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ETHICAL DISPUTES, COORDINATING ACTS AND NGO ACCOUNTABILITY: EVIDENCE FROM AN NGO RIVER-CARE PROGRAMME IN MALAYSIA

Abstract

We use the Theory of Orders of Worth (OW) espoused by Boltanski and his associates to understand how disputes emerge in situations and how such disputes themselves reach agreements in the context of community engagements by an NGO. Based on a nine-month period of fieldwork at an NGO river-care programme in Malaysia, we find that, in situations of disputes, coordinating acts are predicated upon moral justifications by social actors, making the programme accountable to multiple stakeholders. Moreover, these coordinating acts develop dialogic accounting and transform felt accountability forms into adaptive accountability forms. We conclude that NGO accountability in a developing country like Malaysia is a manifestation of the ability of moral justifications governed by multiple orders of worth and that such adaptive accountability forms mediate to assimilate global development agendas into local policies and programmes.

Keywords: NGO accountability; Malaysia; Disputes; Coordinating acts; Order of worth; Moral justifications

1. Introduction

Non-governmental organisations (NGOs) have been under the spotlight on the issues of accountability (Agyemang et al., 2009; 2017; Dixon et al., 2006; Ebrahim, 2003a; 2003b, 2005, 2009; Hall and O'Dwyer, 2017; Kraus et al., 2017). A recent debate concerns the co-construction of NGO accountability (Agyemang et al., 2017; O'Dwyer and Boomsma, 2015) produced through external impositions and internal feelings, as NGOs operate with the financial support of funders as well as the active engagement of local stakeholders. As NGOs are obliged to report on the efficacy of operations for which funds are provided, funders demand formal accounts with reasons for the conduct (Roberts and Scapens, 1985). In contrast, local stakeholders demand more than funders do, as they conceive that the efficacy of the services must be accounted based on ethical or value-based justifications (Messner, 2009). Consequently, NGOs tend to produce multiple forms of accountability. As O'Dwyer and Boomsma (2015) articulated it, there are three ideal forms of accountability: imposed, felt, and adaptive. They have argued that externally imposed accountability is shaped by the feelings of local stakeholders, transforming such felt accountability into an adaptive form.

Extending this debate, we build on the theory of Orders of Worth (OW) espoused by Boltanski and his associates (Boltanski and Thévenot, 2006; Thévenot, et.al., 2000) to understand how adaptive forms of accountability are constructed over disputes which occur in situations – regimes of action, as Boltanski and Thévenot (2006) articulated it. In doing so, we report on a field study of a Malaysian NGO river-care programme that experienced some disputes, leading to an issue of moral justification – how people with multiple world views justify their choices and actions to produce accountability. A nine-month fieldwork period at this river-care programme provided us with rich and nuanced evidence on how this NGO deployed coordinating acts, resulting in a co-construction of multiple forms of accountability and a dialogic form of social accounting, despite the disputes that occurred (Agyemang et al., 2017; O'Dwyer and Boomsma, 2015).

Recent research on dialogic accounting (Bebbington et al., 2007; Brown and Dillard, 2013; Dillard and Roslender, 2011; O'Leary, 2017; Thomson and Bebbington, 2005; Vinnari and Dillard, 2016) resonates with this adaptive accountability form, which is also embedded in a context of polyvocal social accounting practices rather than a monologic practice that privileges hierarchical accountability for funders. In a polyvocal context, adaptive accountability takes alternative forms, with narratives, photographs, videos, games, pictures, exhibitions and so forth, through which dialogic accounts are produced to capture stakeholders' heterogeneous voices, viewpoints, and perspectives. For example, echoing such a perspective, Contrafatto et al. (2015) explored how sustainability accounts are codified via cultural media and associated symbols to emancipate communities towards a sustainable life. We see that such accountability types are embedded in regimes of action where people justify and/or critique what they do – multiple views become contradictory, justifiable, or negotiable. These regimes of action create pragmatic social spaces for individuals to deploy such 'things'

as institutions, objects, programmes, and ideas, which Boltanski and Thévenot (2006) refer to as OW or higher order principles upon which individuals rely when making their justifications over disputes.

Accountability entails the justification of those actions in relation to OW – giving and demanding reasons for conduct (cf. Roberts and Scapens, 1985). While NGOs are imposed to deliver upward accountability to funders, the stakeholders may seek 'conversations for accountability' (Agyemang et al., 2017). Hence, both 'imposed accountability' and 'felt accountability' (felt by others) appear, resulting in an adaptive form of accountability (O'Dwyer and Boomsma, 2015). On this phenomenon, we have several questions. How is the 'other' involved in this co-construction, especially under situations of disputes? What are the roles of institutions, programmes, structures, relations and objects in this regard? How can a dialogic form of accounting be conceived over underlying disputes? Such questions have been inadvertently neglected, except for the recent work by O'Dwyer and Boomsma (2015), who showed how this co-construction occurs, but with little attention to acts of moral justifications under the situations of disputes. We aim to address the above questions *vis-à-vis* coordinating acts in a regime of action and the role played by moral justifications.

The river-care programme we studied is one such regime of action. To achieve a sustainable development aim propagated by global development advocates (see Graham and Annisette, 2012; Hopper et al., 2012, 2017; Unerman, 2012), the NGO performs education activities, holds multiple views of social accounting, maintains a vibrating institutional arrangement and uses a variety of structures, relations and objects to deliver accountability. Broadly, the river care programme is sandwiched between two shifting institutions: the government and the local communities. On the one hand, as a former British colony, Malaysia's government, the funder, is largely preoccupied with rule-bound, ritualistic mechanisms through which the NGO is subject to an imposed form of accountability (Ness, 1967; Siddiquee, 2013). On the other hand, the local communities are dominated by patronised relations and people's living rituals, through which a form of felt accountability is developed. The NGO is thus subject to deliver a different sense of responsibility to these people, as their consent ensures the legitimacy of the NGO's existence. We saw how coordinating acts (e.g., conversations, negotiations, critiques, and justifications) performed between these two extremities resulting in the use of social accounting (e.g., narrative, exhibitions, photographs, pictures, games) through the practices of both upward accountability and downward accountability. We unpacked the processes of these coordinating acts and the resultant social accounting ideas, the established institutions (i.e., practices and rituals), and the prevailing social relations (i.e., convivial kinship relations). By doing this, we were able to understand how such an adaptive form of accountability mediated between the local and global to assimilate global development agendas into local policies and programmes (see Alawattage et.al., 2019; Graham and Annisette, 2012; Hopper et al., 2012, 2017; Unerman, 2012).

The paper's contributions are twofold. First, it extends the recent conversations on adaptive accountability (Agyemang et al., 2017; O'Dwyer and Boomsma, 2015). While building on the ideas of three regimes of accountability (imposed, felt, and adaptive), we use an alternative theoretical lens to understand how accountability is implicated in coordinating acts when agencies mobilise multifarious objects, manifesting a specific commonwealth, or converge others together to attain a legitimate compromise. This has an implication for our understanding of social accounting from an NGO accountability perspective on moral justification, which may compromise short-term benefits for long-term, sustainable transformations. Moreover, it has an implication for our understanding of how global development agendas such as sustainable development are assimilated in local programmes and projected through such attempts at the construction of adaptive forms of accountability (Alawattage, et.al., 2019; Graham and Annisette, 2012; Hopper et al., 2012, 2017; Unerman, 2012). Second, the paper contributes to the NGO accountability literature itself by illustrating how a government, rather than an external funding body (cf. Agyemang et al., 2017; O'Dwyer and Unerman, 2007; O'Dwyer and Boomsma, 2015), inserts formal obligations on the conduct of an NGO. We report on how the government bureaucracy, which developed through colonial, postcolonial and neo-colonial ramifications, demands formal accounts, whereas the local communities are educated and convinced to use informal and convivial relations to account for a green agenda of development through democracy, empowerment, and emancipation. This analysis extends our understanding of how an NGO is placed in a complex web of OW in the delivery of both sustainable development and associated advocacy roles (O'Leary, 2017).

The remainder of this paper is structured as follows. Section 2 provides a theoretical perspective on accountability based on ethical pluralism, with reference to Boltanski and Thévenot (2006) ideas of OW. Section 3 describes the context and method. Section 4 offers an analysis of how an adaptive form of accountability was constructed over historically evolved critical disputes, which have cascaded down to the river-care programme we studied. Section 5 discusses our analysis and offers a conclusion with directions for further research.

2. Theoretical Framing

2.1 On NGO accountability: The remaining issues

Accountability is widely regarded as a process in which people explain and justify their actions to distant others (Roberts and Scapens, 1985). It is a mutual exchange relation, as some demand an account with justification while others provide clarification of their actions (Messner, 2009). As Roberts and Scapens (1985) observe, this exchange relation embodies a moral order in which rights and obligations are defined. Consequently, certain 'expected behaviour' is reflected on accountability, determining what, how and to whom the organisation and individuals are obliged to explain, justify, and take responsibility. Drawing on Giddens' structuration theory, Roberts and Scapens (1985) argue that this 'expected behaviour' is far more than a technocratic rule: it is fabricated through a 'duality of structure',

which produces and reproduces a form of social life. This reproduction manifests how this 'expected behaviour' is determined, interpreted, negotiated, and internalised by the actors involved, but it seems somewhat fickle and unpredictable and subject to power relations in some situations. Accordingly, many organisations, including NGOs, materialise this requirement by deploying accountability objects, relations, and practices, such as reports, performance evaluations, participation, self-regulation, and social audits (Ebrahim, 2003a).

The delivery of upward accountability to donors and other funders and downward accountability to beneficiaries (Ebrahim, 2009; O'Dwyer and Unerman, 2008) must be understood in relation to this 'expected behaviour'. Roberts (1991) extends this understanding by drawing upon Foucault's (1979) disciplinary power and Habermas' (1987) interaction. He asserts that upward accountability is a hierarchical form featuring coercive and disciplinary characters that enable the human being to be governable, calculable, and visible from a distance. Such exchange practices then socialise the actors with an instrumental mentality, symbolising a sense of solitariness to their inner selves (Roberts, 1991). In contrast, Roberts (1991) also draws on Habermasian ideas on 'universal pragmatics', which seeks rational consensus grounded in non-distorted (interactive) communications, leading to an 'expected behaviour'. This is a more humanising, face-to-face, fluid, flexible, and informal form that Roberts (1991) calls 'socialising accountability'. Consequently, this form becomes more than mere downward accountability – actors are now more liberated and engaged in dialogic and democratic practices and thereby constructing a sense of interdependent selves.

The remaining issues, then, are how accountability in action can be understood in relation to the conundrum above and how social accounting can be envisaged therein. O'Dwyer and Boomsma (2015) address these issues by proposing three regimes of accountability, as we mentioned at the outset: imposed, felt, and adaptive. While imposed accountability is an upward form characterised by a narrow view fortified with formal and cohesive reports and quantitative metrics, felt accountability is a downward form conveying social perspectives of the conduct based on the ethical or value-based dimensions of the social and political setting. When two such forms co-exist, as O'Dwyer and Boomsma (2015) observe, a series of balancing acts can occur, leading to an adaptive form.

This adaptive form gives rise to different types of social accounting, such as narrative, oral, exhibitions, photographs, pictures, games, media, stories, etc (Gray, 2002). We see this as a form of dialogic accounting (Bebbington et al., 2007; Contrafatto et al., 2015; Dillard and Roslender, 2011; Dillard and Vinnari, 2019; Thomson and Bebbington, 2004, 2005) which expands the boundary of social accounting (Ball, 2004; Bebbington and Gray, 2001; Gray, 2010, 2013; Owen, 2008) and promotes dialogic engagement (Dillard and Roslender, 2011; Lehman, 2001) towards a sustainable life trajectory of the people or the communities in question. Contrafatto et al. (2015), for example, adopt this perspective to understand how social accounting is implicated in the production of such a sustainable life. While the authors

acknowledge that the social accounts produced represent "localised metrics or language" and transcend boundaries for stakeholders' engagement (p. 133), they ignore the confrontational and agonistic nature of social accounting which may produce adaptive accountability. In this regard, Brown (2009) explains, "dialogic accounting rejects the idea of a universal narrative, preferring to think of societies as contests of narratives" (p. 317). Such social accounts are the result of negotiation and reconciliation between conflicting and discrepant voices, values, and perspectives. While we see merit here, building on Boltanski and Thévenot (2006) pragmatic sociology, we move to an analysis that focuses on the moral justifications of this co-existence, which is missing in the extant literature.

2.2 Accountability as a legitimacy test: escaping the ethical dispute

We concur that accountability is implicated in an overall social-ethical axiom or 'expected behaviour'. To this end, we presume that society encompasses attempts at a legion of agreements occurring through a heterogeneity of justifications in situations of disputes (Annisette and Richardson, 2011). Accountability is thus a social practice in which diverse principles of equivalence are tested by a vast number of social actors referring to cognitive, realist, and pragmatic approaches to attain and maintain legitimacy. Hence, accountability invariably manifests legitimacy tests (cf. Patriotta et al., 2011): being cognitive and realist, it involves engagement with the individuals and their use of material artefacts, which produce equivalence (see Thévenot, 2001, p. 408); and being pragmatic, it demonstrates the capacity to organise people and things into a general form through the deployment of investment formulae (ibid.). In this way, accountability must be seen in terms of its 'governing and coordinating' dimensions, embedded in ethical grounds based on legitimacy tests, rather than its 'exchange' attributes, based on mere transactions. In our study, we see the same in the case of the river pollution dispute, which requires consensus from stakeholders – the NGO, the government, and the local communities. We thus engage Boltanski and Thévenot concept of OW to explore how an adaptive form of accountability is constructed.

