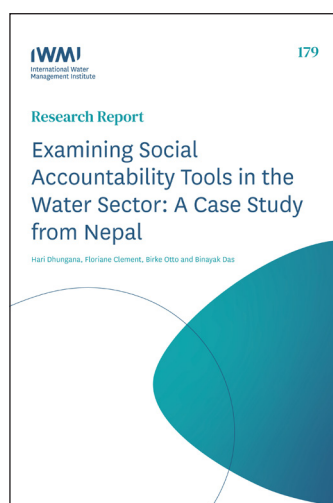
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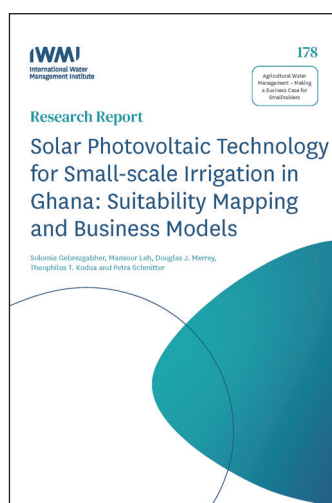
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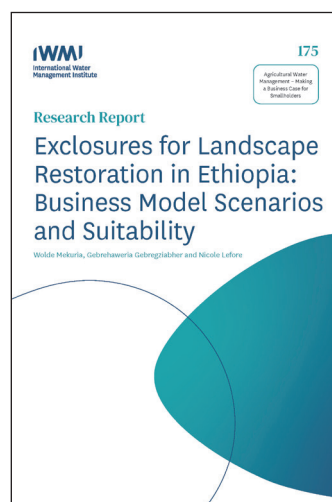
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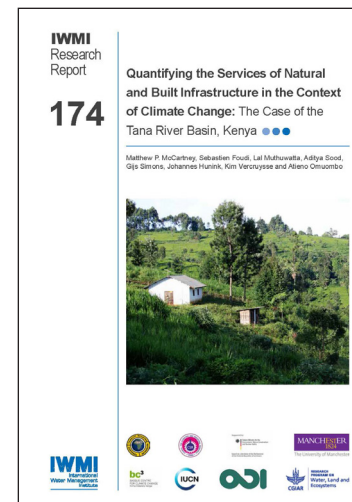
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Headquarters

127 Sunil Mawatha
Pelawatta
Battaramulla
Sri Lanka

Mailing address

P. O. Box 2075
Colombo
Sri Lanka

Telephone

+94 11 2880000

Fax

+94 11 2786854

Email

iwmi@cgiar.org

Website

www.iwmi.org