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Accountability in the Thai Public Sector

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MAcc, BAcc**

**Submitted in fulfilment of the requirements for
the Degree of Doctor of Philosophy in
Accountancy**

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Abstract

The objectives of the thesis are: (1) to contribute to the literature on the issue of accountability in public sector organisations in a developing country; and (2) to explore the relationship between accountability theory and accountability aspects implemented and reflected in a developing country. There are three general research questions: *How is accountability as defined in a western context reflected by public sector organisations in a developing country?; How do government departments in a developing country implement accountability?; and How does the experience of implementation in a developing country help us think about theories of accountability?*

In order to achieve these objectives, this thesis explores accountability in the Thai public sector with a particular focus on Thai government departments. It is motivated by the implementation of public sector reform in Thailand and the promulgation of the *Royal Decree on Criteria and Procedures for Good Governance B.E. 2546 (2003)* following the Asian Economic Crisis in 1997 in order to recover Thailand from the crisis and to enhance accountability in operations.

From the literature review, a practical guideline, based on four concepts of accountability in practice, is developed for conducting interviews, and an analytical framework of coding schemes is developed for analysing the interview data. There are two main empirical parts. The first part is an interview-based case study, where semi-structured interviews were conducted, while the second examines communications in the public domain, where the content analysis was conducted.

The implementation of the aspects of accountability from western society does not lead to the creation of an entirely new system. It helps people in society to realise what they had in the past and clarifies the aspects of accountability that should be implemented. To enhance accountability in government departments, some improvement is needed. There are some factors such as cultural perspectives, incentives, motivations, pressures, systems, and organisational culture that influence the accountability relationship.

The contribution is (1) to discuss the literature on accountability issues in a developing country and (2) to link the findings with accountability theory in the public sector in a developing country. The findings show that the understanding of the aspects of accountability, the focus on types of accountability, qualification and educational training, and cultural perspectives, including motivations and incentives

of accountors and accountees, affect the accountability relationship and how a developing country implements accountability.

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Abbreviations

BB	The Bureau of the Budget
CGD	The Comptroller General's Department
OAG	The Office of Auditor General
OCSC	The Office of Civil Service Commission
OPDC	The Office of Public Development Commission
NCCC	National Counter Corruption Commission
NECTEC	National Electronics and Computer Technology Center
NESDB	National Economic and Social Development Board
NSO	National Statistics Office
GFMIS	Government Fiscal Management Information System
ADB	The Asian Development Bank
IMF	The International Monetary Fund
OECD	Organisation for Economic Cooperation and Development
KPIs	Key Performance Indicators

Glossary of Terms

Accountability (1)

Term	Definition	Location
Accountability	Obligation, or responsibility of a person or organisations or entities to explain, answer, justify, and defend their actions or what they have done to another party who will observe, evaluate, and scrutinise that performance and they can give feedback, including reward and punishment.	Section 2.2
Accountability relationship	The relationship between two groups of people or organizations (Power 1991; Behn 2001). One group is held accountable while the other one holds others to account.	Sections 2.1 and 2.4
Accountability components	Six main features of the accountability relationship, namely: accountors, accountees, accountability for what, processes, standards, and effects (from Mashaw 2006).	Sections 2.1 and 2.5
Types of accountability	Different layers of the accountability relationship, involving different forms of accountors, accountees, responsibilities, processes, standards and effects. In this research, three types of accountability, namely public, administrative and organisational accountability, are the main focus.	Section 2.3
Administrative accountability	The focus of this type of accountability is on departmental effectiveness and efficiency; on outcomes on input / output ratios, and processes. Typically such accountability is relatively formal and will involve external scrutiny by agencies such as the Office of the Auditor General (Sinclair 1995; Bovens 2005).	Section 2.3
Public accountability	Public accountability involves the process of answering public concerns about organisational actions and performance (Sinclair 1995). Typically it is more informal than ‘administrative accountability’ and involves a more ‘direct accountability to the public, interested community groups and individuals’ (Sinclair 1995, p. 225).	Section 2.3
Organisational accountability	This is essentially bureaucratic accountability, normally based on the relationship between role superiors and subordinates in organisations or hierarchical relationships (Bovens 2005; Mashaw 2006).	Section 2.3
Concepts of accountability (in practice)	Four broad concepts, generated from an extensive literature review, are used to facilitate and guide interviews in Thailand, namely responsibility, transparency, scrutiny and answerability: These concepts are used as a practical framework.	Section 2.6

Accountability (2)

Term	Definition	Location
Responsibility	Deals with duties, obligations and expectations of accountors, including duties in relation to action and inaction, and obligations to answer questions such as ‘why did you do it?’ or ‘why did you not do it?’, or ‘how and why the person or organisation has acted in the manner it has?’ (Lucas 1993; Unerman and O’Dwyer 2006).	Section 2.6
Transparency	Relates to the availability to accountees of reliable, relevant and timely information about responsibilities and activities (Kondo 2002, p. 7).	Section 2.6
Scrutiny	The activity of subjecting actions, operations and performance to examination and evaluation in accordance with certain standards. Accountee participation and awareness is important for scrutiny (Bertók et al. 2002).	Section 2.6
Answerability	Answer to questions, and respond to accusations (Hart 1968 and Leiserson 1964, mentioned in Pyper 1996)	Section 2.6
Accountor	The entity which is held accountable, or ‘who is accountable’.	Sections 2.1, 2.5.1
Accountee	The entity who holds others to account, or ‘to whom they are accountable’.	Sections 2.1, 2.5.2

Thai words (in sections 3.3 and 3.4) (1)

Term	Definition
Dharmarath	Good governance
Dharmaphibal	Good governance
Karn borihan kijakarn banmuang thidi	Good governance (in the Thai public sector context)
Karn borihan kijakarn banmuang lae sangkhom thidi	Good governance (in the Thai public sector context)
Rabob kham phrom rub pid	This phrase is defined as ‘accountability’ by the Office of the Civil Service Commission (in the Thai public sector context). The translation of this phrase is ‘the system that one person is ready to be responsible for actions and ready to receive effects arising from actions’
Kham phrom rub pid	This phrase is defined as ‘accountability’ by the Office of the Civil Service Commission. The translation of this phrase is ‘readiness to be responsible for one’s actions and to receive effects arising’.
Kham rub pid chob	Accountability. This phrase is used by a large group of people, including scholars, journalists and public officials. The translation of this phrase is ‘responsibility’

Thai words (in sections 3.3 and 3.4) (2)

Term	Definition
Kham rub pid chob tor nhaa ti	Accountability. This phrase is mentioned by a large group of people, including scholars, and public officials. The translation of this phrase is ‘responsibility for one’s duties’.
Karma	The sum of a person’s actions in previous phases of existence, viewed as influencing one’s fate in future existences
Kod hang khum	The rules of karma
Tum dee dai dee, tum chua dai chua	If people do something well, they will receive happiness or good results but if they do something badly, the results will also be bad
Mai pen rai	It does not matter
Kraeng jai	To be considerate, to feel reluctant to impose upon another person, to take another person’s feelings (and ego) into account, or to respect deeply
Bunkhun relationship	‘The psychological bond between two persons, which are one who renders the needy help and favours out of kindness and the other’s remembering of the goodness done and his ever-readiness to reciprocate the kindness, not bound by time nor distance’ (Komin 1990, p. 691)
Saang bunkhun	The process of creating gratitude
Phak phuak	People who are in the same group or clan or clientage
Phu yai	People who are older, higher status or more powerful than phu noi
Phu noi	People who are younger, lower status or less powerful than phu yai
Sakdina	Feudalism, which indicated the status and power in the society
Kin muang	‘Eating the state’ (Phongpaichit and Baker 1995, p. 238) or corruption
Personalism	Stressing and focusing on uniqueness of each person, and paying attention to person rather than other issues such as the system
Personal relationship	Using personal connections in working place, acquaintance
Farang	Foreigners, particularly Caucasian

Other terms

Term	Definition
Public official	Both elected and non-elected official
Civil servant	Non-elected official
Executives of departments	The director and deputy directors of departments
Staff	Staff mean either civil servants or public officials depending on the context.
Ministerial level	A ministry under the direction of a minister, who is a politician.
Departmental level	A government department is led by the director of a department and is under the control of a permanent secretary of a ministry, who reports directly to a minister.

Chapter 1 Introduction

1.1 Introduction

Accountability is claimed as a complex and elusive subject (Mulgan 2000b). Sinclair (1995) argues that accountability is chameleon-like, and that researchers in different areas focus on different types of accountability. For example, human resource management and social psychology usually explain accountability via organisational and human behaviour (see Ammeter et al. 2004; Frink and Klimoski 1998). Some researchers focus on accountability and ethical issues (see Dubnick 2003; Zadek 1998). Some accounting researchers focus on accountability in financial reports and accounting information, including information disclosure (see such as Bird 1973; Dixon et al. 1991; Hyndman and Anderson 1995). For public management, accountability is important to enhance good governance (World Bank 1992). However, the problem of ‘incommensurability’ in the aspects of accountability is encountered in non-English speaking countries (Dubnick 2002). Different countries translate accountability differently. Thailand, particularly in the public sector, translates ‘accountability’ as ‘liable responsibility for one’s own actions’ (OCSC 2007d, in Thai).

Due to the fact that accountability is discussed in many areas, there are several theories relating to accountability, for example, agency theory, which regards the principal-agent relationship as an accountability relationship. Cultural perspectives also have a link to accountability. Hofstede’s cultural idea is applied in certain areas of research. For example, cultural perspectives and values in some Asian countries do not support accountability (Velayutham and Perera 2004). Asian countries, which are classified as large power distance, collectivist, and having strong uncertainty avoidance societies, tend to hide or prevent the disclosure of information, as they prefer to keep certain information secret (Gray 1988; Velayutham and Perera 2004). Such characteristics can affect accountability, particularly the accountability relationship between accountors and accountees.