OW assume that society is made up of a variety of critical disputes or disagreements, which require critiques and justifications[1]. To this end, social actors refer to certain higher-order principles or OW, which provide us with tools for making sense of moral justice. Boltanski and Thévenot (2006) outline six hypothetical orders or 'common worlds': inspired, domestic, civic, fame, market, and industrial (for a helpful summary, see Annisette and Richardson, 2011). Later, Thévenot et al. (2000) add a seventh common world: green order. These common

[1] For Boltanski and Thévenot (2000, 2006), society should not be interpreted via the Marxist and post-Marxist sophistication that social relations are power relations embedded in a hierarchical relationship. It should also not be interpreted as a utilitarianism-derived sociology in which the social actors seek to assume their relationship as a strategy to maximise their interests, or a dispositionalist model of sociology (e.g. Bourdieusian and Foucauldian) in which structural and cultural dynamics will be inscribed to the agent throughout its whole life. Instead, the society should be seen as encompassing a legion of durable, dynamic and substantial agreements under which various situated critical disputes have been addressed. Here, our society is made up of multiple discords amongst a heterogeneity of justification regimes, and its construction has emanated from organizing this social dissonance.

goods serve as a normative mode of evaluation and as fundamentals for people to determine: (1) how they must behave, (2) what they should commit, (3) how the state of worth can be determined, (4) who should be included, (5) what the common capacity of members should have when they rise to serve the common good, (6) how the members sacrifice their need to achieve the overarching common goal, (7) how the worthy and unworthy members are interrelated, (8) how their social relations are tested and readjusted if necessary, and (9) when they are treated as less worthy. These are the parameters which provide some basis for acts of coordination, despite their temporal and spatial dimensions (Boltanski and Thévenot, 2006; Thévenot et al., 2000).

If there is a 'breakdown' or 'rejection of distribution of worth', there can be a situation of what Boltanski and Thévenot (2006) call 'natural uncertainty'. Accountability then takes the form of an equilibrium or optimisation mechanism that manifests a particular 'model world of justice' to resolve natural uncertainty. To cope with this, accountability is exercised by submitting to a reality test in which uncertainties, contingencies, and noise are avoided to offer a valid proof of worth into a specific 'commonwealth'. Here, the test is repeated until an acceptable 'model of justification' is ascertained without resorting to violence. At this stage, all relevant subjects and objects are juxtaposed into an objective exchange mechanism to reach a legitimate agreement (or optimisation/equilibrium) – a single ethical overtone to preside over the situation. This process requires qualified objects such as accounting reports and performance metrics in order to convey a social meaning about the action being taken. However, the qualified object can entrench multiple identities when it is qualified in terms of more than one unitary order of worth. Under such circumstances, social actors exploit their reflexivity to determine how the object can be leveraged to substantiate their critiques and justifications in the composite situation.

We take this view of critique and justification to understand the giving and demanding of accounts. In producing accountability, account-giving means behaving justifiably for other actors in terms of how they value higher-order principles. Rather than thinking about accountability as a manifestation of power relations, this ethical form of account-giving operates as a social mechanism through which the social being exercises the discretion to opt for a 'world' to dictate and justify their action. In contrast, account-demanding stems from the way in which social actors have recourse to such a 'moral world' to critique the actions of others. Consequently, negotiations occur between account-giving and account-demanding towards a legitimate equilibrium, which addresses the issue of natural uncertainty.

When two or more OW collide with each other, there can be a critical dispute or uncertainty which makes accountability more complicated. This can only be resolved by eliminating the clash without referencing a single model test dominated by a particular worldview (Boltanski and Thévenot, 2006). To this end, social actors are assumed to be morally competent to abandon any notion of the common good, rather than promoting a single world (Boltanski

and Thévenot, 2006). As Stark (2009) notes, this is 'organizing dissonance', which is neither harmony nor cacophony, but a way of developing a compromise. However, this may lead to destructive friction, or the compromise might not sustain when another social group reactivates tensions by undertaking a reality test derived from a different world (Boltanski and Thévenot, 2006). Hence, it is crucial to stabilise the legitimate compromise by producing an accountability object based on a common identity that is common to two disparate worlds. In our NGO river-care programme, we see how accountability structures, relations and objects act as a common green identity to coordinate the disparate 'worlds' in which each social actor resides.

3. Context and Method

3.1 Context

Located in Selangor and established in the 1990s, ASPEC (pseudonym) is our research site. This is an environmental NGO performing environmental advocacy, rehabilitation, education, and community services in Malaysia and abroad. ASPEC is organised as four programmes for (1) river-care; (2) forest and coastal conservation; (3) peatland conservation; and (4) outreach and partnership. Among these, the river care programme - which we have focused on - aims to promote restoration, conservation, and sustainable use of the river through community engagement while encouraging local actions.

ASPEC was originally staffed by 5 members, but by 2017, this number had grown to 50, with 11 in the river-care programme. This growth was possible thanks to the financial support of international funders such as Denmark's Development Cooperation (DANIDA), the Global Environment Facility (GEF), the United Nations Development Programme (UNDP), the International Fund for Agricultural Development (IFAD), the United Nations Environment Programme (UNEP), and the European Union (EU), as well as the Malaysian government. Since 2016, as ASPEC's river-care programme has grown and become independent, it is now sponsored only by the Malaysian government.

The river-care programme undertakes 18 projects focusing on the rehabilitation of the river across Peninsular Malaysia. These projects entail a hard engineering approach as well as a soft humanity approach. The hard engineering approach is conducted by the Department of Irrigation and Drainage (DID), a government agency, which carries out techno-managerial innovations and solutions to improve the river's water quality through upgrading sewerage systems, installing wastewater treatment plants, and installing gross pollutant traps. In contrast, ASPEC relies on a soft humanity approach through which a form of river-care education is offered to local riverine communities, such as waste management training, river-cadet courses, water monitoring techniques, and capacity building workshops to promote 'green awareness' amongst communities. With ASPEC and government funds, these communities are then empowered to run their own localised initiatives, such as community gardens, recycling centres, and communal cleaning. These initiatives promote a sense of

ownership and responsibilities, thereby producing sustainable citizens. Considering ASPEC's national and international significance and the first author's easy access through a research internship, ASPEC's river-care programme (including its various projects) was chosen for this study.

3.2 Method

The fieldwork lasted 9 months, from July 2017 to March 2018. Initially, the first author spent 3 months on shadowing at ASPEC's head office. Later, he spent 6 months on collecting rich data in 11 residential districts/villages and in Kampung Sedaka (pseudonym) and Kampung Yahiya (pseudonym) for which he was able to build and maintain a good relationship with the communities. He also exploited the opportunity to become a member of the neighbourhood watch committee (KRT) in the Kampung Sedaka district. Consequently, the fieldwork took place in two phases. During the first phase, the first author collected and reviewed relevant documents from the public domain, the ASPEC, and government agencies (see Table 1), and conducted informal interviews/conversations with ASPEC officers to understand their prior experiences about how they dealt with the government and communities. He also observed the ASPEC river-care programme's daily work practice on weekdays and was engaged in river-care events (programme outreach talks, briefings, workshops, open classrooms, and community visits) during the weekends. Overall, during the first phase, the first author gained a general understanding of the river-care programme's operation, officers' profiles, the nature of the hierarchy, accountability relations, organisational culture, ethical values, and belief systems.

Table 1: Document review

Authors	Documents	Purpose
ASPEC	List of ASPEC programmes	To understand the list of ASPEC river-care programmes and funds
	ASPEC standard operating procedure (SOP)	To understand river education and outreach procedure
	Programme educational material	To understand how green logic is consumed through river education material
	Programme social and fund accounting reports	To understand the upward accountability procedure To understand how ASPEC meet the demands of 'market and industrial order'
	ASPEC financial statements, annual reports	To understand the upward accountability procedure To understand how ASPEC's meet the demand of 'market and industrial order'
	ASPEC websites	To understand ASPEC's river care mission, vision, event, programme and stakeholder relations

		To understand the culture, tradition, rituals and moral axioms that shape green logics in ASPEC.
	Seed grant approval template	To understand downward accountability procedure
Government	Government policy archive	To understand government policy and programmes and how they shape the industrial and market logics
	Programme interim, progress and final reports	To understand reporting procedure and template for river programme
	The Eleventh Malaysia Plan/ Five-year economic plan	To understand the postmodernist economy policy To understand how the green order has been revived in the postmodern era
	Sustainable Development Goals Voluntary National Review 2017	To understand the sustainable development policy, blueprint and strategy
International agencies	Handbook on NGO funds and grant providers	To understand background information about the international grants
Local Communities	Seed grant application	To understand the downward accountability procedure
	Minutes of community meetings	To understand planning, and management of events To understand how domestic order is formed through hierarchy and communal relations
Others	Historical Literature	To understand the historical development of the economy and sustainable development policies and events
	Online news and printed media about ASPEC and its river care programme	To understand background information about the river care programme, culture, tradition and green ethos
Total documents	**16 documents**	

The second phase was focused on the programme's stakeholders, including DID officers, local city council officers, KRT leaders, regular inhabitants, other NGOs, environmental activists, socialists, and academics. The first author also observed several community cultural and national celebration events, such as the Deepavali open day, *gotong-royong*, [2] and sustainability programmes on Malaysian Independence Day (see Table 2).

2 *Gotong-royong* is a concept of sociality that is familiar in Indonesia and Malaysia. The phrase means 'reciprocity' or 'mutual aid'. It also means gathering for communal work to accomplish a common goal.

Table 2: Interviews

Respondent/s	Numbers	Subjects/issues discussed	Time spent
ASPEC management	3	ASPEC upward and downward accountability, ASPEC mission	2 hours
ASPEC officers	11	Accountability operation, ethical values	2 hours
Government officers	7	Collaboration with ASPEC on river-care programme, bureaucratic arrangement, upward accountability	2 hours
Local Communities	40	Local rituals and culture, patronage, communal living, downward accountability	1 hours
Social activists/ Environmentalists	2	Independent opinions about ASPEC's river-care division	2 hours
Other NGOs	4	Independent opinions about ASPEC's river-care division and their collaboration	2 hours
Academics	2	Independent opinions about ASPEC's river-care division	1 hour
ASPEC's partner	1	Opinion of ASPEC's river-care division and river-care collaboration	1 hour
Total respondents	70		

Based on ethnographic methods (Robben and Sluka, 2007) data was collected through a close understanding of people's everyday experiences and their meanings in relation to the river and work etiquette. As the first author worked as volunteer in ASPEC and joined the KRT in Kampung Sedaka, he immersed himself to gain a better understanding of people's daily life and customs at grassroots level: these experiences were logged in the evenings. Moreover, interviews and informal conversations were conducted (either in Malay, Chinese, or English, depending on respondents' backgrounds), spending 1 to 5 hours with 14 ASPEC staff members, government officers, 40 beneficiaries, and 9 others (see Table 3). They were digitally recorded, translated, and transcribed.

Table 3: Observations

Location	Event / incident	Observation made	Time spent
ASPEC Office and sites	Daily operations	Event management, operation, accountability practice, fund and social reporting process, performance indicator, staff management, ASPEC green ideology and practice	2 months
	Knowledge sharing session	Staff's relationships and biomonitoring techniques	2 hours

	Annual programme review	Performance evaluation system	3 hours
	Meeting with high school representative	Stakeholder meeting, potential beneficiaries' meeting, river care programme marketing	3 hours
	Bukit Gula river monitoring site visit	Chemical monitoring by ASPEC staff	1 day
	Klang River Walk	Community relations, government protocol, industrial order, educational river walk	3 occasions
Government agencies (DID)	River programme technical committee meeting	Stakeholder relations, dispute reconciliation, government bureaucracy, industrial order, stakeholder hostility	5 hours
Local authority's office and sites	River-care programme stakeholder meeting	Government meeting protocol, stakeholder connections and relations	1 day
	Waste management launch	Local authorities' role in waste management, relationships and competition between ASPEC and government.	1 day
Kampung Sedaka Community	Community daily life	Community everyday life, community hierarchy, domestic order, communal kinship, relationships, ritual, custom and tradition	7 months (became a KRT member)
	Leaf River (pseudonym) Adoption Project Phase 1 preparation	KRT management, accountability practice and task allocation.	6 hours
	Leaf River Adoption Project Phase 1	The relationship among local councils, NGOs, KRT, the private sector, the role of media, accountability, dispute reconciliation, *gotong-royong*, inter-village relations, river cleaning, river basin cleaning, tree planting initiative	1 day
	KRT meeting on Deepavali Open House preparation	Grassroots empowerment. KRT hierarchy, village culture, rituals and tradition	3 hours
	Deepavali Open Day	Ceremonial practice, political agenda patronage practice, village culture	1 day
	KRT trip to Terengganu	Community kinship and bonding, community demeanour	3 days

	KRT Meeting (Preparation of Leaf River Adoption Programme; phase 2)	Imposed and felt accountability, village control, identity conflict, power distribution, painting river railings, tree planting initiative	6 hours
	Leaf River Adoption Programme Phase 2	Ceremonial practice, political patronage, public accountability, collaboration with stakeholders, communal kinship, local customs and traditions, government bureaucracy	1 day
	Security walk	Sense of belonging in the community	3 hours
	Meeting for preparation of Drug Cadet programme	Transparency of government sector, government bureaucracy, local customs, and rituals	3 hours
	Drug Cadet Camp	Local community relations, programme bureaucracy	1 day
Kampung Yahiya Community	Community daily life	Community everyday life, community hierarchy, domestic order, communal kinship, relationships, rituals, customs and traditions, community garden, rainwater harvesting, recycling centre, making soap and candles from used cooking oil	7 months regular visits
	Gotong Royong	Village and grassroots lifestyle, the living condition of grassroots, Malay kinship of village	1 day
	Independence Day sustainability programme	Village hierarchy, social network and power, river conservation competition, sustainable development award	1 day
Other communities	Various programmes and events	Village visit, *gotong royong*, community garden, river care education centre, recycling centre, capacity building workshop, flora and fauna awareness talk, 'train the trainers' programme, river care programme briefing	Throughout fieldwork
Total	**37 observations**		

As respondents either actively participated in river-care or were independent of the programme, it was possible to triangulate the evidence with alternative viewpoints. We observed a rather different work pattern that motivated people to develop river-care accountability. This revealed some tensions (about ethical and moral perspectives) between the government, ASPEC, and the communities, which were useful for understanding ethical disputes. Some comments from independent respondents reaffirmed this. We enhanced this understanding by examining available archives such as public policy documents (e.g., the Malaysian Economic Plan) and historical literature, which showed how changes occurring from the colonial to the postmodern period shaped the ethical and moral schema of both the government and people at the grassroots. As details of ASPEC and its river-care programme are available in print and digital media, we were further able to triangulate the narratives with such secondary sources. All the empirical material helped us to understand how the field's

moral and ethical foundations were constructed with meanings and how ASPEC was involved in mitigating ethical conflicts therein.

This data was analysed to tease out broad themes based on Boltanski and Thévenot (2006) concepts, such as state of worthiness, human dignity, qualified objects and subjects, investment formulas, relations of worth, model tests, the form of evidence, and state of deficiency. We theorised from our empirical material the dynamic transitions of political order, along with Malaysia's economic development at the macro level. This led us to produce a micro-level analysis by examining the NGO, the government agency's work practice, and grassroots day-to-day social life in terms of how it could be related to a particular OW through a 'reality test'. Finally, to understand coordinating acts, we identified accountability structures, relations, and objects that qualified multiple 'worlds' that the NGO and the respective sub-social group (government or communities) had to refer to. This illustrated the process by which the compromise was attained, leading to an adaptive form of accountability.

4. Analysis

Our analysis centres on a dispute which needed a solution through acts of coordination in which critiques and justifications played a role. The dispute here is seen in the attempts to mitigate the tension between environmental degradation and economic development in Malaysia: on the one hand, 'river care' has been considered as a programme for creating a space for healthy living and a concept for establishing an ecological and sustainable environment; on the other hand, the notion of 'river care' has also been considered as a space for a new 'market' or industrial engagement which can contribute to the country's economic development. This tension has been the case over time, so that critiques and moral justifications towards handling the dispute were seen as a series of coordinating acts. To this end, we found events and incidents within the river care programme where the mitigating attempts could be seen in the extent to which the actors referred to OW, which made the actors accountable into their adaptive forms.

As we elaborated in Section 2 above, we analyse this link between the dispute and accountability by building on the theory of OW espoused by Boltanski and Thévenot (2000). These authors define a dispute as a situation where multiple orders coexist and where the actors involved draw upon the ideas of OW to justify their actions and critique others. For this to happen, both material objects and ethical or moral structures are used in acts, justifications and critiques. Seen from these angles, a dispute is not a direct confrontation occurring through quarrel and bickering, rather, it demonstrates a 'critical uncertainty' which is seen in situations with dissonance which require acceptable compromises through coordinating acts where critiques and justifications play a mediating role. When we study how disputes evolve over time, we can find that critiques and justifications take place at both macro-historical levels and micro-contemporary levels. The dispute at the macro-historical level can be a manifestation of policy discourses (on environmental issues, in this case) developed over time,

while the dispute at the micro level is a manifestation of the mundane engagement of ASPEC, community members and government agencies, as well as work etiquettes, attitudes, and beliefs that shape those actors' social relations. In this section, we analyse how these manifestations occurred at both levels, thereby providing an examination of the transformation of accountability into an adaptive form.

4.1 Historical origins of the dispute

We have identified four historical phases through which a 'commonwealth' was identified, organised, negotiated, and coordinated. Table 4 shows these four phases: (1) British colonialism (1874-1957); (2) post-colonialism (1958-1970); (3) neo-colonialism/neoliberalism (1971-2003); and (4) postmodernism (2004 to 2021). We use this periodisation as a road map for our initial analysis, which is useful to illustrate how 'environmental degradation' has become a dispute which demonstrates a 'critical uncertainty'. This understanding will lead us to see how this history is implicated in the emergence and evolution of NGOs' accountability, which is engaged in resolving the dispute through coordinating acts.

Table 4: Evolution of OW

Order of Worth	Colonial: 1874-1957	Post- colonial: 1958-1970	Neo-colonial: 1971-2003	Post-modernist: 2004-2019
Market	---	High	High (Neoliberalism)	High (Neoliberalism)
Industrial	High	High	High	High (knowledge)
Civic	-	High	High	High
Domestic	Low (Foreign)	Moderate (Malay)	High (Malay)	High (Malay)
Green	Low	Low	Low	High
	Foreign-Industrial	Multiculturalist Market (civic)	Malay Nationalistic and neo-liberal domestic	Mixed

Colonialism: an early industrial order

Malaysia is a country with full of natural resources. During the colonial era, western capitalism introduced an industrial order to economic growth, along with the civic order to organise the apparatuses of the state. The 19th century marked a boom in tin mining, rubber plantation expansion, and resource-based industrialisation (Andaya and Andaya, 1982). However, this economic activity led to large-scale deforestation, land clearance, and river pollution by the 1950s. For example, it is evidenced that the forest coverage dropped by around 10% and the river was polluted by 16.26 million tonnes of sediment during British rule (Chan, 2012). Although enforcement was imposed to limit the natural degradation through legislative processes such as the Federal Malay States Mining Enactment 1928, the colonial economic policy still privileged economic development where efficiency was valued as a higher-order

principle (Aiken et al., 1982). Consequently, the economy was largely commanded by European investors, who maintained this higher order principle (White, 2004a).

Postcolonialism: a new market (civic) order

Upon Malaysia's independence, the economy was supplemented by a market order based on an import-substituting industrialisation (ISI) policy and a civic order based on state bureaucracy (Jomo, 2007). As the postcolonial state promoted the multi-racial competition and pro-British economy policy, foreign investors and Chinese-dominated businesses prospered, while local Malay peasants reproduced a pre-capitalist rural mode of production (Jomo and Gomez, 2000). Consequently, economic benefits were unequally distributed based on ethnicity, resulting in a 'multiculturalist market competition'. In response, a domestic order was promoted as a Bumiputra[3] affirmative policy through the Malay rural land development programme and land resettlement schemes launched by the Federal Land Development Authority (FELDA). This opened doors for the rural Malays to engage in palm oil plantations (Abdullah and Hezri, 2008). Subsequently, within just two decades (1956-1975), a vast area of forest was supplanted with plantation crops, with 72,423ha of land being developed by 1975 (Aiken and Leigh, 1992). By 1978, forest coverage had dropped by 15% in Peninsular Malaysia (Cho, 2011). The rivers were also heavily polluted due to urbanisation and agro-based industrialisation in the 1970s (Abdullah, 1995). What we see here is that the old colonial 'industrial' order was transformed into a postcolonial hybrid 'pluralistic market' order, along with a civic order that re-organised institutional state apparatuses. In other words, the country's economic policy was transformed from a Eurocentric mode to a nationalistic mode in the postcolonial era, which aggravated environmental degradation.

Neo-colonialism: a neo-liberal domestic order

This era emerged after the Chinese-Malay ethnic riot on 13th May 1969, in which the government began to promote a Malay nationalist and industrial development agenda. This resulted in the New Economic Policy (NEP), which aimed to eradicate poverty and restructure the socio-economic status based on ethnicity. The NEP was, however, manipulated by people's rent-seeking behaviour and political patronage (Gomez, 2002), leading to a form of 'crony capitalism' (White, 2004b). As a corollary of the privatisation policy since the 1980s, features of crony capitalism intensified through undue practices among contractors, resulting in further environmental degradation. For instance, in East Malaysia, politicians and their patrons secured timber concessions through bribery, resulting in deforestation, heavy loss of topsoil, silting up of the river, extinction of flora and fauna, hydrological change, timber felling, and widespread resettlement of indigenous people (Drabble, 2000; Jomo, 1992). In response, due to international pressures, there emerged a new green order (Thévenot et al., 2000). This was seen with the signing for the principles of the Stockholm Declaration and Action Plan in

3 Bumiputra refers to Malays and local indigenous peoples of Malaysia. It can be translated literally as 'son of the soil'.

1972 to integrate the environment into the economic policy. Consequently, a series of institutional arrangements, new policies, committees, and councils (e.g., the National Forestry Policy 1977, the Environment Impact Assessment Order 1987, the State Executive Committee on the Environment 1988, and the National Water Resource Council 1998) was introduced as a green initiative (Hezri and Hasan, 2006). However, this was subject to state bureaucracy with its rigid formalities and procedures.

Postmodernism: reinvigorating the green order

This type of bureaucratic green order was somewhat mitigated in the postmodern era, characterised by a knowledge-based economy, through civil society's participation. Following the 1987 Brundtland report, Malaysia now focuses on sustainable development through what the New Economic Model (NEM) terms the Green Growth strategy. The NEM specified:

> *The intention is to shift from the conventional and costly 'grow first, clean-up later' path to a greener trajectory – Green Growth – which will ensure that socioeconomic development is pursued more sustainably, beginning at the planning stage, and continuing throughout the implementation and evaluation stages. Socioeconomic development is vital in raising the quality of life of Malaysians, but if limited natural resources are not used efficiently, it will result in irreversible damage and put Malaysia's development at risk. Green growth is, therefore, a game-changer because it is not just a stand-alone strategic thrust, but a development trajectory that considers all three pillars of sustainable development – economic, social, and environment – and better prepare the nation for future challenges.* (Economic Planning Unit, 2016, pp. 6-1)

This Green Growth strategy is different from previous economic policies. Previously, the environment was conceived as being a result of humans' scientific civilisation and progress. Now, it is conceived as a consolidated concept, namely 'nature and the ecosystem', to be seen right at the planning stage of economic activities. In the organisation of a postmodern pollical economy, this order of worth promotes a balance between economic growth, eco-justice, and eco-efficiency. To this end, the National Sustainable Development Goals (SDGs) which was established in 2017 have encouraged partnership with civil society institutions (such as NGOs) into a sustainable development programme (Economic Planning Unit, 2017).

When such civil society institutions seek funds from foreign sources (e.g., the United Nations [UN], DANIDA), they justify their proposals by referring to the 'green' order. Being proponents of the green order, they presume a collective world encompassing species, humans, and non-humans. These green advocates argue that the ecological subjects (including rivers, plants, mountains, forests, etc.) have a voice, rights, and obligations, just like humans, which must be considered in order to attain a collective harmony. As the country's government carries a poor image, due to its alleged corruption, international aid agencies have now encouraged

such civil society institutions to undertake development projects (Hopper et al., 2009), placing these institutions between the government and the grassroots for the sustainable development cause. This requires continuous references to OW and resultant coordinating acts to resolve the dispute being developed.

In summary, this historical examination revealed that, while Malaysian economic policies have been progressively restructured based on multiple orders, green logic has always been subsumed by economic development. First, during the colonial area, there was an early industrial order that privileged economic efficiency by invading the natural environment. Second, during the postcolonial era, a market order was established to formulate national economic policies, coupled with a civic order which mitigated the underlying ethnic issues. Third, during the neo-colonial era, the NEP emerged as domestic logic, leading a flood of economic development projects, but these projects were subject to a green order that stemmed from the Stockholm Declaration and Action Plan, through which a suitable institutional environment was developed. Last, during the postmodern era, the green order was revitalised to give justice to a balance between economic growth, eco-justice, and eco-efficiency, and to encourage civil society institutions to play a vital role. Overall, despite the promotion of market, civic, and domestic orders from the colonial through the postcolonial to the postmodern era, there was a tendency for the green order to be subsumed in multiple orders. This highlights a critical dispute between economic development and environmental well-being, leaving NGOs to undertake coordinating acts. The next sub-section illustrates how ASPEC is implicated in these coordinating acts towards producing an adaptive accountability.

4.2 Dispute at the micro-level

While the last 60 years have witnessed a dramatic shift of OW from an industrial order to a mixture of orders, the NEM has changed the state's focus from economic development to sustainable development. Although the neo-colonial economic policy embraced a 'green' order, the government solution was criticised for its undue bureaucracy, which distanced the grassroots. In response, in the postmodern era, ASPEC stepped in and began to perform a 'green' role. This development demonstrated an ethical dispute between the state's industrial and market (civic)[4] orders, ASPEC's green order, and the grassroots' domestic order. We will navigate this dispute before considering the eventual compromise upon coordinating acts that shape an adaptive form of accountability (cf. O'Dwyer and Boomsma, 2015).

ASPEC on green order: Integrated River Basin Management (IRBM)

The ASPEC founder, Mr. Fuzi (pseudonym), has over 40 years of international exposure in the environmental conservation field. When he established ASPEC in 1992, he structured it as an

[4] The Malaysian government is known to be a hybrid entity entrusted with multiple OW. On the one hand, the state inherit colonial, postcolonial and neo-colonial economy policies, ruled by market and industrial orders respectively. On the other hand, it is endowed with a 'civic' order for its role to pursue the collective interest.

informal and organic organisation through alliance with a cluster of nature-lovers from diverse areas of expertise: peatland, river, and forest conservation. He then registered ASPEC as a member of the Malaysian Environmental Non-Governmental Organization (MENGO) in 1996 with a mission to protect the environment by using natural resources sustainably. ASPEC committed to a 'social ecology' sentiment – an ecological movement of the 20th century (Bookchin, 1987) which believes that humanism is the genesis of natural evolution. ASPEC's officers echoed this:

> *…I am a strong believer that nature is a key part of man's life. OK, and we know even in the social civilisation, all the civilisation in the world starts with the river, or river basin, be anyone, all things there. Because why the river is become like what we called blood vessel of human being…a river plays a main important tool to distribute everything life into a human being.* (Interviewee 1, ASPEC officer)

ASPEC thus embodied a world of 'social ecology'- a suborder of 'green',[5] as a higher-order principle that permeated its work etiquettes and norms. There was no rigid hierarchy, but rather a programme-based division: forest, peatland, river, and outreach. Each officer maintained his/her autonomy and decision-making. On one occasion, the director advised the staff as follows:

> *You are programme officers, meaning you are independent. You can work independently with little supervision. You can make a decision yourself and consult me when needed.* (Ethnography note 1)

Most of the ASPEC officers whom the first author met cared seriously about nature. The head of the river-care department, Mr. Hassan(pseudonym), had maintained his enthusiasm towards caring for rivers since childhood: he lived harmoniously with nature in a rubber plantation. He obtained water from the river daily, which developed a sense of connection, enthusiasm, and belonging to the river and to nature.