In 1997, a lack of accountability was claimed to be a principal cause of the economic crisis that affected some East Asian and South East Asian countries (Velayutham and Perera 2004). To recover from this, some Asian countries, such as Thailand, received support programmes from various international organisations and some developed countries (World Bank 2000). They had to change and revise particular

systems. Some of these countries, including Thailand were given help to improve and enhance accountability in both public and private sector organisations (Thailand Letter of Intent 1997). For Thailand, some ideas and techniques were implemented in both public and private sector organisations. In the public sector, some techniques, such as accruals accounting and key performance indicators, were introduced (OPDC 2006, in Thai). In the private sector, business had to pay attention to some new ideas, such as corporate governance and international accounting standards.

This research focuses on accountability in a developing country because it is interesting to study how such a country implements accountability, and whether the activities a country has undertaken reflect accountability. This chapter is organised as follows. Section 1.2 describes the motivation of this research. The objectives are outlined in section 1.3. Section 1.4 presents research questions, including general and specific research questions. Section 1.5 is the summary of research methods to be used in this study. The contribution is outlined in section 1.6 and section 1.7 contains the structure of this thesis.

1.2 Motivation

This section explains the motivation of this research in choosing to study accountability in the public sector in Thailand. In 1997, an economic crisis affected some Asian countries, including Thailand, Indonesia and South Korea (World Bank 2000). They received support programmes from international organisations and had to implement a number of projects in order to recover from the crisis (World Bank 1998). To improve corporate governance and accountability, some international organisations proposed and launched codes of good governance and codes of accountability (ADB 2000; World Bank 2000). For example, the Asian Development Bank (ADB) proposed a set of corporate governance principles for companies and the World Bank supported the implementation of the concept of good governance in a developing country.

Thailand was the first country that was affected by the economic turbulence (Soontornpipit 2002). One of the main causes of the crisis was a lack of accountability in operations. The Thai government and the bureaucratic system were required to be transparent, efficient and effective (Soontornpipit 2002) especially in fiscal transparency because a lack of transparency among government, public sector and private sector organisations was seen as one of the causes of the financial crisis (Fischer 1998). To

recover from the crisis, both private sector and public sector organisations had to implement the new techniques and ideas proposed by the international organisations (World Bank 2000).

Just after the crisis, the idea of good governance was widely discussed in Thai society. This idea was first mentioned in 1997 (Satsanguan 2001). Researchers, scholars, public sector and private sector paid attention to this topic (Satsanguan 2001). Various projects were implemented and research was conducted. For example, in 2002, the Code of Good Corporate Governance for listed companies was launched, in order to improve accountability in business. The Stock Exchange of Thailand also revised its accounting principles and practices and applied international standards to Thai business in order to improve the transparency and quality of information disclosure (Thailand Letter of Intent 1998).

For public sector organisations, the Thai government implemented public sector reform in a number of ways, for example accruals accounting and performance assessment focusing on key performance indicators (OPDC 2006, in Thai). These techniques were aimed at improving operational systems and enhancing accountability in the public sector. In addition, the *Royal Decree on Criteria and Procedures for Good Governance B.E. 2546 (2003)*¹ was promulgated as a framework to improve governance and enhance accountability in government departments, and there were many projects, which arose from this. It is, therefore, interesting to study accountability in the Thai public sector following the economic crisis and the implementation of these projects. It is also interesting to study whether techniques used in a western context are workable in a developing country like Thailand because there are some obvious cultural and system differences.

1.2.1 Scope of study

This research focuses on the particular case of the Thai public sector. In 1997, the concept of good governance was quite new in Thailand, and moreover before the economic crisis, accountability was not mentioned much. The Good Governance Royal Decree (2003) is regarded as the main instrument for helping to enhance accountability in Thai government departments and is, therefore, chosen as a focus of this research.

¹ Later in this research, the phrase 'the Good Governance Royal Decree' and 'the Decree' will be used.

The contents of the Decree are mainly related to public sector organisations rather than the rights of citizens or other stakeholders, and emphasise the importance of operational processes in government departments. The Decree provides guidance, mainly about what the public sector should do in order to improve governance in operations, and to enhance accountability. The contents of the Decree will be further analysed in *Chapter 3 Accountability and Governance in Thailand*. Therefore, in this research, government departments and the operational processes are the main focus. Civil servants are interviewed in order to understand the attitudes and behaviours of civil servants.

Departmental websites are the main communication medium of Thai government departments, and provide information about both services and the departments themselves. In this research, these are studied in order to understand the sorts of information departments are communicating to the public, and how this information links to the aspects of accountability. In addition, annual reports, which mainly present departmental information, are also studied. Although there is less information in annual reports than on websites, the annual reports do contain information about annual performance, which is important for the objective of accountability. Thus, studying the annual reports is an extension of the analysis of departmental websites.

1.3 Objectives

There are two main areas of research objectives, as follows.

1.3.1 General objectives

The objectives are:

- 1) *To contribute to the literature on the issue of accountability in public sector organisations in a developing country*

In this thesis, the main focus is to study accountability, as defined in a western context, when implemented by a non-western, developing country. Differences in culture can affect the way the countries implement and understand accountability, as well as the behaviour of accountors and accountees in the accountability relationship. A developing country may have some different perspectives from those of western society. From previous research, some Asian countries are likely to have difficulties in enhancing accountability (Velayutham and Perera 2004).

Some international organisations, such as the World Bank, the International Monetary Fund, and the Asian Development Bank, introduced the concept of good governance and accountability. Since these organisations are the important donors for developing countries, this research also focuses on how the reflection of accountability in a developing country is similar or different from the aspects raised by these organisations. The process and obstacles arising from the implementation of good governance are included in this research.

2) To explore the relationship between accountability theory and accountability aspects implemented and reflected in a developing country

With the first general objective, cultural perspectives may cause some differences in the reflection of accountability in a developing country. The reflection, the evidence and the implementation of accountability will help the researcher to consider and decide what part cultural perspectives play in the accountability relationship. In this research, cultural perspectives are used to analyse results and key findings, in order to study the impact of culture on accountability. The literature review compares and contrasts Hofstede's cultural perspectives (1991) with specific research into Thai values, including the historical background and religion, to form a framework for the analysis. From the findings of the analysis, the relevance of Hofstede's work is discussed.

The accountability relationship, used in this research to study the relationship between accountor and accountee, is developed from Power's agency model (1991) and Mashaw's accountability components (2006). The results from this research can increase and expand the knowledge and perspectives of accountability of the public sector in a developing country.

1.3.2 Specific objectives – Thailand

The specific objectives focus on accountability in Thai public sector organisations. Some projects, such as the promulgation of the Good Governance Royal Decree, the implementation of accruals accounting into the accounting system and the implementation of the new performance assessment system, are also important for this study. Additionally, since civil servants play an important part in the process of reform, their perceptions and understanding of the issues arising from public sector reform and the introduction of the Good Governance Royal Decree are one of the focal points of this research. The results can explain the behaviour of accountors and accountees and

provide reasons for the results of the implementation. Two main methods of communication used by departments to communicate with internal and external users are also examined.

Thus, the specific objectives are:

- 1) to study the implementation of accountability in government departments, and the understanding of aspects of accountability, particularly after the implementation of public sector reform and the Good Governance Royal Decree, in order to explore factors that affect accountability directly;
- 2) to explore constraints and obstacles arising from public sector reform and the implementation of the Good Governance Royal Decree, and investigate the reasons for these;
- 3) to explore the importance and usefulness of departmental media, particularly departmental websites and annual reports and to explore how effectively these are used;
- 4) to explore the role of financial information used by executives and staff in government departments

The results from this study can be used to improve accountability in the Thai public sector and help answer the research questions.

1.4 Research questions

From the general objectives, three general research questions are employed as follows.

GQ1: How is accountability as defined in a western context reflected by public sector organisations in a developing country?

GQ2: How do government departments in a developing country implement accountability?

GQ3: How does the experience of implementation in a developing country help us think about theories of accountability?

The specific research questions are as follows.

SQ1: How is accountability evidenced following public sector reform and the Good Governance Royal Decree, in the particular case of government departments?

SQ1.1: How do departmental communications, including reports, show evidence of accountability?

SQ2: What are the constraints on departments from the implementation of public sector reform and the Good Governance Royal Decree?

1.5 Research methodology and methods

1.5.1 Research methodology

With regard to the ontological approach, this research is mainly based on objective and subjective information. Factual data, such as information on websites, annual reports, laws and regulations, and standards, is the primary source of information used in the analysis. However, this research also focuses on subjective data, i.e. attitudes and opinions of civil servants, culture and behaviour.

The first part of the research starts with a deductive approach while the second part applies an inductive approach. The start of the thesis is based on theories and previous work by other researchers, used to establish the framework. The accountability relationship in this research is developed from Power's agency model (1991) and Mashaw's accountability components (2006). Previous research papers and theoretical papers are also used to develop the analytical and practical framework for this thesis. Because culture is an important factor that can affect the implementation of accountability, Hofstede's cultural perspectives, discussed in relation to Thai values and the historical background, provide a framework to explore the accountability relationship. The results and findings can expand some ideas about accountability theory in the public sector in a developing country.

The process of this thesis is not either purely positivism or interpretivism but a combination of these two paradigms. This is a normal occurrence in research (Easterby-Smith et al. 2002). This research starts with the theories and ideas of previous research papers, which is a characteristic of positivist research (Easterby-Smith et al. 2002). However, this study does not test hypothesis and does not try to be value free. Moreover, it is difficult to generalise the results to any other cases because this research is focused

on the particular case of Thailand. Other countries, with different cultures, would produce different results. However, the results of this study can add some perspectives to the implementation of accountability in a developing country. Some of the findings may also help future researchers in their studies of public sector accountability in a non-western developing country.

With regard to methods, this research takes a mainly qualitative approach, as most interpretivist research does (Neuman 2000). However, this thesis does not contribute to any new theory, which should be the outcome of interpretivist research. Instead, this research provides further understanding of existing theories, by applying these to different countries and cultures. The implication of the results is used to discuss accountability theory when applied to different cultures. The results can support and increase the knowledge of accountability theory in a developing country.