In 2002, Mr. Hassan learnt about IRBM, which promoted stakeholder participation and community engagement, from the UN. In this approach, all river-care programmes should be organised through partnerships amongst various stakeholders [i.e., DID, the Department of Environment (DOE), the Department of National Unity and Integration (JANIN), local authorities, ASPEC, etc.] and communities' participation. The local communities at the

5 According to Thévenot et al. (2000), 'green order' is a justification supported by the principle of environmentalism. It promotes the general good of humanity, advanced through sensitivity to environmental issues, protection of the wilderness, and stewardship of resources (p. 257). However, those who advocate social ecology articulate that those humans and nature are inexorably intertwined (Bookchin, 1987). They believe that the very origin of humanity emanates from nature: it is argued that in order to tackle ecological issues, hierarchy and domination must be abolished. Social ecology is, therefore, conceived of as a subset of the green order.

grassroots are then educated on river conservation techniques and empowered to run their own initiatives in their neighbourhoods. Integral to this orientation is a premise that sustainable development emancipation can only be generated through democracy, empowerment, and decentralisation. To this end, ASPEC has advised the DID to replace the existing subcontractor system with the IRBM concept.

At that time, the subcontractor system represented a form of colonial and postcolonial inherited industrial-cum-market (civic) order that facilitated the implantation of top-down bureaucracy. Under this system, the DID outsourced river-conservation functions to sub-contractor and measured their performance regularly without involving grassroots communities. This campaign was thus timely to institutionalise the new 'green' order, with the concept of democracy as a postmodern political ideology. ASPEC began this process by lobbying the Economic Planning Unit (EPU) under the Prime Minister's Department. It drew from a spectrum of qualifying objects (overseas material), subjects (representatives of the UN) and relations (international networks) that objectified the 'green' higher order principle to critique the government's market and industrial (civic) based bureaucracy. For this, ASPEC required the government minister to take ownership. A campaigner explained:

> *…a committee was chaired by the government agency because we want them to take this as their project, not our project, because it is very important. We need to get buy-in from the government and second the ownership from them…* (Interviewee 2, IRBM campaigner)

The transition was smooth – no critical dispute emerged, as the government itself was obliged by the international convention and treaties and the NEM's Green Growth strategy to commit to sustainable development. Following the campaign, four pilot river-care projects were launched to integrate the 'stakeholder participation/community engagement', which is called the AKCA (Awareness, Knowledge, Capacity-building, and Action) model. Consequently, in place of the DID's sub-contractor, which performed cleaning tasks, local communities were empowered to organise river conservation projects with technical and financial support from the government and ASPEC. This change eliminated the top-down rigid bureaucracy. Beyond these lobbying activities, the 'green' order was also 'justified' through ASPEC's physical atmosphere. The first author observed banners, posters, educational materials, field visits, and project leaflets, which also demonstrated the 'test of worthiness'[6] towards ASPEC's commitment to 'social ecology'.

6 A test of worthiness indicates 'a peak moment, [which] comes about in a situation that holds together and is prepared for a test whose outcome is uncertain, a test that entails a pure and particularly consistent arrangement of being from a single world' (Boltanski and Thévenot, 2006, pp. 143-144). The test of worthiness for green order measures one's dedication towards the environment.

Figure 1: Flora and fauna in the forest

Source: Photograph taken by author

For instance, Figure 1 shows an 'environment awareness' poster that was hanging at the entrance to ASPEC: it demonstrates the core value of caring for nature. Also, as seen in Figure 2, where water quality was measured and organisms such as caddis fly larvae, moth larvae, diving beetle larvae, flatworms, and leeches were collected through field visit, a sense of ecological responsibility was inculcated amongst staff members.

Figure 2: Monitoring the river

Source: Photograph taken by author

Moreover, the first author had some more field experiences with ASPEC officers who showed their passion for nature. Kak Isa (pseudonym), a forest conservation officer, proudly shared her private photo collection of abundant types of birds, taken in the forest at lunchtime; Ms. Yoshi (pseudonym) quit her high-paying job in the corporate sector because she was not allowed to report the truth when carrying out environmental impact assessments; Mr. Hassan had ridden a motorbike for his whole life and was a vegetarian, so he was promoted by the media as a prominent environmentalist. These instances portray a particular investment formula: willingness to sacrifice actors' own livelihoods for the sake of ecology.

Interestingly, this green order was inherited across generations as well. A new junior officer from ASPEC echoed this:

> *I recognise myself because I want to be somebody in the environmental field. I am inspired to become like Mr. Hassan. I aspire to become an environmentalist, take care of the environment, and change people's mindsets to love the environment.* (Interviewee 3, NGO officer)

Hence, the establishment of the green order and making it into a governing principle for mundane practices was possible in this context.

Government bureaucracy with a biophysical standing

Although the 'green' order, as shown above, was prevalent at ASPEC, it did not necessarily penetrate government agencies. The government bureaucracy remained slow to follow this order because of its top-down, centralised control mentality. The NEM Green Growth strategy imbued a green order, but the 'industrial' and 'neoliberal market' orders, rooted in the colonial and postcolonial regimes, persisted. As a result, the IRBM programme was subject to the practices of these orders, which gave rise to a critical dispute.

The dispute was seen in this way. At the outset, although the programme was accepted at the ministerial level, there was some resistance from the groundworkers. The need to engage with the local communities meant that the existing mode of top-down hierarchical structure, and hence the form of accountability, was questioned. The industrial-cum-market (civic) OW was critiqued, emphasizing its narrow top-down power relations, authority, and chain of command. These OW, rooted in colonial and postcolonial regimes, could not deliver the 'real' and 'holistic' type of democracy that the AKCA model aspired to achieve. While ASPEC brought forward this critique, calling for a discursive transformation toward the green OW in all river-care programmes, the officers at the bottom layer of the government agencies initiated a counter-pressure. A campaigner for the project noted that:

> *When the things come to them [ground workers], they don't see [that] stakeholder engagement or community engagement is a must… You know why, because…when the community comes…you will be scrutinised by them, you think people will welcome?* (Interviewee 4, IRBM campaigner)

The government agency officers were not happy because of their 'loss of power'. A government officer commented how they mobilised the so-called industrial-cum-market (civic) order to critique ASPEC's green order while justifying their standing:

> *We want everything to go in the manner we were used to. But this NGO comes and changes everything. We have been used to working with subcontractors. We can monitor their performance, make sure they align with our key performance indicator (KPI). If we have any issue, we can manage ourselves, not with the people we are not familiar with* (Interviewee 5, government officer)

Obviously, the act of critique was just to disguise these officers' intention to hold power. However, this resistance was too weak to offer an alternative justification for sustainable development. After ASPEC had run a series of workshops to educate and convince the DID groundworkers throughout Malaysia, the government officers gradually developed an agreement to accept the model. Nonetheless, this situation represented a compromise, as the old industrial and market (civic) order still co-existed. How was this possible?

Firstly, the green order was subsumed by the neoliberal market for some river-care projects. The SRT (pseudonym) river-rehabilitation project, for example, was implemented under the NEM based on economic stimulus, rather than an environmental sustainability remit. A stretch of the polluted Klang river was rehabilitated under the scheme to be developed as a riverfront esplanade to attract international tourists and grow the national Gross Development Product (GDP). This stretch of the river basin was then privatised to a property development company to be developed as a commercial centre.

Secondly, the scientific model and the technological engineering approach were used to resolve the natural degradation crisis with predictability and reliability as states of worthiness. Cost and efficiency considerations far outweighed the Earth's wellbeing in this regard. The first author was informed by the DID director that they had performed a statistical scenario analysis to ascertain the number of sewage facilities that needed to be upgraded for the river conservation and had proposed a few options to choose from. The Prime Minister, however, chose the cheapest, rather than an environmentally effective package. He said:

> *This is all the options here, the minimal option to achieve is option C, which is to achieve only 76, [the] other is better. Option E is the best option because it can upgrade [the] water quality to class 2b… When we presented this proposal to the Prime Minister [PM], this is our option now, and asked the PM, "What do you want, which one do you want?", he instructed us to go for option C because option A requires an additional 400 million, Option E required an additional 1 billion. Option C is the most cost-effective one to reach the target: not a good one, but a passing mark.* (Interviewee 6, DID director)

Thirdly, the legal and institutional framework overlapped and was counterproductive to river conservation and management. According to the Malaysian legal framework, the DID was entrusted with the role of managing all rivers in Malaysia, whilst the DOE oversaw water quality monitoring. The local authorities were, however, responsible for overseeing waste management and enforcement (Hezri and Hasan, 2006). This institutional framework, with an unclear division of responsibility, presented a 'natural uncertainty' that generated confusion. It led to an avoidance of accountability on the part of different government agencies. As shown in the following simplified ethnography diaries, the three agencies rarely collaborated to conserve the river due to undue bureaucracy:

> *Just two days before the launching ceremony of the SRT Project, a commotion burst out in the ASPEC office. The public released short footage on Facebook displaying a Klang River stretch in proximity with building [pseudonym] turned murky in the early morning. Urban folk had witnessed the colour of the river changing to brownish and suspected it to be polluted by waste disposed in the drainage outlet beneath the ITSGH building. DID, NGO, and DOE personnel headed to the river site for investigation.*

'We think there was political sabotage going on by National Front political enemies who just threw anything into the Klang River, impeding the SRT river project launch ceremony by the Prime Minister tomorrow, so it was very fishy.'

A DID director made a prejudiced remark, glaring at the contaminated river site, alleging that the pollution was politically motivated. Tracking the brown tinge, this spectrum of investigators later noticed a few construction sites fenced by zinc plate and a chained locked gate just located in the vicinity of the river. None had the authority to raid the construction site. A DID staff member lamented the absenteeism of local city council officers who were eligible by national law to raid property developers.

'We suspect this was from the construction site, the local city council was supposed to come to the field and instruct the property developer to open the gate, but it did not happen. The power to do the enforcement [was] laid on the local city council. Perhaps they came to the field later. However, we had already informed them in the first place when the accident occurred.' (Ethnography note 2)

As we see here, the rigidity of bureaucracy, hailing from the colonial era, fragmented public agencies' responsibilities and roles according to the constitution and regulatory framework. There were overlapping official roles in respect of river-care operations, often resulting in confusion and loose collaboration between government agencies. What is more, the solution to the problem of river pollution was eventually announced as being 'settled' through endless paperwork. The first author himself experienced this: two weeks after this incident, the DID director told him that the local city council had ultimately just mailed the property management company of the ITSGH building to ask for an explanation, and that the issue had been considered 'resolved'.

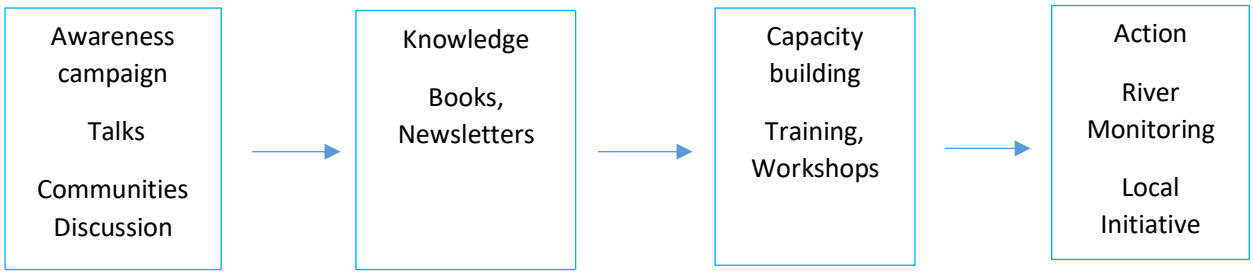
The three circumstances above illustrate that the 'green' order was somewhat rhetorical, while industrial and market logics produced 'standardisation', 'rigidity' and 'competition'. This is a specific economic formula of investment that specified how state apparatus can be better coordinated as an idealised vertical space for which the organizational actors and their inter-relations are judged and measured through efficiency criteria, rather than their green counterparts. Nonetheless, ASPEC acknowledged that it was 'worthy' to work with the government agencies to secure authority through which the communities could easily be approached for programme participation.

ASPEC meeting a domestic order

With DID's partnership, ASPEC deployed an AKCA model in its river-care programme. This model focuses on grassroots empowerment and capacity-building by involving the end-users

in inculcating river-care values. It rests on all-inclusive democratic principles whereby everyone should be approached and empowered to embrace the ideas of sustainability. As shown in Figure 3, the model encompasses four phases: (1) creating awareness, (2) knowledge transfer, (3) building capacity, and (4) executing the action.

Figure 3: AKCA model



Source: ASPEC education manual: p.3

According to the model, first, ASPEC cooperated with JANIN for identifying approachable riverine communities within 300 metres of the riverbank. This helped to recognise local issues through a quick assessment followed by a research survey. Then, a project briefing talk was made to create awareness amongst local KRT about this involvement. The chairperson was then contacted to discuss their community's everyday rituals and benefits the programme could generate. The discussion upheld both the principle of democracy and locals' self-reflections on local issues. However, initially, a critical dispute emerged when the green order encountered village politics. An ASPEC officer explained:

> *They are there usually at the first one-two meetings, they will be like trying to find fault, you won't see any people commit to doing anything, they will say 'this is other people's fault'. They will raise all the issues and so on.* (Interviewee 7, ASPEC officer)

The negotiation with the communities was not easy because they thought that the '*government should do everything for the environment',* as one respondent explained. Sometimes they were simply unaware of '*any technical support from the government*' (Interviewee 8). Therefore, it was necessary to promote persuasion, education, and understanding of their needs.

Once the local KRT was identified and animated, they would be empowered as local project leaders. Later, ASPEC provided river water quality monitoring workshops to locals to train them to be 'entrepreneurs' in the local sustainable programme. These KRT members learned how to monitor river water quality periodically and became a 'sustainable self'. After the workshop, they were required to initiate local events (i.e., workshops, seminars, *gotong-*

royong, recycling collection, community gardening, river water harvesting, etc.) under the seed grant provided. An ASPEC river-care officer stated:

> *All projects should be their idea; we just give advice and make it possible.* (Interviewee 9, ASPEC officer)

Nonetheless, it is noteworthy that while ASPEC preached the green duty of taking care of the environment and articulated the common good of sustainable development to recreate a social space characterised by a set of higher order principles and an investment formula promoting a democratic life, it was tacitly critiqued based on the village's prevailing domestic order. The first author had lived in Kampung Sedaka and observed how the domestic order informs a governance structure, eschewing the full potential of democracy. Essentially, KRT comprised a spectrum of residents who ran a series of activities to strengthen the spirit of the neighbourhood, social cohesion, and security. It was a purely voluntary, self-motivated, and self-reliant social group that operated through a three-tier governance structure led by a chairperson followed by a horde of committee members and ordinary inhabitants. Many of the local river care events were thus conducted based on these members' village values, traditional social relations, and rituals. For instance, *gotong-royong* was usually run to clean the river, as it has always been common legacy in Malaysian villages to maintain social kinship, inherited from the 'good old days.