The process of this study begins with the literature. A literature review is employed to create a practical framework, and this is then used to develop coding schemes for analysing information obtained from interviews. Another set of coding schemes is also developed from the literature review to be used for the analysis of websites and annual reports.

1.5.2 Research methods

To answer the research questions, there are two main empirical parts, an interview-based case study, and website and annual report analysis.

1. Interview-based case study

One Thai ministry is chosen for the case study. Senior accountants, accountants, internal auditors, IT staff and PR staff are interviewed. Semi-structured interviews are conducted. The main methods used to develop themes and codes are theory-driven and prior-research driven.

2. Primary data analysis

Two main methods of communication, departmental websites and annual reports, are analysed using a checklist developed from the literature review. This checklist is used to analyse selective departmental websites. Departmental websites and annual reports are then analysed in order to study what information is provided.

The analysis from both research methods, along with data from interviews, can help the researcher interpret and explain accountability in Thai government departments. Further details about the research methods can be found in Chapter 4.

1.6 Contributions

There are two main contributions arising from this thesis.

1. This research discusses the literature on accountability issues in the public sector in a developing country. It helps to explore the implementation of accountability, including the attitudes of civil servants, and how departments present accountability in their operations. Although specific to Thailand, this research provides findings and conclusion that may be relevant to other developing countries. The results may be useful for other developing countries that want to implement accountability and for international organisations that give support to developing countries and encourage them to implement accountability, in order to know the situation and obstacles arising. Researchers can use results from this thesis as a guideline for public sector accountability in a developing country.
2. The findings of this research may provide an understanding of accountability theory applied to the public sector in a developing country. The implication of the results can help in expanding ideas and knowledge of accountability theory.

Previous research argues that cultural perspectives can influence accountability. Regarding the economic crisis in 1997, Asian culture is argued as one of the factors that does not support the enhancement of accountability (Velayutham and Perera 2004). This study contributes to explaining how culture and historical background can impact on the implementation of accountability. It helps people to understand and use the results to improve and enhance accountability and good governance, particularly in the public sector in a developing country.

1.7 Structure of the thesis

This thesis consists of 8 chapters. Table 1.1 shows the relationship between the research objectives, research questions and chapters in this thesis. General research objectives help in creating specific research objectives.

Table 1.1 Research objectives, research questions and chapters in the thesis

Research objectives	Research questions	Chapters
G1	GQ1, GQ2	5, 6, 7, 8
G2	GQ3	5, 6, 7, 8
S1	SQ1, SQ1.1	5, 6, 7
S2	SQ2	5, 7
S3	SQ1, SQ1.1	5, 6, 7
S4	SQ1, SQ1.1, SQ2	5, 6, 7

Brief details of the remaining chapters of the thesis are given below.

Chapter 2 introduces the aspects of accountability and defines terms that will be used throughout the thesis, such as the meaning of accountability, the types of accountability, the accountability relationship and the accountability components. Four concepts of accountability in practice are developed from prior literature as a basis for the empirical analysis.

Chapter 3 presents details about accountability and governance in Thailand. Governance in Thailand and public sector reform are explained and discussed in this chapter. The Good Governance Royal Decree, which is an important act for the Thai public sector organisations, is also explained and analysed. In addition, some background information about Thailand, including the Thai culture and political system, is provided.

Chapter 4 describes research methods employed in this thesis. A discussion of the methods of data collection and data analysis is also provided in this chapter.

Chapter 5 presents the results of the interview-based case study. Five departments, under one Thai ministry, are chosen as the case study. The interview questions and analysis are based on the components of accountability, discussed in Chapters 2 and 4.

Chapter 6 presents the results of the analysis of websites and annual reports, which are the two main tools by departments to communicate with the public. This chapter analyses whether departments use websites and annual reports to present their accountability and which information they present.

Chapter 7 discusses all the results, along with the literature review and theories. This chapter is classified by following the components of the accountability relationship.

Chapter 8 summarises key findings, provides contributions to theory, recommendations, limitations, and suggestions for further research.

Chapter 2 Accountability

2.1 Introduction

This chapter discusses the aspects of accountability in terms of the meaning of accountability, types of accountability, the accountability relationship, and accountability components. The chapter includes a discussion of the four concepts, which, based upon an analysis of the literature, were assessed as key to thinking about the practice of accountability and which were used to guide the conduct of interviews in Thailand. The main purpose of the chapter is to explain the frameworks that have been developed to provide support for answering the following specific research questions:

SQL: How is accountability evidenced following public sector reform and the Good Governance Royal Decree, in the particular case of government departments?

SQL.1: How do departmental communications, including reports, show evidence of accountability?

Accountability is discussed by many researchers in various fields (Sinclair 1995). They focus on different issues and disagree about many things. The word ‘accountability’ is often used when considering fair and equitable governance (Bovens 2005). The accountability relationship is the relationship between two parties, groups of people or organisations (Power 1991; Behn 2001). One group is held accountable while the other one holds others to account. The first group is normally called the ‘accountor’ and the second group is called the ‘accountee’. The relationship between these two groups is indicated by types of accountability (Bovens 2005; Mashaw 2006), as different types can lead to different types of accountor and accountee, and can affect the types of activities that they perform.

Researchers and scholars give some ideas about the types of accountability. With regard to the public sector, various types are normally mentioned by researchers (Stewart 1984; Day and Klein 1987; Romzek and Dubnick 1987; Sinclair 1995; Bovens 2005), such as public, political, managerial or administrative, organisational, professional and personal accountability. Moreover, some types can be classified into sub-types. For example, managerial accountability can be classified as fiscal/regularity accountability, process/efficiency accountability, and programme/effectiveness accountability (Day and Klein 1987).

In addition to the accountant and accountee, the relationship of accountability has been said to include four other components. These are: *what the accountant is accountable for; how accountability is discharged or through what process; by what standards; and with what effect* (UN 2004; Mashaw 2006). These are said by Mashaw to be features of the actions between the accountant and the accountee. The six components of the accountability relationship are discussed in section 2.5.

This chapter is classified into 8 sections, including the introduction. Section 2.2 discusses the meaning of accountability and the relationship of accountability. Section 2.3 describes types of accountability, focusing on the public sector. Section 2.4 describes and discusses the accountability relationship. Section 2.5 discusses accountability components, and focuses on the accountant, the accountee, accountability for what, processes, standards, and effects of accountability.

Section 2.6 discusses the four concepts of the practice of accountability that are used in this thesis to explore accountability in Thailand. In this section, the meanings of accountability given by researchers are used to develop the four main concepts emerging: responsibility, transparency, answerability and scrutiny. Responsibility is related to ‘accountability for what’. The other three concepts are features of ‘the processes of accountability’. Section 2.7 discusses how the four concepts link with the accountability relationship. Section 2.8 is the conclusion.

2.2 The meaning of accountability

The root of the word ‘accountability’ comes from the word ‘account’. In the past, the aspects of accountability have been specifically related to accounting, particularly bookkeeping (Bovens 2005). Nowadays, accountability is a feature of almost every area, including politics and social science (Mulgan 2002). For meanings of accountability, the Oxford Dictionary of English defines the word ‘accountable’ as (a) ‘required or expected to justify actions or decisions; responsible’ and (b) ‘able to be explained or understood’ (p. 11). Webster’s dictionary defines ‘accountability’ as ‘the state of being accountable; liability to be called on to render an account; the obligation to bear the consequences for failure to perform as expected’. It also mentions that the synonym of accountability is answerability.

There are various definitions of accountability given by scholars, as shown in Appendix 1. Different authors focus on different types of accountability (Sinclair 1995). For example, some auditors focus on accountability in terms of financial and

numerical matters while some philosophers think that accountability is a subset of ethics (Sinclair 1995).

In addition to the general elusiveness of the meaning of ‘accountability’, there is for non-English speaking countries a special problem of ‘incommensurability’ (Dubnick 2002). In some countries, ‘accountability’ is all the more difficult to comprehend, or ‘pin down’ because the native language contains no direct equivalent of English word ‘accountability’. Some countries, such as France, Spain, Italy and Portugal, use various forms of ‘responsibility’ to represent ‘accountability’ (Dubnick 2002). In Brazil, ‘accountability’ is translated as a combination of ‘transparency’ and ‘responsibility’ (Litovsky and MacGillivray 2007). In Indonesia, the word ‘accountability’ can be translated as either ‘compliance’ or ‘the rendering of accounts’, while the Russians use the word ‘transparency’ (Litovsky and MacGillivray 2007, p. 23). Some languages, e.g. Korean, Romanian, Spanish and Thai do not actually have a word for accountability, but it is sometimes translated as ‘responsibility’ (Osborne 2004, p. 292). Thailand, particularly in public sector organisations equates the word ‘accountability’ with the phrase ‘*Rabob kham phrom rub pid* or *Kham phrom rub pid*’ (OCSC 2007d, in Thai). A literal translation is ‘responsibility in the performance of their duties and actions’.

As shown in Appendix 1, there are some definitions of accountability given by scholars and international organisations. Those meanings are used to define a word ‘accountability’ as:

...obligation, or responsibility of a person or organisations or entities to explain, answer, justify, and defend their actions or what they have done to another party who will observe, evaluate, and scrutinise that performance and they can give feedback, including reward and punishment.

In any accountability relationship, there are two main parties. Researchers may refer to the first in a variety of ways, including ‘actor’, ‘accountor’, ‘agent’, ‘steward’, or ‘accountability holdee’. The other party may be referred to as ‘accountee’, ‘principal’, ‘forum’, ‘audience’ or ‘accountability holder’. However, Ijiri (1983) argues that there is often another party included in the accountability relationship, specifically in an accounting framework. An accountant plays an important role, as the medium between an accountor and an accountee being the supplier and the user of information respectively.

2.2.1 Theories

With regard to theories, agency theory, and the relationship between principal and agent are normally mentioned in the discussion of accountability (Power 1991). Agency theory is based on an agency relationship, ‘a contract under which one or more person (the principal(s)) engages another person (the agent) to perform some service on their behalf which involves delegating some decision making authority to the agent’ (Jensen and Meckling 1976, p. 308). Thus, this relationship involves two parties, the principal and the agent (Levinthal 1988). Principal-agent theory is usually used to explain the accountability relationship, particularly in business, because the origin of agency theory comes from the problem of risk sharing between individuals or groups of people (Eisenhardt 1989) and the problem of uncertainty, incomplete information or information asymmetries (Levinthal 1988). This theory is also utilised in psychology and human resource management research when discussing the accountability relationship and decision making processes.

Regarding stewardship theory, according to Davis et al. (1997), ‘... the model of man is based on a steward whose behaviour is ordered such that pro-organisational, collectivistic behaviours have higher utility than individualistic, self-serving behaviour’ (p. 24). The way a steward performs may affect the accountability relationship. Caers et al. (2006) argue that ‘stewardship theory differs from traditional agency theory in that it questions the assumption that a principal-agent relationship will always be characterised by agency conflicts’ (p. 28). Dicke and Ott (2002) state that stewardship theory is ‘the possible basis for the reform of roles and responsibilities of principals and agents in government contracted service relations, and for the design and development of more effective methods for ensuring accountability (and quality) in contracted human services’ (p. 463).

The next theory, usually addressed in human resource management and social psychology research, is that of role theory. This was originally seen as ‘a way to describe how organisations, as contrived social systems, manage to inculcate or produce reliable behaviour on the part of their members’ (Frink and Klimoski 1998, p. 20) and is used to explain organisational behaviour. Role theory also emphasises interpersonal relationships. Frink and Klimoski (1998) explain that ‘role theory postulates a central role for interpersonal expectations, emphasises the importance of the consequence of compliance, and links tasks and activities to individuals’ (p. 20). There are some research studies that use this theory to explain the aspects of

accountability. For example, Ammeter et al. (2004) focus on the integration of trust and accountability by applying the accountability role theory model in their research.

As well as these theories, there are cultural perspectives relating to accountability which need to be highlighted. Hofstede's cultural idea is usually applied in the research. For example, Gelfand et al. (2004) use the concept of Hofstede's perspectives in their research, by focusing on the relationship between cultural perspectives, individualism-collectivism, cultural tightness-looseness, hierarchy-egalitarianism and accountability webs (or relationships) in organisations. They argue that cultural perspectives are directly related to the accountability relationship. The nature of the accountability mechanisms can vary across cultures (p. 157).

This is confirmed by Velayutham and Perera (2004), who study the influence of emotional and cultural perspectives, e.g. shame-prone and guilt-prone cultures, on accountability. In their research, they focus on people's feelings that possibly affect the level of accountability and governance in different societies. The mechanisms of responsibility in Asian countries are typically different from those dominant in western societies (Velayutham and Perera 2004). The collectivist and shame-based cultural values typical of certain Asian countries can militate against the effective discharge of responsibility. In such cultural settings people may prefer to hide or resist the disclosure of information, and thereby impede accountability. These ideas will be used to discuss the results of this research.

The previous research can help to explain similarities and differences in the accountability in different places. It can help people understand accountability in different societies because different countries and societies give different meanings to and have different understandings of the aspects of accountability. As mentioned previously, non English-speaking countries differ in their translation of the word 'accountability'.

The aspects of accountability are raised by developed countries. From previous research, culture can affect the implementation of accountability (Velayutham and Perera 2004). This research studies public sector accountability in a developing country, and cultural perspectives are the main focus in order to study the impact of culture on the implementation of accountability.

2.2.2 Accountability components

There are six main components of accountability (Mashaw 2006). The first two components are the people or organisations in the accountability relationship, i.e. accountor and accountee. This relationship is usually based on the principal-agent relationship (Power 1991), whereby there is a contract between the accountor and accountee, which clarifies what the accountor should be accountable to the accountee for. 'Accountability for what', 'processes', 'standards' and 'effects' are also significant components of accountability (Mashaw 2006).

There are some research papers focusing on the accountability relationship between accountors and accountees. Ebrahim's (2005) study relates to the relationship of the NGOs and funders. He points out that if non-profit organisations rely on upward accountability or on donors, and they know what the donors want, they aim to please their donors rather than focusing on broader objectives. Sinclair (1995) focuses on Chief Executive Officers of Australian public sector organisations and their understanding of the aspects of accountability. Roberts (1991) focuses on how the influences of different forms of accountability can vary depending on the type of relationship, in particular the actions of individuals, or individual actions towards others.

Different types of organisations have different focal parties. For example, public sector organisations have a variety of the accountability relationship because they have more stakeholders, compared with the private sector and NGOs. In the public sector, one of the important accountability relationships is between public entities and citizens. On the other hand, for business, one important relationship is the one which exists between managers and shareholders. Therefore, as well as having different objectives and requirements, different parties will require different types of information.

Some researchers in both the public and private sector focus especially on the processes of accountability. Some of them, particularly in the field of accounting, focus on information disclosure in annual reports and external reporting in order to judge how much information organisations provide to the public (see Dixon et al. 1991; Pablos et al. 2002; Nelson et al. 2003; Steccolini 2004). Others study the importance of accounting information in accountability systems (see Roberts and Scapens 1985; Stewart 1984; Torres and Pina 2003), particularly for the decision-based concept (Ijiri 1983).

2.2.3 Other accountability issues

As Sinclair (1995) mentions, researchers in different fields focus on different themes of accountability or, even though in the same field, they can be interested in different perspectives. Sinclair also argues that ‘accountability exists in many forms and is sustained and given extra dimensions of meaning by its context’ (p. 219). There are a number of examples given to support this argument. Accounting scholars typically focus on financial information disclosure, researchers in the fields of human resource management and psychology are more interested in accountability relations, the effect of decision-based frameworks, and organisational behaviour (see Erdogan et al. 2004; Ammeter et al. 2004). In the fields of politics and public administration, some scholars underscore the relationship between accountability mechanisms and organisational policies.

Ethics is an important issue for the researchers to study. Zadek (1998) focuses on the mechanisms of performance, ethics and accountability, especially the context of social and ethical accounting, auditing and reporting provision. In the area of public administration, Dubnick (2003) addresses the relationship between accountability and ethical policies in response to four main forms of accountability, i.e. answerability, blameworthiness, liability and attributability.

Romzek and Dubnick (1987) studied accountability mismatch in the particular case of NASA and the ill-fated Challenger mission. It was found that NASA had changed its aspect of accountability to one more reliant on bureaucratic and political accountability, instead of professional accountability. This diversion from what NASA had done well was one of the causes of the Challenger tragedy.

For business, one of the main concerns is a lack of effective accountability of executives (Cadbury 1992, p. 14). The main objective of the private sector is to maximise profit for shareholders (Barton 2005). Therefore, financial information disclosure and the bottom line are important for them. In addition, accounting information is a main tool for providing useful information to stakeholders. From this, it is not surprising that researchers usually link accountability arrangements and accounting systems together, and that they also study information disclosure and accountability reports. Corporate accountability or organisational accountability is an important area of interest for the researchers to study.

One of the leading developments in the business field is the Cadbury report (1992). This report focuses on corporate governance and was the first code of best

practice¹ for the UK companies. Within this report, accountability is underscored, especially in the shareholder's section, and recommended duties and responsibilities are also mentioned. Moreover, the report mentions accountability of boards of directors to shareholders:

Boards of directors are accountable to their shareholders and both have to play their part in making that accountability effective. Boards of directors need to do so through the quality of the information which they provide to shareholders, and shareholders through their willingness to exercise their responsibilities as owners. (p. 16)

In terms of the accountability relationship within the private sector, boards of directors have to be responsible to their companies and to the shareholders, who are the owners of the companies (Cadbury 1992). In addition, in order to examine and verify organisational performance, external auditors are appointed by the shareholders (Cadbury 1992).

Likewise, the OECD mentions that auditors are held accountable by the shareholders who are their clients, and that auditors also owe 'a duty to the company to exercise due professional care in the conduct of the audit' (OECD 2004b, p. 22). Thus, shareholders have the right to access certain data and information, and should have the opportunity to ask questions of the board (OECD 2004b).

Due to ineffective management and administration, some governments had to implement public sector reform and start New Public Management (NPM) (Parker and Gould 1999). In such situations, the aspects of public accountability are broader than before. For example, Mulgan (2000b) argues that the aspects now expand beyond the core sense of 'being called to account for one's actions', to include some important features, e.g. external, social interaction and exchange, and rights of authority. He points out that the aspects extend beyond the internal aspects of official behaviour, focusing instead on institutions that control official behaviour, the process of making officials responsive to public wishes, and dialogue between citizens in cases where there is a lack of people able to be called to account.

2.2.4 Differences between public sector and private sector

There are some differences between public sector accountability and private sector accountability. First of all, private companies are more accountable in terms of their bottom line (Mulgan 2002) because the main aim is to maximise profit for the shareholders (Barton 2005). The primary method by which accountability is

¹ The latest version is the Combined Code of Corporate Governance (2008).

presented to shareholders is via the annual report (Midgley 1982; Ormrod and Cleaver 1993). The main themes for assessing financial reporting are 'whether profit-reporting is reliable and accurate, and whether it is useful for the purpose of investor's dealing decisions so that resources are allocated to the most deserving companies' (Dev 1982, p. 129). On the other hand, public sector organisations focus on process and general policy (Mulgan 2002). Types of public sector accountability will be discussed later on in this chapter.

For decision making, businesses pay attention to both private and individual decisions but government agencies mainly focus on collective decisions (Barton 2005). Moreover, the scope of accountability for these two types of organisation is not similar. The public sector is more focused on the public interest and its responsibilities are more extensive than those of the private sector (Barton 2005). Also, public sector organisations have more accountees than the private sector. Regarding privacy, private sector companies are less open with their information than the public sector in order to keep their information private (Ijiri 1987; Mulgan 2002). They also have more rights entitling them to a certain amount of privacy. Public sector entities however are obliged to provide more information to the public in general.