Kampung Sedaka's social structure is paternalistic, and class based. Hence, the local communities' 'worth' is seen in the context of their personal interdependencies, enacted by this social structure. Its moral philosophy is based on benevolence, being well brought up, honesty, punctuality, loyalty, thoughtfulness, and compassion. This is programmed into the moral structure with which KRT's inner circles can perform a reality test. The KRT meetings and communal river functions reflect this social arrangement and etiquette. The first author observed that, whilst personal life stories (e.g., regarding birth, marriage, death, religion, education) were infused into the KRT meetings, communal ceremonies and gatherings, each inhabitant's (position of) domestic worth was symbolically presented through material signs (e.g., 1Malaysia emblazoned T-shirt, 'Dato' title, heraldry, government-conferred luxury cars, clothing, hampers, gifts, etc.), gestures and symbols (e.g., speeches, seating arrangements, the order of being served, etc.). For instance, the chairperson's social class was presented when he borrowed a helicopter from a police superintendent[7] to be used in the opening ceremonies for the village's *gotong-royong* event. The presence of the helicopter acted as a reality test to reaffirm the chairperson's domestic worth, originating from his intimate alliance with politicians and police officers. This gave him the symbolic power to make all the decisions regarding the river-care programme, thereby excluding the values of democracy.

7 The police superintendent, also known as the chief of police, is the head of the local police branch.

Nonetheless, although junior members were submissive to the chairperson's social image, the senior members tended to speak out differently, sometimes against the leader. The overall meeting was characterised by the leader's pastoral speech, delivered at the end, and by members engaging in obsequious behaviour. Over time, it locked into the body to form 'rules of etiquette' that were applied in this KRT. For example, as a junior member, the first author was warned to attend all the community events and to learn how to flatter the chairperson.

> *We are not like the elders who have the privilege to be absent: we as juniors must attend all events to show respect.* (Interviewee 10, KRT member)

Consequently, this social structure disturbed ASPEC's 'green' order democratic model that the UN has long propagated. Whilst ASPEC aimed to advertise an all-inclusive outreach concept for 'nature protection awareness' and 'grassroots democracy', these patronage relations silently excluded 'less worthy beings' (e.g., non-KRT members or junior members outside the chairperson's circle), who had no voice or rights at the river-care events. ASPEC thus faced a challenge in organising a legitimate compromise.

In summary, we see here a hybridity. ASPEC, government agencies and indigenous communities held different 'worlds' - green, market-cum-industrial (civic), and domestic, respectively. Each offered a particular moral structure in which the ideological, material and relational attributes of the society could be directed. Hence, the river care programme was a pragmatic space where ASPEC drew upon their 'green' worldview to discursively justify their programme and its activities while confronting alternative critiques and justifications on the part of government agencies and community members at the grassroots. It was this context in which accountability was produced through coordinating acts to reconcile the differences of multiple OW. Table 5 outlines these differences, to be used as a roadmap in the next sub-section to navigate how ethical disorder can be organised through accountability.

Table 5: Critical disputes being reconciled

Frame of reference	NGO-ASPEC	Government	Grassroots
Order of worth	Green	Industrial-cum-neoliberal market (Civic)	Domestic
Higher Common Principle	Social ecology, sustainable development, environmental sustainability, all-inclusive democracy	State bureaucracy, efficiency and performance, neoliberal market competition, top-down centralised mechanism	Traditional life, village hierarchy, spirit of the neighbourhood

State of worthiness	Green awareness, passion for river and environment	Predictability, functional, scientific, reliable, winning funds	Benevolence, being well brought up honesty, punctuality loyalty and thoughtfulness, compassion
Human Dignity	Harmonious with nature	Self-interest profit making, working toward objectives energy activities	Good habits, naturalness, social arrangements and etiquette
List of subjects	Environmentalists, ASPEC officers	Professional river engineers, government agencies Local authorities Politicians	KRT Leader, KRT members, community leader, villagers residents' community, chief, inhabitants community leader's inner circle.
List of Objects and Arrangements	Programme-based division, banners, posters, education materials, field visits, project leaflets, public media, education specimens	Tools, scientific models and technological engineering methods, statistical scenario analysis, legal and constitutional, institutional framework, paperwork	1Malaysia emblazoned T-shirt, 'Dato' title, heraldry, state-conferred luxury car, clothing, hampers, gifts, speeches, seating arrangements, the order of being served, helicopter
Investment formula	Rejection of humans' superiority over nature, personal sacrifices for nature (e.g., vegetarian, motorcyclist)	Progress and control of outcomes, monetary and time investment for economic growth	Rejection of selfishness, submission to village authority
Relation of Worth	Symbiosis, natural disturbance, natural process, equality amongst officers, democracy	Mastery and control for programme performance, hierarchical relations, top-down bureaucracy	Respectability, responsibility, village authority, subordination and domination, inner circles, village politics
Natural Relations among Beings	Photosynthesis, human and non-human relations, anthropocene, democracy	Instrumentally connected with each other, integrating into system of bureaucracy	Training for habit and etiquette, reproduction of traditional behaviour, thanks, respect
Model Test	Social accounting, sustainable action, river care programme, local initiative, river monitoring, communal cleaning activities, community garden, river recycling centre, rights-based approach empowerment, alternative accounts	Fund accounting, performance measurement, budgeting, complaint and feedback mechanism	*Gotong royong*, local initiatives, communal cleaning, KRT meetings, village ceremonies, WhatsApp group, relations and trust, birth, life troubles, marriages children's education family financial issues,

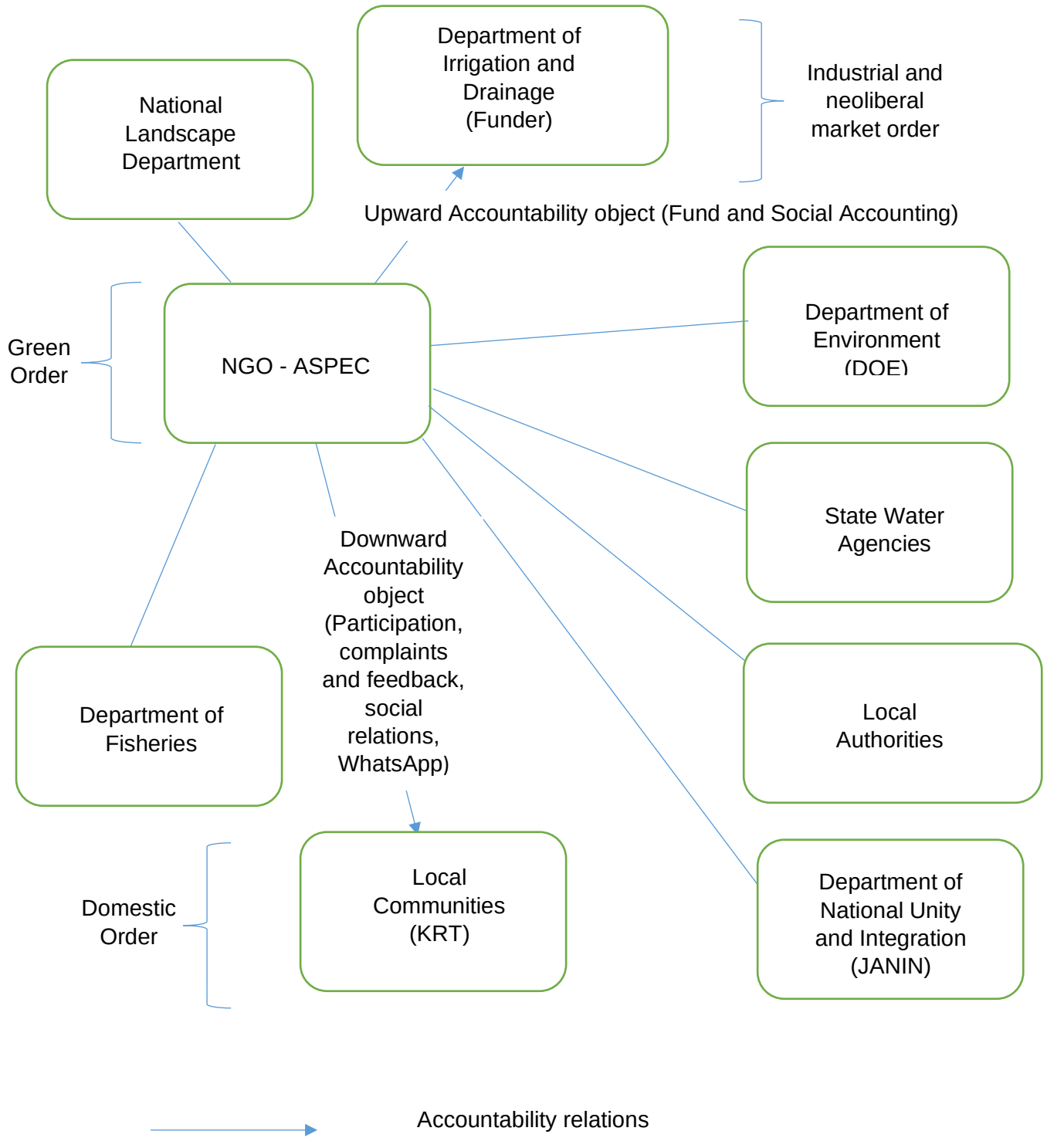
	(e.g., photos, speeches, news), biomonitoring toolkits, river cadet action guidebook		village politics and community disputes
Mode of Expression of judgment	Sense of responsibility for natural environment, passion for natural environment	Effectiveness, efficiency and economy, competition, freedom, and risk	Appreciate, congratulate, criticise report, convivial neighbourhood, leisure work and collective effort, trust
Form of evidence	Aesthetics of river, river ecology	Measurable criteria, statistics	Oral exemplary, anecdotes, convivial kinship
State of deficiency and decline of polity	River pollution, unsustainability of project, dirtiness of river	Unproductive, less optimal action, inactive project, breakdown, economic deficiency	Impoliteness, inconsiderateness, treason, vulgarity gossip, rumours in village

Sources: Adapted from Boltanski and Thévenot (2006), Thévenot, Moody, and Lafaye (2000) and empirical material.

4.3 Organising ethical disorder – a refined version of accountability

We understand that disputes may arise due to different 'principles of moral justification' for governmental agencies and local communities. This had led to a regime of action where ASPEC had to be sandwiched between an imposed accountability to the government agencies to fulfil their market and industrial (civic) orders and felt accountability to empower the grassroots, featuring patronised domestic order to embrace green aspiration. This tension was dealt with by 'qualifying' an accountability structure (i.e., a system of governance), accountability relations (i.e., forms of mediation), and accountability objects (i.e., accounting techniques and practices). Their collective effort produced environmentalists who cared for the river and a series of compromises and justifications to protect their existence (see Figure 4).

Figure 4: Accountability structure (Stakeholder Partnership)



Accountability structure

Rather than having a hierarchical structure that organised social life according to authority and subordination, ASPEC promoted a 'stakeholder partnership' approach (see Table 6,

below). This approach required a partnership to be formed amongst various government agencies (DID, DOE, national landscape department, JANIN, department of fisheries, state water agencies), local authorities, ASPEC, and civil societies. An ASPEC officer commented on this move:

> *Whereas the one we suggested is the public-private partnership, it means all the agencies involved, we want committees also to sit in the committee, we want also private sector to sit in the committee, all the stakeholders, the various stakeholders will be sitting in there…* (Interviewee 11, ASPEC officer)

Consequently, a two-tier system of accountability began to operate. At the programme level, a technical steering committee chaired by DID directors was formed to serve as the secretariat for the river-care programme. The members comprised NGOs, public authorities, and selected local communities to oversee the river-care programme. At each village/residential district, a working committee was formed to manage local projects.

This structure allowed a series of regular practices. A coordination meeting was held at a federal state level, generally twice a year, to discuss the projects' progress made, challenges encountered, solutions found, complaints received, feedback obtained, and milestones achieved. Democratic principles and dialogic accounting practices were adopted in this partnership and at its meetings. These practices manifested a shift in the power structure from its top-down vertical form to a lateral and horizontal form. This shift created a negotiation space for stakeholders to engage in legitimate compromises in several ways.

Firstly, it enabled a two-way surveillance system to operate. As one ASPEC officer described, this happened by breaking down or undermining the class structure and by enabling the community members to make their voices heard. He went on to say:

> *They [communities] will immediately feed back to us and then when the committee [is] meeting, they highlight that [issue] in the committee meeting. For example, there is one case when we went there, [the] communities complained they saw some construction happening and then after, it has not been completed and was abandoned, so when they called us, we brought this to the committee; immediately the director went to the site there, [to] inspect the matter.* (Interviewee 12, ASPEC officer)

Whereas the previous top-down hierarchical structure made the local communities at grassroot submissive to the government disciplinary mechanism, the stakeholder partnership enabled the community members to provide their feedback for the government agencies' consideration.

Secondly, the partnership transformed diverse interests and meanings into shared ones, which were reflected in a common identity and a set of collective goals towards rehabilitating and caring for the river. The meetings mentioned above allowed the multiple stakeholders to mitigate the emerging disputes based on moral justifications. For instance, overlapping roles and jurisdictions among stakeholders – which developed as a result of the fragmented legal and institutional framework – were sorted out in the technical committee meetings. During these meetings, each player would rely upon their sense of moral grounding to justify their actions and criticise others about their river management roles and responsibilities. They substantiated their claims by marshalling accountability objects, such as laws and regulations, government policies, and the KPIs that the river care programme had developed. They then reached the stage of negotiation. Reducing other voices (e.g., based on market, industrial and patronage perceptions), the members established a principle of equivalence: a common objective to rehabilitate the river, as the meetings were predominantly informed by the green order. Ultimately, division of roles was agreed upon, outlined, formalised (through the minutes of the meeting), and enacted with a binding principle that was acceptable to all partners for future action. Table 6 summarises these roles.