2.3 Types of accountability

Public governance, market and social accountability are the three main regimes (Mashaw 2006). Public governance focuses on the accountability of public sector organisations and the officials they employ. Market is related to accountability in the private sector. For social accountability, accountability among families, professions or teams are the main considerations. Public sector organisations are the main focus of this research. Therefore, in this section, the regime of public governance is described and discussed.

For public sector accountability, scholars cite a variety of ideas about the types of accountability. For example, Day and Klein (1987) mention two main types of accountability, political and managerial accountability. Sinclair (1995) focuses on five types, political, public, managerial, professional and personal accountability. In this section, types of public sector accountability are discussed.

The first type is that of public accountability. Sinclair (1995) defines this type as 'a more informal but direct accountability to the public, interested community groups and individuals' (p. 225). This type of accountability is more informal than

political accountability. A citizens' *right to know* is at the root of this type of accountability (Pablos et al. 2002). Public accountability involves the process of answering public concerns about organisational actions and performance through various mechanisms, such as the media and public hearings (Sinclair 1995). Public officials should treat the public fairly (Behn 2001; Axworthy 2005). The strength of public audit can support public accountability (Stewart 1984).

The next type is political accountability that has been applied since the Athenian era, when it meant holding officials accountable for their actions (Newell and Bellour 2002, p. 7). It was then extended to include ministerial and parliamentary accountability. The meaning of political accountability, as given by Day and Klein (1987), is as follows:

Political accountability is about those with delegated authority being answerable for their actions to people, whether directly in simple societies or indirectly in complex societies (p. 26)

From this meaning, accountors mainly include civil servants, politicians, cabinet members, legislators, and political parties, all of whom should be accountable to their constituents. The chain of political accountability in the parliamentary system links public officials to the directors of particular departments, who are accountable to ministers, then to the cabinet, to the parliament, and finally to the electors (Sinclair 1995). For some countries, the chain directly links public managers to representatives and political parties (Bovens 1998). The basis of this accountability relationship is based on responsiveness to constituents (Romzek and Dubnick 1987; Brinkerhoff 2001).

Another type of accountability is organisational accountability, though some researchers use the term 'administrative accountability' instead (Mashaw 2006). This is normally based on the relationship between superiors and subordinates in organisations or hierarchical relationships (Bovens 2005; Mashaw 2006).

Managerial accountability is defined as 'making those with delegated authority answerable for carrying out agreed tasks according to agreed criteria of performance' (Day and Klein 1987, p. 27). Day and Klein (1987) argue that this accountability can be classified into three sub-types, namely fiscal/regularity accountability, process/efficiency accountability, and programme/effectiveness accountability. These three sub-types focus on input, output, and outcome respectively, and are a means of checking on the appropriate use of resources,

accomplishment, efficiency of output, and effectiveness of outcome (Day and Klein 1987; Sinclair 1995).

Stewart (1984) argues that managerial accountability involves programme and performance accountability, which focus on goals and results, and standards and performance. This means managerial accountability focuses on input, output, and outcome. Accounting information and financial reports are important tools for showing how organisations use resources and how effective they are (Behn 2001). More importantly, they can confirm that government agencies are using public money wisely.

Some researchers use the word 'administrative' instead of managerial accountability. However, others believe that managerial accountability focuses on monitoring inputs and outputs, or outcomes, while administrative accountability focuses on only monitoring processes of the use of inputs (Sinclair 1995). Additionally, some researchers (see Brinkerhoff 2001) refer to financial accountability and performance accountability instead. Financial accountability relates to controlling and monitoring the use of public resources or inputs. Laws and regulations, and procedures on resource allocation and reporting, should be transparent.

The phrase 'performance accountability' is defined as scrutinising the process of achievement through the use of public resources (Brinkerhoff 2001). This focuses on 'what government does – what it actually accomplishes', as opposed to '... how government does what it does', which focuses on accountability for finances and fairness (Behn 2001, p. 9-10). This type is related to outputs and outcomes, and the relationship between managerial accountability and public accountability. In the case of accountability of the government for activities carried out in the public sector, public accountability depends on the existence of managerial accountability (Stewart 1984, p. 18).

Another type of accountability is that of professional accountability. Public officials should be accountable to an expert group of which they are a member (Sinclair 1995). Normally, subordinates should be accountable to their superiors. However, the difference between bureaucratic or organisational accountability and professional accountability is the degree of control (Romzek and Dubnick 1987). The degree of control is high in the case of bureaucratic accountability while it is low for

professional accountability. In addition, professional bodies usually have their own code of conduct or standards for all their members to follow (Bovens 1998).

This type of accountability is necessary when a government is dealing with difficult or complex problems and need to use skilled or expert officials (Romzek and Dubnick 1987). These officials have to be accountable to professional peers. Although outside professional bodies may directly influence the decision or actions of the expert, either through standards or education, the main authority belongs to the agency for controlling or monitoring the operational process. This type of accountability is characterised by a deference to expertise (Romzek and Dubnick 1987).

Personal accountability is defined as ‘fidelity to personal conscience in basic values such as respect for human dignity and acting in a manner that accepts responsibility for affecting the lives of others’ (Harmon and Mayer 1986 mentioned in Sinclair 1995, p. 230). Individuals should be responsible for actions that may affect other people (Bovens 1998). This type of accountability focuses on a personal ethic of responsibility (Axworthy 2005).

Accountability can be classified as either internal or external accountability (Mulgan 2000b). Internal accountability relates to individual behaviours, such as professional accountability and personal accountability (Mulgan 2000b). For these kinds of accountability, individuals have to be accountable for their actions. Regarding external accountability, types of accountability consist of political, public and managerial accountability, and relate to investigating and assessing actions taken by organisations or subordinates and imposing sanctions (Mulgan 2000b, p. 561).

Reflection

From the above ideas, although researchers use different words to describe types of accountability in terms of public sector context, the main themes of accountability are almost the same. For public sector accountability, subordinates have to be accountable to their superiors and the final group in the chain is that of the constituents or citizens. Also in some cases, skilled officials are accountable to their professional bodies. For governmental and departmental performance, researchers usually focus on the use of resources and accomplishments. In other words, they focus on inputs, outputs or outcomes, including the processes, in order to assess whether public sector organisations are using public resources wisely.

In this research, public accountability, administrative accountability, and organisational accountability including bureaucratic accountability, are the main types of accountability to be studied. For public accountability, the relationship between government departments and the public is the main focus, though, in this research only the departmental point of view is studied. For administrative accountability, the relationship between departments and controllers and auditors is studied. For organisational accountability, the emphasis of this study is on the relationship between subordinates and superiors in organisations, particularly within bureaucratic systems. These types provide the ideas for analysing the results and findings in Chapter 5 and Chapter 6.

2.4 The accountability relationship

Accountability refers to a relationship between two groups of people or organisations, i.e. the accountor and accountee. This relationship can be between superiors and subordinates, or principals and agents, or citizens and their representatives, and can consist of a number of types of accountability.

Figure 2.1 illustrates the relationship between accountor and accountee and activities between these two groups. The accountee gives power or authority to the accountor to work on his/her behalf (*stage 1*) (Ijiri 1983; Behn 2001). This relationship involves the account and the holding to account (Stewart 1984). Between accountor and accountee, the relationship is related to the nature of the contract or agreement, which the accountor acts upon as part of his/her duty of accountability (*stage 2*) (Power 1991). The accountor then has to inform the accountee about his/her actions and performance, including answering questions (*stage 3*) (Bovens 2005). This is the process of information flow between the accountor and accountee, used to provide evidence of the accountor's actions to the accountee (Power 1991).

The accountee can observe and evaluate performance (*stage 4*) (Mulgan 2002). Standards of appraisal are applied. The accountee has the right to ask the accountor questions and/or to request any other information deemed necessary (*stage 5*). However, in some cases, the accountor has a right to protect privacy, and is entitled to withhold some information from the accountee (Ijiri 1983). The accountee then can apply sanctions to the accountor (*stage 6*) (Mulgan 2002). These sanctions, including rewards or penalties, could be either formal or informal (Bovens 2005).