Table 6: Key stakeholders' roles in partnership

Agency	Support
All	Smart partnership and proactive membership Provide input for project planning and implementation Identify and encourage target groups within their jurisdiction to participate Project monitoring and evaluation
Department of Irrigation and Drainage (DID)	Chair the Technical Working Group meetings Support the project's implementation Take the lead on hard approach or structural measures Maintain river corridors, hydrology and physical condition of river Provide logistic support Manage river rubbish collection
National Landscape Department	Oversee the river restoration works in river open education site Support the planning and implementation of activities in river open education Provide approval for river open education and river walks
Department of Environment (DOE)	Monitor river water quality Enforce regulation under Environmental Law Monitor commercial and industrial activities along river
Local authorities	Coordinate the engagement of food court operators and pilot project Identify, support and encourage business community and local communities on pollution management at the source Promote project outreach through local authority's ongoing Local Agenda 21 (LA21) programme

State Water Agencies	Coordinate and support activities organized under the programme Support the river monitoring programme by communities
Department of Fisheries	Revive aquatic organisms in river
Department of National Unity and Integration (JANIN)	Coordinate KRT river care programme matters Provide support to identify local community
Local community (KRT)	Carry out community river care project

Source: Adapted from handbook of river-care programme (2011: pp.41-42)

Thirdly, stakeholder meetings were envisioned as a platform to strengthen social capital, creating a linkage between the communities and the government. As a right-wing government has ruled the country for the past 61 years, the public often criticised the government environmental conservation programmes as being a form of political greenwash (Chan, 2005). An ASPEC officer commented that:

> *The communities are also reluctant [to join the programme] at the outset. It is not that they don't welcome it; they say this is another government project and they know all the government projects are actually not the genuine ones.* (Interviewee 13, ASPEC officer)

In response, the stakeholder partnership opened a direct dialogue between the public and the government to resolve misunderstandings, enabling the local communities to contact government agencies directly in the future. This enhanced their social capital network. By connecting them directly, the local communities, according to the respondents, were expected to run river care events independently without ASPEC's assistance after the project ended and to handle the government's bureaucratic obstacles by themselves. The sense of mutual trust, confidence, plurality of interest, culture, and identity were respected and appreciated throughout this partnership. The consensus developed through this partnership and in those meetings then reconstructed accountability relations amongst stakeholders.

Accountability relations

Rather than inculcating domination and subjugation through hierarchical practices where a superior demands an account from a subordinate (Roberts and Scapens, 1985), the democratic practices were promoted and established in the field. We observed several ways in which legitimate compromises were attained through the coordination and accommodation of relations amongst ASPEC, the government, and the grassroots.

First, ASPEC has become an intermediary between the government and the communities in both upward and downward accountability relations. Concerning the upward fund-reporting mechanism, whilst the government funders have prescribed a technocratic financial and

technical reporting framework for ASPEC to follow, the communities rested upon the traditional values of communal living. The reporting requirements imposed by ASPEC on the communities, therefore, were pragmatically flexible, fluid, and malleable, depending on the level of 'village informality'. To this end, different community reporting methods were adopted by the various communities. Community A submitted a two-page report, while community B just sent photos to ASPEC for future reporting. An ASPEC officer remarked:

> *Actually, it is a very simple report, only two-page, one page like this only, we just want to know what they are doing with the money like that only, because we have to keep track of the money because we also have to report to DID*… (Interviewee 14, ASPEC officer)

Another officer explained:

> *Normally they will send the photo, simple when we write to the funder, we will put detail…* (Interviewee 15, ASPEC officer)

ASPEC later translated this into a standard report as prescribed by DID.

On the other hand, on downward accountability mechanism, ASPEC mediated between the government and communities to communicate and translate government bureaucratic procedures in two ways: (1) when training the communities, ASPEC simplified scientific river monitoring techniques into everyday language. The DOE environmental engineer revealed that the method used was too simple to provide accurate water quality results, but the purpose was just to instil river care value amongst the communities ; (2) the seed grant applications had been simplified to cater for the communities' illiteracy and customs. Generally, submission of a one-page hand-written local community initiative proposal form for evaluation was sufficient for the ASPEC and DID. Once approved, the communal activities were carried out. It was noted that on both upward and downward accountability mechanisms, ASPEC attempted to accommodate formalities as well as informalities that facilitated 'green' education.

Secondly, ASPEC tolerated village politics at the community level. Its attempts to diffuse all-inclusive democracy principles had been hampered when the grassroots river-care project was patronised. Instead of running an event to create awareness amongst residents, KRT leaders used local patronage to organise river-care events. In some housing estates, most participants were merely the entourage of community leaders or friends of KRT members who might even live outside the residential districts. Some respondents commented that the national political division filtered out participants: the '*green group will support the green group, the yellow group will support the yellow group'* (Interviewee 16). As a result, some people who were supposed to attend would inadvertently be excluded.

Perhaps, this was a modified notion of 'democracy and participation' where ASPEC might have subscribed to after a 'silent negotiation' with the communities. Indeed, the democracy for ASPEC was built on the grounds that the grassroots should be empowered without prior interference. The local leaders were given the discretion to conduct their events without fear, but with the support of ASPEC. Although this might not be ideal, the programme was implemented based on local cultural traditions, as it was down to the communities to make decisions. While the principle of democracy required diverse perspectives to be sought for the final decision, this was unlikely to happen when the local traditions dominated. An ASPEC officer revealed:

> *If the president comes, the president will be talking; if the president is not there, nobody will actually express anything. Most of the time, we can't make the decision, just as normal representatives, so we need the president there.* (Interviewee 17, ASPEC officer)

Hence, how the river-care programme was executed locally was contingent upon the personal discretion of the grassroots leaders and their versions of democracy.

Thirdly, ASPEC was to adhere to the government's bureaucracy to accommodate its industrial order. ASPEC officer emphasised that the government's punitive power was the main driver for the success of community engagement. An ASPEC staff member stated:

> *Because if you work alone as [an] NGO, no one will listen to you, actually. If you have good support from the government, other sectors, or the agency, it will be good for you…* (Interviewee 18, ASPEC officer)

It was a fact that ASPEC depended on government authority to gain legitimacy in exercising social accountability. As such, the material practice of ASPEC was prone to 'officialise' special seating arrangements for government aristocrats at river-care events, written confirmation for project adoption, and bureaucratic rhetoric ceremonies with politicians, and so forth. Many ASPEC officers expressed that time management became a necessary skill to be mastered, given that they were unable to modify state bureaucracy. Kak Ada (pseudonym), an ASPEC officer, complained that she had had to cancel a weekend event just because written approval from the DID was still pending, despite all other arrangements being in place.

Fourth, the communities became accultured with government bureaucracy. The villagers learned the government bureaucratic routines through regular interactions with government officers and came to know their behaviour, utterances, and conversations. For instance, they learned about government symbolic ceremonies. A KRT member revealed:

Perhaps talk from government, there must be some attendant sitting in the hall to listen to the talk. The media want to take a photo. My boss even asked us to applaud the government speaker after the talk. When they ask you whether my speech is good or not, you all just reply 'good'… (Interviewee 19, KRT member)

Moreover, through the river monitoring workshops, the local communities also learned about scientific chemical, biological and physical river monitoring techniques, through which they became knowledgeable about ecological dimensions. Consequently, as shown in Table 7, the river was no longer a natural entity with a soul and a spirit for communities whose daily lives were naturally intermingled with river. Instead, while respecting the sustainable development discourse and the underlying green order, it was redefined 'broadly' with techno-managerial dimensions through which its physical, chemical, and biological indexes were calculated, measured, and reported. Although this was a challenge, it was taken up by the communities, and the river monitoring activities performed within the neighbourhood absorbed them into state bureaucratic 'dispositifs'. They adapted to these practices, although they seemed to be alienated from the river physically while delivering their responsibilities with the 'knowledge' of those scientific data.

Table 7: Chemical Monitoring Rank

Parameter	Best Score	Best score (Y/N)
pH	6-8	
Dissolved Oxygen	4/8	
Phosphate	1	
Nitrate	5	
Temperature	N/A	

BEST SCORE	PM INDEX	WATER QUALITY
5	5	Excellent
4	4	Good
3	3	Average
2	2	Poor
1	1	Very poor

Source: Adapted from ASPEC monitoring guidebook: p24

Fifth, the government familiarised itself with the local grassroots' patronised communal life and ASPEC's green order. We noticed that the domestic order served as a reference point that enabled the government's technocratic-based reporting system to function. Instead of reaching the wider riverine communities, some government authorities selected only certain active communities to 'window dress' their communal events as an overall 'river-care programme' and to achieve the required KPIs. One villager gave an example:

> *…we put a recycling bin at the entrance. Local inhabitants throw in any recyclable items. Every two months, we will organise and sell them. We sometimes get a thousand per year. Old newspapers, bottles, steel, metal, garbage – we throw it here. This is our residents' association's own initiative. After we set up the residents' association, the local authority noticed our concerted effort. So the local authority ran an event as part of their project. (Interviewee 20, villager)*

Furthermore, the government also relied on ASPEC's green order for community engagement. ASPEC's experience in the sustainability arena and international connections were conceived as a primary source for the local public authorities to construct their own sustainable development efforts. We were informed that some local authorities had replicated the ASPEC river cadet programme and ran their own versions. ASPEC's close relationship with the civil society also enabled these authorities to communicate the grassroots' needs and wants to the government agencies, ensuring the smooth functioning of the river-care programme. In interviews, local community in Kampung Yahiya spoke glowingly about how ASPEC help them to secure funding from government for their community garden. They secured a seed grant from ASPEC in the first year. When these funds were exhausted, ASPEC then recommended that the local authorities nominate them as a candidate for the river adoption competition at the state level. After winning the competition, the communities obtained a cash prize and subsequently continued to maintain their community garden.

All in all, although accountability relations between the government, ASPEC, and communities were built upon consensus, this was somewhat asymmetrical. The tolerance being developed on the part of ASPEC was more profound than that of the government and the communities. For example, ASPEC tolerated bureaucracy and patronage and eliminated gaps between the government's formalities and civil communities' informalities. Yet, there was limited tolerance on the part of the government and communities: the government relied on ASPEC for community engagement while communities respected government bureaucracy for river monitoring purposes. By capitalising on various modes of justification, ASPEC's flexibility to assimilate industrial and domestic orders and to exchange them with the green order led to short-term compromises. One interviewee said that such compromises were important for the government and the local communities, to draw their attention and to enhance participation. In the long run, all expected that all such efforts would pay off through incremental alignment between communities and the government towards a moral obligation to the environment. As we see below, accountability objects for both upward and downward accountability are instrumental for objectifying this composite identity based on multiple OW to stabilise the doctrinal compromise.

Accountability objects

As we mentioned earlier, accountability objects entail accounting techniques and reporting practices. On upward accountability, there are two types of funder reporting systems: fund

accounting and social accounting. The former manifested the 'industrial-market' order, and it was mandatory for ASPEC to submit reports quarterly and annually to DID. Generally, the template was funder-provided, and was required to report on the amount spent, what benefit was received, and to what extent the project was effective. This was evaluated against the earlier submitted budget and justified the invoice sent to DID for reimbursement. Cumulatively, the fund accounting for the various projects was aggregated into an NGO consolidated fund account. As the ASPEC was incorporated, it was mandatory for the consolidated financial statement to comply with accounting standards, to be audited by a chartered accountant and to be submitted to the Companies Commission of Malaysia. By manifesting both 'industrial' and 'market' orders, these reports must signify reliability and efficiency, on the one hand, and features of competition and risks, on the other. This is because these reports were used not only to gauge ASPEC's efficiency, economy, and effectiveness but also for making decisions for future grant applications. By preparing these reports, ASPEC sacrificed its dedication towards the green world just to monetise its biophysical assets.

The latter - social accounting reports - comprised an interim report and a final report. On the one hand, they encompassed the quantitative scientific baseline data (e.g., BOD,[8] PAH,[9] etc.) on river water quality. On the other hand, they encompassed qualitative information about project progress in photographic and narrative forms. According to an ASPEC officer, ASPEC was required to submit a simplified 'progress of project report' monthly in a matrix form, with quantitative KPIs (e.g., number of participants and activities per month). Each quarter, they collated this information and submitted it to funders, who assessed the project's effectiveness. However, since there was no well-developed qualitative assessment framework, the quantitative parameters (i.e., 'number of participants') had become a crucial programme indicator.

Table 8: Examples of Key Performance Indicator (KPIs) for river care programme

Elements	KPI	KPI completion as at 31 August 20XX
1. Project Technical Committee		
SRT programme Technical Committee	Two coordination meetings at DID Malaysia level in 20XX	In progress (one completed, waiting for second)
	Two technical meetings organised at project level in 20XX	In progress (one completed, waiting for second)

8 Biochemical oxygen demand (BOD) is the amount of dissolved oxygen needed by aerobic biological organisms to break down organic material present in each water sample at a certain temperature over a specific time period. It is often used to measure the organic pollution of water.

9 Polycyclic aromatic hydrocarbons (PAHs) are hydrocarbons – organic compounds containing only carbon and hydrogen – that are composed of multiple aromatic rings. They are often used to measure water pollution.

2. Local Communities' Participation		
Support, follow-up activities and initiatives for existing community and new communities	At least five new community briefing/consultation sessions/follow-ups	Completed
	Conduct one training session for five newly selected local communities	Completed
	Continue with existing communities with seven follow-up activities (five existing; two new)	Completed
	Establish two large- scale initiatives	Completed
3. Business Community Programme		
Food court and business community	At least five BMP initiatives supported	In progress (The initiatives are due to be kick started on January 20XX)
	Two waste audits conducted	In progress (One completed; the second will be conducted as post-auditing, after the initiative)
	Centralized composting machine established	In progresses (To be kick started in February 20XX by local authority)

Source: Adapted from river-care programme progress report 20XX: p. 41

Table 8 shows an example of key performance indicators (KPIs) reported in the progress report. It exhibits that the number of activities was prioritised over 'outcome and impact against objective' related to KPIs. Although narratives and photos were provided for subjective assessment, they were meant to enhance the legitimacy of the KPIs achieved. Hence, the report highlighted the significance of numbers rather than 'quality':

> *A total of 135 volunteers participated in this activity, which was co-organised with ITYSG [pseudonym]… (Final report programme X, p. 28)*

Moreover, the report contained a specific section called 'Media Visibility', which was dedicated to reporting on media coverage of events, highlighting that the greenwash element was the funders' main priority. In this way, once the social accounting report was submitted to the funders, it would be used for project progress assessment and further reporting to the EPU in the Prime Minister's department. The story would then be enshrined in the sustainable development report to be submitted to the UN, a commitment to attain the SDGs in 2030.

While the funders regarded the social accounting report as an 'industrial' tool to assess the ASPEC's performance, the ASPEC officers viewed it as reflection on its commitment to the green order. For example, they used phrases such as *'sense of belonging'*, *'want to swim in the river'* and *'proud of myself'* whenever they were asked to comment on their experience of 'writing' and 'doing' social accounting (Interviewee 21). They proclaimed that *'nature possesses the civil rights to survive [spatially] in the planet ecosystem and [temporally] across multiple generations'* (Interviewee 22). As Thévenot et al. (2000) noted, human dignity should be anchored to unite with this biophysical space in the service of a legitimised green common good (Boltanski and Thévenot, 2006). Likewise, as a social accounting reporter, ASPEC remained in solidarity with nature and tends to raise a voice on behalf of ecology. An ASPEC officer commented:

> *Preparing this progress report reminds us of what we have done well and what we need to improve, how we can further assist the communities, you know: sometimes we don't know until we really record the event.* (Interviewee 23, social accounting report preparer)

This social accounting practice configured ASPEC officer's composite identity as green citizens. These reports not only revealed their contributions to the life of the river, the landscape, the flora, the fauna, and the sustainable democratic life of grassroots, but also enabled them to critically reflect on the relative significance of the 'green' worth. For example, as the above quote illustrated, the social accounting report framework was a yardstick against which the ASPEC officers' passion for the river and efforts to protect it could be monitored, evaluated, and judged. Through attaching the state of worthiness amongst ASPEC officers to a form of 'green' common good, it organised a scale for which ASPEC officers could rank themselves *vis-à-vis* the 'green' commonwealth in hierarchical order of worth, and progress toward higher principles through action, justification and critique. Such reflective practices resonate with what researchers in dialogic accounting studies have revealed: social accounting can problematise, raise awareness, inspire action, and shape the sustainable development discourse (Bebbington et al., 2007; Brown, 2017; Brown and Dillard, 2013; Contrafatto et al., 2015; Freire, 1996; Thomson and Bebbington, 2004, 2005). In our case, although social accounting were somewhat formal from the funders 'perspectives, the social accounting practices from ASPEC's officers perspectives, promoted greater connectivity and a values-based form of accountability (cf. Gibbon, 2012). Consequently, the local initiatives disclosed in the social accounting report (e.g., the community garden, *gotong-royong*, oil-recycling activities) inspired further actions, as the reports testified a success story for those who prepared them and shaped a localised form of sustainable development.

On downward accountability: we found that other than rigid bureaucracies in seed grant application, downward accountability usually rested upon the longstanding tradition of communal living, which permeated relaxed and convivial social relations. This tradition

allowed social accounting to be constructed with alternative forms, such as photographs, exhibitions, videos, speeches, games, pictures, and stories. Unlike the social accounting objects used in upward accountability, which predominantly catered to the 'industrial/market' orders, these downward accountability objects catered to patronised domestic and green orders. Consequently, the social accounts so produced were dialogic, pluralistic, and valued the principles of democracy, participation, and empowerment (Bebbington et al., 2007; Contrafatto et al., 2015; Thomson and Bebbington, 2005) through which dominance of instrumental rationality can be mitigated (Brown, 2009). This form of social accounting was a collective effort by ASPEC, the communities, and government agencies whereby the society could be transformed towards a sustainable future. To this end, we noticed that there were four interrelated mechanisms which promoted and sustained this form: (1) 'rights-based, participative approach', (2) 'complaint and feedback mechanism', (3) 'social visits and social relations', and (4) 'WhatsApp communications. We shall examine these in detail below.

First, the AKCA model is a rights-based approach, recognising 'sustainable development' as a right to be claimed by the communities (cf. Ebrahim, 2003a). This can be achieved through public hearing of project-based information via alternative forms of social accounting such as exhibitions, photographs, pictures, oral stories, and speeches. Through various type of social account, the communities' existing life course has been problematised as an 'unsustainable' reality, which necessitated their intervention via claiming their right to sustainability that ASPEC has hitherto discoursed. In this respect, the financial sponsorship and technical know-how that ASPEC attempted to provide were reconceptualised as rights to be claimed, rather than service to be provided. Accounts of overseas success were used to provide an alternative narrative on the manner in which they should live their lives based on this 'right'. Consequently, numerous interested communities became animated to embark on localised development initiatives through ASPEC sponsorship. Amongst them were the Kampung Sedaka river adoption project, *gotong-royong*, the Taman Melari (pseudonym) river-care education centre, the College Excel (pseudonym) recycling collection centre, Kampung Yahiya's community garden, the collection of recycling cooking oil, waste segregation, tree planting, and rainwater harvesting. For some communities, this localised initiative has become a co-construction of social accounts. For instance, En. Muthu (pseudonym), a resident, provided an oral social account about his river-care feat to other communities to inspire their action and participation. For some communities, this localised action has emancipated them to become environmental activists. For example, one community formed its own civil society organisations (CSO) – Friends of Bukit Gula (pseudonym) – which was active in engaging politicians to officially propagate Bukit Gula as a natural reserve.

The second downward accountability object was the use of a complaint and feedback mechanism to capture multiple stakeholders' viewpoints. We observed that this happened though two forms: post-mortem meetings and stakeholder surveys. After each project phase, a post-mortem meeting was held for all the key players (i.e. local authorities, representative

of local beneficiaries, government agencies) to explore primary issues, challenges and problems so that the project can be improved in the future phase. An ASPEC officer explained:

> *All our projects have a post-mortem because the success or failure of the project cannot be decided during the project but is determined after the project.* (Interviewee 24, ASPEC officer)

The beneficiaries' feedback and complaints were then fed into the meeting to hold ASPEC and the government to account. Alongside these post-mortem meetings, stakeholder survey questionnaires were also sent out via email. As the respondents' identities were completely anonymous, the use of this accountability object allowed marginalised people to share their thoughts without any fear or favour. All of these complaints and feedback mechanisms were crucial for 'investments' toward the higher-order principle of 'green' where river-care actors act in collaboration with non-humans in the ecological space, respecting the postmodern view for a green world.

The third downward accountability object – promoting social relations and trust – acted as a self-accountability mechanism. The use of this accountability object resulted in a long-established 'trust' that was built into the community life through which local communities were regarded as self-accountability groups. In Kampung Yahiya, for example, we noticed that the community garden which was sponsored by the programme was well maintained through local residents' own voluntary actions. A wooden pavilion had been built next to the garden to offer a communal space for residents to exhibit their archaic traditions of village domestic life. Although there was no specific schedule for residents to work in the garden, people voluntarily took part in this work on their own initiative. An NGO officer said:

> *We won't monitor: the community will set up their own group to monitor it, because you don't need to care about whether they do or not, the garden is maintained automatically, somebody is maintaining it. (Interviewee 25, NGO officer)*

The maintenance of the garden occurred solely down to the residents' convivial neighbourhood and collective effort. Retired residents would go to the community garden at dusk to plant fruit, vegetables, herbs, and rice, and would sit in the pavilion after doing their gardening. The development of 'trust' to this extent was a realistic accountability mechanism for beneficiaries, within which ASPEC officers respected the domestic order by paying regular 'social visits' to the local communities. The main thrust of this practice was to appreciate traditional village values and to avoid any alienation of the communities from modern accounting and control. Instead of adopting paper-based hierarchical accountability objects, the accommodation of traditional village values had become informal and amicable social accountability objects which fostered mutual understanding. ASPEC officers' regular visits served two purposes: (1) they empowered the communities to express their project progress

issues, to raise challenges and to provide feedback orally; and (2) they provided them with more information about further 'rights' that the beneficiaries could claim (e.g. financial assistance). Even without such visits, concerns were heard, and social relations were maintained through telephone conversations. Most of the ASPEC officers mentioned that they had become friends with the communities. They listened to the local residents' stories about their everyday troubles, marriages, children's education, financial issues, village politics, and community disputes. Moreover, such 'social visits' were extended to 'event days' when ASPEC officers appeared to take photos for fund reporting purposes.

The fourth downward accountability object – setting up WhatsApp groups – connected the village communities to new technology. For the first time, technology was not seen to disrupt old-time traditions, but instead to introduce a built-in automation of village kinship and relations. Government agencies, ASPEC, local authorities, and all the communities were brought into a virtual network for accountability conversations. The communities were now in an expanded social space in which they could link themselves into a system of accountability that empowered their village life. Consequently, the local communities not only engaged in their daily ordinary lives but also worked with a new language, which made them accountable for river care activities. For this, the ASPEC river-care department's head used the term 'eyes and ears'. He said:

> *There are two things: first, they [communities] become the actual eyes and ears. They use this to fix the government on the status of things. For example, river, if there is any issue, they immediately call the government.… [the government] usually hire consultant or contractors to do that, and then their officer monitors it. But sometimes, you know, in Malaysia especially, there is a lot of report state that everything has done, [but] actually on the field, [it] is not. We as a community can also monitor.* (Interviewee 26, ASPEC officer)

These WhatsApp relations ruptured the managerial hierarchy of government agencies, as the officers were reluctant to give up their power to control citizens. The WhatsApp group was a double-edged sword: while it could be used as a disciplinary mechanism to control the communities in a virtual setting, it also emancipated the grassroots to challenge government agencies' mismanagement. The WhatsApp group thus stood as a self-surveillant group to make both parties mutually accountable. The head of the programme continued:

> *In the WhatsApp group we have a community and also government officer, also the community, the moment they put the photo, so this fellow [government] has to respond. Last time, they keep manipulate, now cannot. Everyone knows…* (Interviewee 27, ASPEC officer)

Hence, this WhatsApp group was a tool for integrating the grassroots belief in '*muafakat*'[10] – a relic from past Malaysian society, into an active form of social accountability. This could circulate the 'domestic order' to the government, even though accommodating this domestic order within the arenas of public authority was not the case in the past.

In summary, accountability structures, accountability relations, and accountability objects played a significant role in resolving disputes that emanated from the deployment of contradictory OW. Whereas there was passage of accountability structures from a hierarchy to a stakeholder partnership modality, in which equitable discussion amongst partners from heterogeneous perspectives was encouraged, accountability relations had transformed into the notion of heterarchy now (Stark, 2009), where accommodation, negotiation and reconciliation had become a pragmatic base for social exchanges between ASPEC, government agencies and communities. This led them to attain legitimate compromises, even if they were imperfect. Accountability objects as part of social accounting, then, reflect these composite identities, for which the green common good could be enacted and enabled through downward and upward dimensions. As such, accountability performed coordinating acts towards managing and reconciling the disputes being developed between government agencies, the NGO, and the communities.

5. Discussion and Conclusion

5.1 Summing up

We posed several questions at the outset of this paper. How is the 'other' involved in the co-construction of accountability, especially under situations of disputes? What are the roles of institutions, programmes, structures, relations, and objects in this regard? How can a dialogic form of accounting be conceived over underlying disputes? We have tried to answer these questions by telling the story of the development of an adaptive form of accountability surrounding the river-care programme run by ASPEC. We used the theory of OW to make sense of this story.

In the story, we have demonstrated how multiple orders have been adopted by the government, ASPEC, and the communities, and how accountability has been constructed into an adaptive form privileging a dialogic supremacy. At the outset, the government was premised on an 'industrial-market' polity, whereas ASPEC and the community were based on a 'green' and a 'domestic patronage' polity, respectively. ASPEC's coordinating acts thus reshuffled its moral justification towards a legitimate compromise. Accountability objects and the practice of social accounting were used to legitimise and operationalise the combination of these four orders and to configure a composite identity. Consequently, as no single commonwealth emerged, the 'regime of justification' produced the only compromises. With

10 '*Muafakat*' is a Malay word for consensus. This is a tradition inherited from the Malacca Sultanate era, which permeated amongst the Malay grassroots.

a creation of (green) awareness, this development changed in the lives of the communities, while the water quality in the river gradually improved, as the respondents remarked. According to an ASPEC officer, this was a long-term, transgenerational change in a wide segment of the Malaysian population that constitutes the pinnacle of the programme. In this way, the global discourse of sustainable development became assimilated into a local programme and in its various projects through this adaptive form of accountability, which was produced by a regime of moral justification (Alawattage, et.al., 2019; Graham and Annisette, 2012; Hopper et al., 2012, 2017; Unerman, 2012).

Consequently, we make two contributions. First, we significantly extend the work of O'Dwyer and Boomsma (2015) by unpacking a regime of action where situations unfolded with tensions between different OW. We demonstrate how ASPEC promoted 'stakeholder partnership/community engagement' subject to the complex dialectics between an industrial-market order and a domestic order. In between, ASPEC respected a green order (Thévenot et al., 2000), for the other two OW were temporal and legitimate, with a view to satisfying all. This demonstration extends our understanding of regimes of accountability – the imposed, the felt, and the adoptive (cf. O'Dwyer and Boomsma, 2015). We now know how moral justifications are implicated in producing a consensus for an adaptive form of accountability. Moreover, as we mentioned earlier, this understanding points to a direction that clarifies how global development discourses are assimilated in a local programme and its associated development projects through the deployment of this adaptive form of accountability. Second, we reveal the primacy of the government in constructing a regime of accountability (cf. Agyemang et al., 2017; Uddin and Belal, 2019). It was the government rather than external donor agencies that demanded formal accounts based on a (neoliberal) market order, while the NGO responded to this by producing a 'green' account in multiple forms through a process of legitimacy building. Previously, we understood that NGOs are an alternative to the government, as the latter is known to be inefficient and corrupted. Our case shows a unique story where the government holds a key position in the construction of the adaptive form of accountability. To this end, actors were engaged in dialogical acts, social accounts, and maximising the possibilities of coordination. We shall reflect on these contributions, leading to a conclusion.