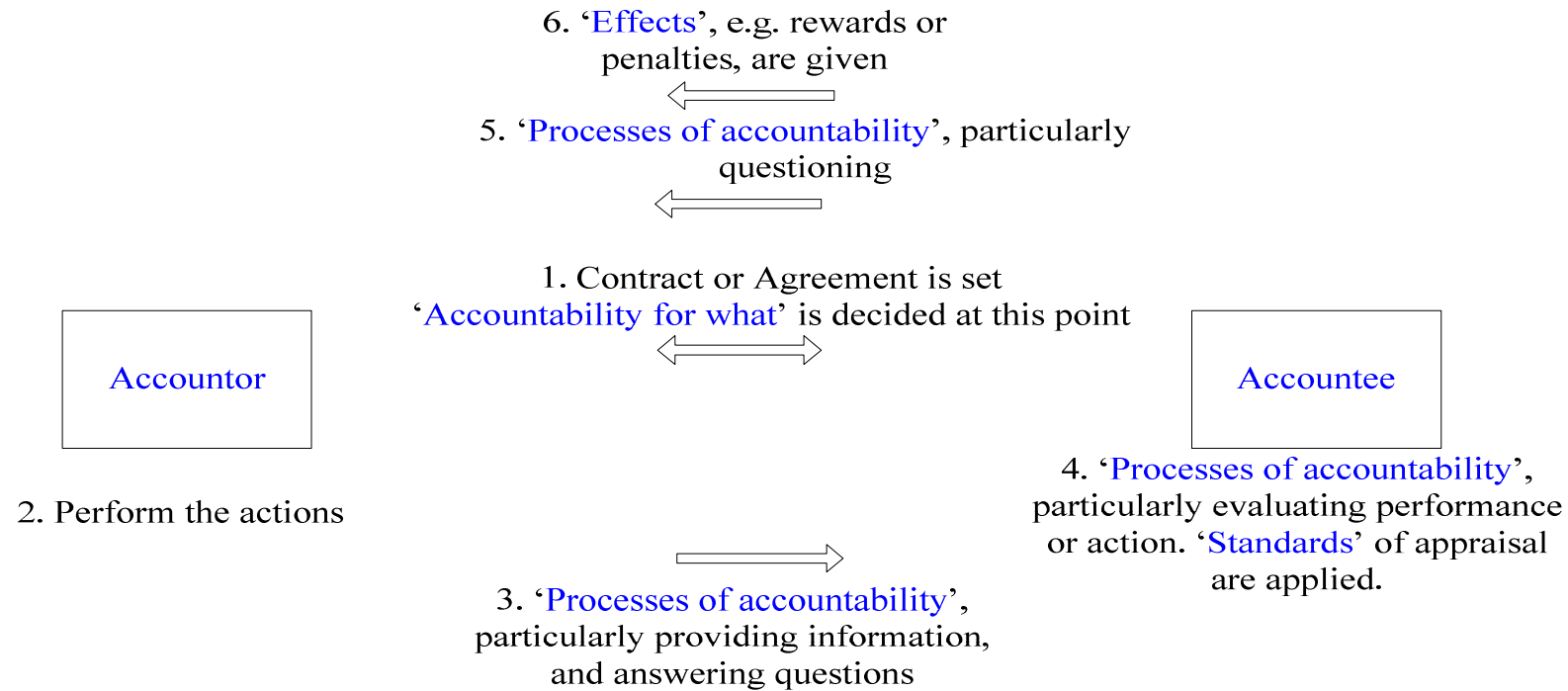


Figure 2.1 The accountability relationship²

² This model is developed by using a model from Power (1991) and previous research papers such as Ijiri (1983), Sinclair (1995), Bovens (1998, 2005), Day and Klein (1987) and Barberis (1998).

Figure 2.1 shows the accountability relationship and the six accountability components, namely accountant, accountee, accountability for what, process, standard and effect (Mashaw 2006). All these components will be discussed later in section 2.5.

Power is an important concept for the accountability relationship. Roberts and Scapens (1985) refer to Giddens' idea that there are two senses of power, i.e. broad and narrow. A broad sense is 'the power to do', which is 'the power of human action to transform the social and material world' (Roberts and Scapens 1985, p. 449). This power directly affects the relationship between accountors and accountees and it can indicate what, why and how these two parties have performed actions. Another sense of power is the sense of 'power over', i.e. 'power as the domination of some individuals by others' (Roberts and Scapens 1985, p. 449). This sense of power is related to an unequal relationship, such as superior-subordinate relationship.

With regard to public sector organisations, a hierarchical system is the traditional idea of accountability (Bovens 2005). The relationship between superiors and subordinates is normally unequal (Mulgan 2000b). Superiors or people in higher-power positions set standards that people in subordinate positions have to obey (Gelfand et al. 2004). Subordinates follow what superiors want them to do and receive sanctions for unsatisfactory performance (Mulgan 2000b). There are several motives for subordinates to follow what their superiors want. The fear of being called to account, of facing scrutiny and possible penalty are among the motives (Mulgan 2000b, p. 567). Some public officials want to please their superiors in order to enhance their personal advancement, i.e. they focus on their career opportunity (Mulgan 2000b). This case is different from fear of being called to account.

Figure 2.2 is modelled on the accountability relationship in a parliamentary system. In a bureaucratic system, accountability takes place over several levels. The relationship between accountant and accountee is usually between subordinates and superiors, whereby subordinates are accountable to superiors. In Figure 2.2, public officials are accountable to the heads of departments or executive staff. Executive officers then have to be accountable to the ministers and then the cabinet, which is accountable to the parliament. Finally, heads of departments, ministers and members of the parliament should be accountable to the public.

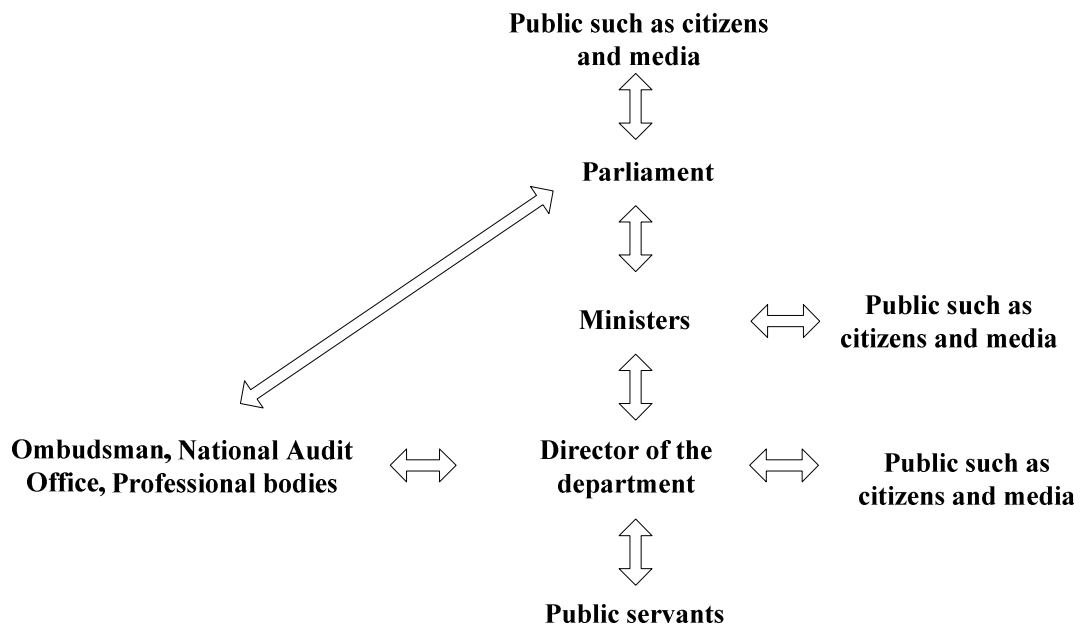


Figure 2.2 The relationship of accountability in the public sector³

Regarding the relationship between the public and government agencies and ministers, in addition to receiving services from the government and public sector organisations, the public have a responsibility to give feedback or comments on public sector actions or performance. For example, the public should report information about fraudulent or corrupt activities to the relevant authorities. Citizens also have a responsibility to participate in parliamentary activities (Axworthy 2005). They should vote in order to recruit their parliamentary representatives and give feedback on the various policies or organisations (Axworthy 2005). The media also plays an important role in investigating organisational performance (McMahon 1995; Mulgan 2000a). For example, it can uncover corruption and report this to a number of organisations. Organisations should then use these comments and/or feedback to improve their actions and decision making.

In addition to the above relationship, there are certain organisations, such as an ombudsman, national audit office, professional bodies, or other independent agencies, which are also involved in the accountability relationship. They monitor and control departmental actions and performance (Brinkerhoff 2001; Bovens 2005), thus the relationship between these organisations and government departments is that of horizontal accountability. For the processes of monitoring and controlling,

³ This model is developed by using ideas and models from Axworthy (2005); Bovens (2005); Parker and Gould (1999); and Day and Klein (1987).

auditing reports are sent directly to either the parliament, or indirectly through ministers.

2.5 Accountability components

As discussed in section 2.4, the accountability relationship consists of six main components, namely accountor, accountee, accountability for what, processes, standards and effects (Mashaw 2006). In this section, these six components of accountability are discussed.

2.5.1 Accountor

Many scholars give ideas on who should be held accountable. The concise answer to the question, ‘who is accountable’, is that ‘... every person who is in a position of power on trust is accountable for the use of that power’ (UN 2004, p. 4). An accountor has an obligation to inform the accountee about his conduct which can vary ‘from budgetary scrutiny in the case of financial accountability, to administrative fairness in the case of legal accountability, or even sexual propriety when it comes to the political accountability of Anglo-American public officials’ (Bovens 2005, p. 185).

According to Gelfand et al. (2004), accountors can take the form of individuals or groups of people. Individuals are directly accountable to their supervisor, organisation, work group, and colleagues. The accountor can sometimes be a representative of the group and is answerable to the organisation as a whole. In such cases, the relationship of accountability can be either unidirectional or bidirectional.

With regard to public sector accountability, the largest group of accountors are public officials working in ministries, departments and agencies (Brinkerhoff 2001). According to Bovens (2005), public officials can play many roles, which can be classified into four types of accountability. The first type is that of corporate accountability, whereby the accountor is an entire organisation. An essential component of this type is the unity of the organisation. The second type of accountability is hierarchical accountability, with a clear chain of command as the main focus. Subordinates have to be accountable to their superior (Brinkerhoff 2001), while officials in the middle level can be both accountor and accountee.

The third type is that of collective accountability. Bovens (2005) explains that ‘public organisations are collectives of individual officials’ (p. 191). The accountee can choose one official to be a representative of the organisation. Finally, there is

individual accountability. Each official has to be accountable for their own performance. In addition to the above types, public officials should be accountable to citizens during policy implementation and service delivery (Brinkerhoff 2001). By contrast, some scholars such as Axworthy (2005) argue that civil servants are not required to be directly accountable to citizens.

2.5.2 Accountee

The second component of the accountability relationship is the accountee, who has certain rights to hold others to account (Buhr 2001 referred in Unerman and O'Dwyer 2006). The scope of the accountee within a particular relationship can be classified as either a broad concept, intermediate concept or narrow concept (Unerman and O'Dwyer 2006). Taking a broader perspective, organisations are accountable to all parties affected by their actions. Regarding NGOs, organisations might be accountable to those for whom they provide services and to people, communities and organisations who receive indirect impact from those actions (Unerman and O'Dwyer 2006). Many public sector organisations also fall within this scope. At an intermediate level, stakeholders who influence an organisation have rights to hold organisations to account. This links into corporate accountability, which is normally developed in business. Private sector organisations are usually accountable to the stakeholders, who have the greatest economic power over the business (Unerman and O'Dwyer 2006).