5.2 Accountability as a test of worth

We understand that the justifications and agreements occur through tests of worth that have evolved historically. When Malaysia's economic history has developed from the colonial through the post-colonial and the neo-colonial to the postmodern era, its national economic development agenda has shifted to one with an industrial order, a multiculturalist market horizon, and a patronage tradition. As the postmodern era in Malaysia witnessed a knowledge-based industrial order but with historically ingrained ecological destruction, there emerged a critical uncertainty. In response, by embracing the global 'sustainable

development' discourse, the Malaysian development agenda has been redefined through the introduction of the 11th Malaysian Plan, which privileged a green order.

This led to programmes and projects being seen through the lens of the green order, while its execution and enforcement acts were left to NGOs, communities, and local governments through a system of partnership. Nonetheless, attempts to institutionalise the green order were never straightforward, as the neoliberal economic agenda was deep-seated in state apparatuses, despite village life being largely based on patronage routines. This necessitated a regime of action for adjustment, rebalancing, renewal, and reversals to reach an agreement, which Boltanski and Thévenot (2006) coined as compromise:

> *In a compromise, people agree to come to terms, that is, to suspend a clash – a dispute involving more than one world – without settling it through recourse to a test in just one of the worlds. The situation remains composite, but a clash is averted…* (Boltanski and Thévenot, 2006, p. 277)

To this end, accountability has emerged as a test of worth for which accountability structures, accountability relations and accountability objects are deployed to achieve compromises, resulting in an adaptive form of accountability. This compromise, however, does not denounce the possibility of favouring one world over another, as shown below.

5.3 Accountability being adaptive

Accountability cannot become adaptive without creating a situational space for actors to engage in account-giving practices. We saw this as a vibrating arrangement where the stakeholder partnership serves as a platform for aligning multiple vested interests, instilling mutual understanding, encouraging democratic participation, developing social capital, systematising the disciplinary mechanism, and sustaining environmental conservation. As Boltanski and Thévenot (2000, p. 209) write, "the order of worth is not dispositions or determinations inscribed once and for all in the agents which guide their behaviour" but a situational concept in which social beings possess the competency to shift between the different situations with a different mode of ethical axiom to justify their conduct or critique the actions of others (Boltanski and Thévenot, 1999). This accountability structure thus reveals ideological paradoxes in a social space for actors with different values to reach a consensus via community democracy, participation, empowerment, and meaningful liberation. They do this by establishing a principle of equivalence and rejecting other irrelevant modes of justification. From the perspective of accountability relations, we saw that the compromise was far from equitable, with ASPEC being more sympathetic towards servicing the government and grassroots' cultural rituals and practices, although there was a limited tolerance from the government and wider grassroots communities. It was seen that by forfeiting short-term agenda, the long-term 'green sustainability transformation' dream could come into the scene. As ASPEC understood the government's punitive power and the

necessity for the local community's participation to assimilate the 'green order', it tolerated the local community's patronage politics and government bureaucracy as a prelude to the implementation of the river care programme. This short-term compromise was inevitable to transform the dispute into a harmony through which the green development agenda could be rolled out.

However, such short-term compromise should not be interpreted as surrendering the green order, but simply constitutes compromise by ASPEC – a compromise amongst parties, but not amongst OW. It arises only through ASPEC's action to give up its 'compromise in parties', after which the green order can be diffused in respective government agencies and local communities to make the compromise between green, industrial-market and domestic orders possible. When achieving a compromise situation in which accountability structures, accountability relations, and accountability objects come into play, the boundaries between these OW are blurred. In this instance, the coexistence of OW means that the government and the communities are now not only consumed by their respective principles of justification (industrial-market or domestic order) *per se*, but also can deploy the green order through which the programme in question can be implemented. This coexistence also points to a compromise in terms of OW when the government and the community navigate varying modes of justification (including green) to coordinate their actions. Unfortunately, this can only transpire in the long run. After all, it is clear that no one can deny that none of the environmental movements in the world can be produced expeditiously without overthrowing the structural strength of the capital base from its roots, through which the 'unsustainable life' is enacted (Spence, 2009).

This compromise is possible as ASPEC acts as an intermediary between informal downward accountability and formal upward accountability. As the communities at the grassroots were governed by traditional culture, formal accountability was restricted. At the same time, the village level dialogical accounts aimed to empower the beneficiaries and to provide them with accounts, such as a rights-based approach to participation, complaint and feedback mechanism, social visits and relations, and WhatsApp communication. These dialogic accounts, presented in multiple forms (e.g. photos, narratives, paintings, stories, actions, etc.), were not only an attempt to consolidate heterogeneous voices and create mutual understanding but also a reality test to measure green awareness, which provoked future investments. Moreover, we see that downward social accounting could animate sustainable development reforms in which the grassroots were no longer passively oppressed, but instead were being empowered and liberated to support these reforms. While this was so, the mechanisms went through the communities at the grassroots and aggregated the information for upward accountability purposes, satisfying internal measurement within the NGO and isomorphic external reporting requirements within the global sustainable development agenda. This allowed a translation of informal day-to-day practices at the local level into formal national sustainable development reports through which the NGO reconciles

the grassroots' life production with neoliberal governance in order to integrate the local capital into the system of global capital.

These findings extend our understanding of NGO accountability (Agyemang et al., 2017; O'Dwyer and Boomsma, 2015; O' Dwyer and Unerman, 2007; Uddin and Belal, 2019). The notion of stakeholder partnership resembles Agyemang et al.'s (2017) concept of conversations for accountability, but it goes beyond this, allowing us to see how the direct reciprocal discussions between funders and beneficiaries operate. It also resonates with Uddin and Belal's (2019) proposition that there is no longer a conflicting demand between funders and beneficiaries; the NGO brings them together for democratic collaboration, empowerment, and dialogue, so that mutual understanding can be achieved to materialise collective environmental conservation goals. Most importantly, this understanding also extends O'Dwyer and Boomsma (2015) adaptive accountability, which is, however, not developed from 'give and take' between imposed rule and felt accountability, but from multiple stakeholders' 'felt accountability' based on their references to respective OW – 'green', 'industrial-market' or 'patronised domestic'. The dialogical accounting being produced therein enriches the work of Contrafatto et al. (2015) through recognition of ethical pluralism in the sustainable development transformation process where various forms of accounts (actions, photos, narratives, stories, etc.) are mobilised towards problematising communities' unsustainable development ideologies and liberating them to engage in a sustainable life course.

5.4 Moral justification as accountability

Our analysis provides us with a nuanced perspective of what accountability is. Previous questions about accountability, related to 'who', 'what' and 'when' to account, seem debatable, since it is not about the action of being 'answerable' itself, but the validity and solidity of the answer. Moral convention prefigures hierarchical power in this respect. As Roberts (1991, p. 365) noted, the "socializing form of accountability offers a model to temper the pursuit of strategic objectives with ethical concerns". One would, of course, expect that a particular moral mode of evaluation ought to be set in motion to frame the 'answer' given. Thus, viewing accountability as an exchange practice that is laden with power relations is less relevant here (see Agyemang et al., 2009; Dixon et al., 2006; O'Dwyer and Unerman, 2007, 2008). We, therefore, introduce accountability as a mode of governing and coordinating in the context of moral justification.

The governing perspective on accountability is characterised by a situation in which only a single moral 'principle of justification' (i.e., green, civic, industrial, market, etc.) is mobilised as a legitimate order to justify and critique action. This governing perspective can navigate a set of parameters to articulate a sole 'higher ethical principle' upon which social actors rely as moral grounds and a normative scheme for their action. This provides an acceptable 'answer' for accountable action and utterances. Any deviation of behaviour will lead to a

breakdown, which Boltanski and Thévenot (2006) call 'natural uncertainty'. When this happens, the single reality test in relation to such OW will operate to reassign the relative state of worth to all beings within the social group, and hence to restore equilibrium.

Returning to our context, the governing perspective on accountability is applicable to every social sub-category, each of which manifests a particular 'expected behaviour' for the government, the NGO, and the communities, respectively. While the NGO is manoeuvred by the green ethical frame of reference, ironically, the government is interiorised by an industrial-market modality, whereas the civic public is regulated by a patronage form of domestic formula. To circulate the AKCA model to the government and the communities is to impose the 'green' order on other social categories, or to put it another way, to expand the governing mode of accountability to others. Not only is this circumstance relatively strenuous, but also, when ASPEC attempts to do so, they can do it only incrementally, as it were, so that the old doctrine does not initially die away, to encourage participation. This is evident in our case of tolerance of others' dogma to realise the aims of the river-care programme. Nonetheless, the government and communities are not passive. They navigate their ethical value systems to counter others, as seen, for example, in the grassroots' initial rejection of the AKCA model. The governing perspective of accountability in this sense is a social practice wherein the social agent leverages their own OW to justify their action or conduct, and to critique others. This can be done by submitting the confrontation into a moral test to filter out noise and contingencies and to establish the principle of equivalence. The critical conflict among these key players can then be curtailed through the second term, which we call the 'coordinating perspective on accountability'.

The generation of the coordinating perspective on accountability is equal to adaptive accountability, which overcomes any incongruity between parties (O'Dwyer and Boomsma, 2015). It happens when multiple OW coexist at different degrees and legitimate compromise is achieved. As we showed, our river care programme has been transformed by this new coordinating perspective, through respective accountability structures (stakeholder partnership/community engagement), accountability relations (mediation), and accountability objects (social accounting, financial reports, WhatsApp communications, etc.). As no single reality test can be applied, these three properties qualify the government to a degree, emphasising its worth as an 'environmentalist' (green), a 'social service provider' (civil) or a 'capitalist' (industrial) separately. At the same time, communities are also allowed to adopt their patronage life principles freely without moral intervention from the 'green' world. Here, the compromise can reassure other modes of justice, other than environmental awareness. More importantly, the compromise is solidified by the composite identity accorded by this accountability object. For instance, social accounting reports submitted by ASPEC to the funder perform not only as proof of worth for the industrial order but also to represent the 'good communal life' of the grassroots' domestic order.

5.5 Concluding remarks

We conclude that the coordinating perspective on accountability can be described as a social construct that endeavours to articulate a varying 'model of ethical justification' in order to reach a legitimate compromise without bringing any reality test to the surface. Hence, the ethical limitations of accountability (see Messner, 2009; Roberts 2009) can be resolved through dialogue where one form of 'moral justice' is negotiated and discussed to move to another form. In this sense, the coordinating perspective on accountability – the type of adaptive regime we discussed – can be a pragmatic possibility when a situation occurs with critical uncertainty, such as environmental contamination. We see a compromise being developed between neoliberal bureaucracies and patronised relations in aid of inculcating a green form of communal life. This argument is attributed to our ontological understanding of society as a legion of dynamic, durable, and substantial agreements between multiple moral regimes of justification. Based on the story we told, we argue that compromise is denoted by a new accountability form being seen in NGOs, allowing them to be more democratic and dialogic when they grapple with state funding apparatuses and local community traditions. This promotes grassroots democracy, empowerment, participation, and emancipation towards a pragmatic and long-term 'environmental awareness' while global development discourses are assimilated into those local programmes and projects more effectively. This form of adaptive accountability is thus neither the funders' hierarchical accountability nor beneficiaries' social accountability, but a form in between, which is reflected in a social life of morality.

Although our case provides an archetype of productive compromise where stakeholders are oriented toward working successfully on environmental efforts, more studies are needed to analyse how different histories and locales can engage in negotiation and construct divergent forms of adaptive or coordinating perspectives on accountability. For example, what would happen if such a compromise found little alignment with the programmes being implemented? What would happen if compromises could break down during the process of negotiation? How are the OW implicated in such instances? Such questions invariably hinge upon other social contingencies, dynamics and categories, and the processes of interactions between NGOs, state apparatuses, and community activities. Such issues could engender fertile ground for further research to gauge the nature of counter-effects, as well as the structures, relations, and objects of accountability involved. While the ideas of Boltanski and his followers are useful here, these questions may be complemented by considering alternative theoretical perspectives. For example, Pierre Bourdieu's theory of practice could be used to explore how competing capitals – be they economic or social – produce the practices of adaptive accountability forms. Alternatively, using Boltanski's later works (e.g., Basaure, 2011), one could revisit the roles of agency and issues of power relations in relation to moral justifications and their implications for accountability forms.

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APPENDIX: List of abbreviations

AKCA: Awareness, Knowledge, Capacity-building, Action
ASPEC: Case studied non-governmental organization
BOD: Biochemical Oxygen Demand

CSO: Civil Society Organisation
DANIDA: Denmark's Development Cooperation
DID: Department of Irrigation and Drainage
DOE: Department of Environment
GDP: Gross Development Product
EU: European Union
GEF: Global Environment Facility
EPU: Economic Planning Unit
FELDA: Federal Land Development Authority
IFAD: International Fund for Agricultural Development
IRBM: Integrated River Basin Management
ISI: Import-Substituting Industrialisation
ITSGH: Name of building
ITYSG: an co-organiser of a river care project
JANIN: Department of National Unity and Integration
KPI: Key Performance Indicator
KRT: Neighbourhood Watch Committee
MENGO: Malaysian Environmental Non-Governmental Organization
NEM: New Economic Model
NEP: New Economic Policy
NGO: Non-governmental organisations
OW: Orders of Worth
PM: Prime Minister
PAH: Polycyclic aromatic hydrocarbons
SDGs: Sustainable Development Goal
SRT: an example of ASPEC's river-care project
UN: United Nation
UNDP: United Nations Development Programme
UNEP: United Nations Environment Programme