A narrow perspective might be when organisations are only accountable to the group of people who manage or give money to organisations, the legal owners, or the shareholders. This is usually applicable in businesses, accountable only to shareholders. The accountability relationship can exist both inside and outside organisations (Ijiri 1983). Within organisations, staff should be accountable to their superiors. Outwith organisations, there are also some forms of the accountability relationship, between, for example, officials and the general public, officials and professional peers, and officials and other public sector organisations, dependent on the types of accountability.

Regarding public sector accountability, Bovens (2005) proposes five different kinds of accountees based on the following five types of accountability: organisational accountability, political accountability, legal accountability, administrative accountability and professional accountability. First of all, organisational accountability occurs inside public sector organisations, where the

accountee is superior. It is based on hierarchical relations, whereby subordinates are required to be accountable to their superiors (Brinkerhoff 2001). It is also possible that at some levels the relationship will be bidirectional.

The second accountability type is that of political accountability. The important accountees are those elected representatives and political parties. However, for countries using a parliamentary system, the chain of accountability is via government ministers. The third type of accountability is legal accountability, whereby the accountee is the courts.

Fourthly, there is administrative accountability, where the accountees should be auditors, inspectors and controllers. At the present time, independent agencies, such as ombudsman and anti-fraud offices, monitor and verify performance and administration (Brinkerhoff 2001), and organisations and officials are already accountable to these organisations.

The fifth type is professional accountability via professional peers acting as the accountee. Professional boards have set standards and they monitor performance and conduct. Moreover, skilled officials should comply with these standards. In addition to these five types of accountees, funders and recipients of the services are also important groups of people to which public sector organisations have to be accountable (Wynn-Williams 2005).

Effective accountability depends on public access to parliamentary or governmental reports and freedom of information (Barata and Cain 2001; UN 2004). Access to information is important for accountability (Kondo 2002; Bertók et al. 2002), and in an open democracy, the media play an important role in providing information to the public through newspapers, magazines, radio, and television. Moreover, the media sometimes investigate performance and reveal the truth to the public. However, in some countries, the media do not have much freedom. For example, in Thailand, some forms of the media are owned by politicians (Phongpaichit and Baker 1995). Many Thai citizens believe that the government intervenes in the media operational process and they think they would not know the truth about political matters (Suan Dusit Poll 2002a, in Thai). Therefore, it is not always easy to apply public accountability through the media. Also, some governments do not want to provide information to their citizens (UN 2004) and they do not have to tell everything to citizens (Birkinshaw 2006). Many countries classify

and rank certain information as Top Secret, Secret, or Confidential and Restricted in order to decide which information should be kept back from the public (UN 2004).

2.5.3 Accountable for what?

This section discusses what accountors should be accountable to accountees for. Organisations have an obligation to be accountable for their performance (Mulgan 2000a). Regarding types of organisations, there are some differences between public sector and private sector organisations. Private sector organisations are more accountable in terms of bottom line and profit but public sector agencies focus on the operational process and general policy (Mulgan 2000a, p. 87). Both the public and private sector have an obligation to provide information to citizens or shareholders. However, private sector companies do not have to provide any other information than that which they are required to do so by law. Although public sector organisations provide more information, they do not actually have to present all information, particularly information relating to national security (Birkinshaw 2006).

For the public sector, one of the most important reasons to be held accountable to the public is because the money spent by governments is actually public money. Thus, they are expected to be responsible when using the money (Ball 2005). Governments are accountable for their performance and administration (UN 2004). They should pay attention to the use of public resources, and the results from their operations. Elected officials are responsible for their choices of policies (Mashaw 2006). For non-electoral accountability, top-level bureaucrats are responsible to elected officials in following through the plans and policies of elected officials (Mashaw 2006).

For organisational and bureaucratic accountability, subordinates are responsible for carrying out their superior's orders or commands (Mashaw 2006). This relationship is based on hierarchy instead of coordination (Mashaw 2006). For legal public accountability, public officials should be responsible to individuals and firms by following justiciable legal requirements (Mashaw 2006).

In some cases, it is possible that accountability may become biased or distorted. For example, accountors and accountees may prefer one type of accountability over others (Behn 2001). For example, Behn (2001) mentions that, if accountees set aggressive strategies, accountors may focus on money and equity, and possibly ignore performance. Another common type of distortion of accountability is that of excessive caution. It is possible that accountees may create their own strict

rules by not having enough knowledge about organisational culture or information inside organisations. This may not be appropriate for organisation performance for the long term.

This situation can occur, for example, with NGOs. If NGOs or non-profit-organisations depend on funds from a limited number of donors, organisations may pay attention to donors or external demand instead of organisational missions (Ebrahim 2005). In addition, short term plans and rule-following behaviour are paid attention rather than long-term social change. This component will be further discussed in section 2.6. The concept of ‘responsibility’ is related to this component.

2.5.4 Processes of accountability

Different types of accountability focus on different processes. Mashaw (2006) argues that for public accountability, as mentioned in section 2.3.3, public officials are responsible to the public by virtue of legal requirements, which they have to follow, so the processes of accountability should therefore follow administrative and judicial consideration. For the relationship between superiors and subordinates within organisations, the processes of accountability are managerial rather than legal (p. 121). Executives monitor the activities of subordinates. Political accountability, or the relationship between politicians and constituents, is based on the political process. Voting oversight is an important process of this accountability (Mashaw 2006).

Many scholars give some ideas about factors that can increase the level of accountability. Controlling and monitoring from both internal and external parties are important for accountability, and the amount of information that controlling agencies can obtain can affect the level of accountability (UN 2004). Thus, a strong system of checks and balances is important for accountability (Brinkerhoff 2001). The ability to analyse information and the response from the users of funds are also essential for accountability (UN 2004).

The establishment of independent agencies is one method used by governments in order to increase answerability and transparency (Brinkerhoff 2001). Another method is to improve the quality and skill of staff, both officials in the public sector and officials in the independent agencies, e.g. auditors. In other words, the government should improve operational systems in order to support its work.

Group norms, corporate cultural norms, and loyalty to superiors and colleagues are important for enhancing accountability (Frink and Klimoski 2004).

One of the main accountability tools required for accountability mechanisms is that of records (McMahon 1995), but different types of accountability require different tools. For example, for policy accountability, the main tool is public policy while the main tool for financial accountability is financial reporting. (Pablos et al. 2002). Different users require different types and scope of information. General users such as citizens, the media or other organisations do not require detailed information while professional groups such as representatives, creditors, or legislative bodies prefer complete, precise and detailed information (Pablos et al. 2002).

Since the government and public sector use public resources, they should be prepared to explain how they use public money and whether they have used this wisely or not. The government and public sector organisations should report information back to resource owners in order to evaluate and question their performance. There are some tools used to present governmental information. For example, an annual report is one of the most important tools for accountability (Dixon et al. 1991; Pablos et al. 2002; Sharman of Redlynch 2001). Reports should include audited financial statements and auditor's report, a statement of the aims and objectives of the entity, a statement on how the board or committee are appointed, the term of appointment and remuneration, reasons for their performance, and any commitments and liabilities (IFAC 2001).

Effective disclosure of financial information is a basic requirement for accountability (Ebrahim 2003; Pablos et al. 2002). Financial reporting and audit are also essential components (Brinkerhoff 2001; Ormrod and Cleaver 1993; Spira 2001; Velayutham and Perera 2004). In addition, financial statements should be prepared on an accruals basis (Pendlebury et al. 1994; Barrett 2004; UN 2004). Accruals based accounting can provide useful information when assessing government decisions and measurement of fiscal policies and governmental policies in particular. It helps governments to enhance accountability and transparency (Carnegie and West 2003; Torres 2004).

The information on assets and resources, financial performance and non-financial aspects of performance are also important for accountability (IFAC 2001). The significance of measures, results and trends should also be explained to the public, along with explanations of why objectives are not being met (Steinberg 1999). For public sector organisations, other information, such as budgeted and actual revenues and expenditures, service efforts and accomplishments, and

performance assessment, can help to promote accountability (Halachmi 2002; Ebrahim 2003; Ives 1987; Premchand 1999; UN 2004).

However, more accountability means more reports, which sometimes are not used effectively, or at all, and may cause unnecessary work (Osborne 2004). Too much procedural concentration on accountability and transparency can reduce the quality of decision making process (Adelberg and Batson 1978, McLaughlin and Riesman 1986 and Jackall 1988 referred in Bovens 2005). Moreover, extremely strict democratic control can cause rule-obsession in government agencies (Bovens 2005). Paying too much attention to integrity can cause proceduralism in organisations. This can obstruct efficiency and effectiveness in the public sector (Anechiarico and Jacobs 1996 referred in Bovens 2005).

In this research, three main features of the processes of accountability are used as the practical framework, namely transparency, answerability and scrutiny. These three features are discussed in section 2.6.

2.5.5 Standards of accountability

With regard to the standards of accountability, different standards are applied to different types of accountability. The standards are used to analyse the actions and performance of the accountor. According to Mashaw (2006), for political accountability, the standards of appraisal are ideology or political preference aggregation (p. 128). For the relationship between superior and subordinate, the standard is based on instrumental rationality (Mashaw 2006). The connection between executives and subordinates is strong if the standards are clear and there are a number of rules (Gelfand et al. 2004). Legal accountability is the relationship between public officials and affected persons or organisations (Mashaw 2006). This relationship is based on legal requirements; therefore, the standards used are the legal rules.

Standards of accountability are either formally codified in laws and regulations or subjective standards or expectations of accountees (Kearns 2003). Clarity of the standards and number of rules and regulations also affects the accountability relationship (Gelfand et al. 2004). Appropriate laws and regulations including code of conducts, codes of ethics and standards are also important elements for increasing the level of accountability (Brinkerhoff 2001; Osbone 2004).

2.5.6 Effects

After the accountant reports information about his/her action to the accountee, the accountee assesses this performance by using standards as a guideline for appraisal. Dependent on the type of the accountability relationship, reward or sanctions are then given to the accountant. Rewards and sanctions can be either formal or informal (Bovens 2005). With regard to political accountability, this relationship can lead to either re-election or the dismissal of elected officials (Mashaw 2006, p. 121). For non-electoral accountability, the range of sanction varies from removal to simple displeasure, or ostracism from the governing body (Mashaw 2006, p. 121). Within public sector organisations, rewards and sanctions can include approval, substitution or action (p. 128). For example, reaffirming decisions, removing errant officials or redesigning decision structure are all possible effects (p. 121). For legal accountability, the results of the actions could include either validation or nullification of official acts (p. 121). In addition, affirmation, remand, injunction, penalties or compensation are also possible effects (p. 128).

Effects, such as sanctions and penalties, are important for accountability mechanisms. Scrutiny and freedom of information, without sanctions, can possibly devalue accountability (Brinkerhoff 2001). In some societies, accountability is defined as a punishment (Behn 2001). This represents the importance of the effects of accountability.

2.6 Four concepts of accountability in practice

In order to facilitate the conduct of interviews and data collection in Thailand, a set of working concepts covering the conceptual space of the practice of accountability were drawn out of an analysis (as shown in Appendix 1) of the prior literature of accountability. Colour coding is used in Appendix 1 to show how the differences have been extracted from the sources reviewed. Considerable diversity of language and terminology was encountered in the analysis of the prior literature, and some diversity of views on the conceptual level. Nevertheless the analysis did ultimately yield a core of the four distinct ideas or concepts about accountability that clearly commanded strong support; a broad consensus.

The four concepts, namely responsibility, transparency, scrutiny and answerability, were identified as substantially covering the conceptual space of interest. These practical concepts or themes of accountability in action were used as

a foundation for the planning and conduct of interviews and data collection in Thailand.

These four concepts relate directly to the components of accountability as they have been discussed above. The concept of responsibility relates most directly to the question of what accountors are accountable for. The concepts of transparency, scrutiny and answerability can be conceived of as aspects of processes of accountability. These concepts are independent concepts that can link to each other.

Responsibility deals with duties and obligations, the things which the accountor is, and/or feels responsible for, and in respect of which accounting information may be required. Transparency involves openness to examination, and the availability of reliable, timely, relevant information is crucial to transparency. Scrutiny cannot happen unless there is a measure of transparency, but it further entails the active operations of examination and evaluation of performance and actions. Answerability relates to the accountor's capacity and willingness to give meaningful answers to questions, and respond to accusations, raised by accountees. These brief indications of the meanings of the four concepts will be developed, explained and discussed later in this section.

As shown in Appendix 1, the four working concepts derived here have been loosely drawn so as to subsume certain words or phrases and ideas, which whilst not precisely and directly equivalent to responsibility, transparency, answerability or scrutiny, are linked to them. For example, the phrase 'rendering an account' relates to both responsibility and answerability but relates to the two concepts in different ways. Responsibility can be seen as implying an obligation to render an account of that for which one has a responsibility, while answerability, and the action of answering, may be thought of in terms of the action of rendering an account; giving an answer.

In addition, there are some concepts which are significant in context of accountability that do not directly equate on an individual basis with the four working concepts but do have important links to them. Control, for example, is not equivalent to scrutiny but these two concepts have some relationship. To apply scrutiny can be vital to controlling an accountor's actions and operations. Moreover, after scrutinising performance, rewards or sanctions are given to accountors. Although rewards and sanctions are effects of accountability, these relate to the concept of scrutiny. Finally there are some concepts, e.g. justification and

responsiveness, that relate to more than one concept. In the colour coding used in Appendix 1, these issues are highlighted separately. They cannot be classified into any certain concepts. The comments on justification and responsiveness are discussed later in section 2.7. The main aim of this part is to create practical guidelines suitable for data collection in Thailand, so every idea relating to the four concepts is emphasised.

Responsibility, transparency, scrutiny and answerability are discussed in the sections which follow.

2.6.1 Responsibility

From the meanings of accountability in Appendix 1 and the components of accountability discussed earlier in section 2.5, responsibility relates to ‘accountability for what’. As shown in Table 2.1, these words and phrases are derived from the meaning of accountability given by various scholars and researchers. Words listed in Table 2.1 are taken together to imply ‘responsibility’.

Table 2.1 Responsibility

Code	Sources
Responsibility	Bovens 2005; Behn (2001); Day and Klein (1987); Nelson et al. (2003); Kluvers (2003); Dunsire (1978) quoted in Stewart (1984); Jones (1977) quoted in Stewart (1984); Mulgan (2000a); Sinclair (1995); Cadbury (1992); Gray et al. (1987); Erdogan et al. (2004); Ebrahim (2003); Edwards and Hulme (1996) quoted in Ebrahim (2003); Fox and Brown (1998) quoted in Ebrahim (2003); Cornwall, Lucas and Pasteur (2000) quoted in Ebrahim (2003); Malena et al. (2004); Unerman and O’Dwyer (2006); Bank for International Settlements (1998); Grant and Keohane (2005); IFAC (2001); IMF quoted in UN (2004)
Hold to account	Aucoin and Heintzman (2000); Conrad (2005); Roberts and Scapens (1985); Steccolini (2004)
Discharge of a duty	Day and Klein (1987)
Duty	Mulgan (2000a)
Call for account	Day and Klein (1987); Mulgan (2000a)
Rendering an account	Kluvers (2003); Dunsire (1978) quoted in Stewart (1984); Bird (1973)
Liability	Jones (1977) quoted in Stewart (1984); Dubnick (2003)
Give an account	Jackson (1982) quoted in Hyndman and Anderson (1995); Osborne (2004); Dunsire (1978) quoted in Stewart (1984); Jones (1977) quoted in Stewart (1984); Mulgan (2000b); Kaler (2002); Roberts and Scapens (1985); Gray et al. (1987)

Table 2.1 Responsibility (con.)

Code	Sources
Obligation	Pollitt (2003) quoted in Bovens (2006); Kluvers (2003); Normanton quoted in Stewart (1984); Mulgan (2000a); Steccolini (2004); Bird (1973); Frink and Klimosky (2004); Erdogan et al. (2004); Ebrahim (2003); Malena et al. (2004); Grant and Keohane (2005)
Compliance	AccountAbility (2005)
Onus, requirement and responsibility	Gray et al. (1987)
Run business on one's behalf	Cadbury (1992)
Rights of authority	Mulgan (2000b)
Rights and obligation	Conrad (2005); Roberts and Scapens (1985)

The Oxford Dictionary of English defines ‘responsibility’ as (1) ‘the state or fact of having a duty to deal with something or of having control over someone’; (2) ‘the state or fact of being accountable or to blame for something’; (3) ‘the opportunity or ability to act independently and take decisions without authorisation’ (p. 1501). According to Black’s Law Dictionary mentioned in Corlett (2004, p. 11), ‘responsibility’ is defined as ‘the state of being answerable for an obligation, and includes judgment, skill, ability and capacity’ while ‘responsible’ is defined as ‘liable, legally accountable, or answerable’ (p. 11).

To be responsible is to be answerable (Lucas 1993, p. 5). Therefore, when someone is responsible for something, he/she is obliged to answer questions such as ‘why did you do it?’ or ‘why did you not do it?’, or ‘how and why the person or organisation has acted in the manner it has?’ (Lucas 1993; Unerman and O’Dwyer 2006). These questions are the main questions for responsibility in the sense of accountability (Bovens 1998; Corlett 2004). Answering such questions may sometimes involve answering accusations (Bovens 1998).

If responsibility is considered a virtue, then to prevent unwanted outcomes, the question ‘what is to be done?’ is the primary question to be answered (Bovens 1998). When someone is responsible for doing something, he/she has the power or authority to carry out that action (Lucas 1993). Some actions involve being responsible, whereby failure to act results in punishment (Corlett 2004). Regarding legal responsibility, someone can be responsible for something by virtue of the rules and regulations of a particular legal system (Corlett 2004). Moral responsibility relates to human reason that can affect how people act, ‘the balance of human reason entails or implies that one is accountable for an outcome’ (Corlett 2004, p. 14).

With regard to the chain of responsibility, Lucas (1993) argues that, within organisations, upwards responsibility occurs, i.e. *‘if I am responsible to you, you are responsible for what I do’* (p. 184). In other words, it is the superior who is responsible for the actions of his subordinate because the superior can correct actions or reasons (Lucas 1993). However, it is not possible for a superior to supervise and observe all the actions being carried out by his subordinate (Lucas 1993).

Some researchers mention that accountability and responsibility are closely related: ‘a reminder that one cannot be accountable to anyone, unless one also has responsibility for doing something’ (Day and Klein 1987, p. 5). Others argue that responsibility is a component or factor within a broader aspect of accountability (Schlenker et al. 1994 mentioned in Frink and Klimoski 1998, p. 8). Accountability has both internal and external dimensions (Ebrahim 2003). For an internal one, it is motivated by a feeling of responsibility and expressed through individual or organisational actions. Externally, it is an obligation which individuals or organisations ought to fulfil (Ebrahim 2003). Accountability should go together with responsibility.

Uhr (1999) mentions that there is ‘no responsibility without accountability: the person appointed to a position of responsibility also takes on obligations of accountability’ (p. 99). Accountability may not occur if organisations do not feel responsible for their actions.

“...whoever is ‘responsible for’ a policy or program is also ‘accountable to’ some authority for their performance within their sphere of responsibility” (Uhr 1999)

Some researchers argue that while accountability is close to responsibility, they are not similar (Licht 2002; Mulgan 2002; Midgley 1982). For example, Mulgan (2002) mentions that responsibility may include accountability in its meaning. However, accountability usually involves two groups of people or organisations, unlike responsibility where it is not necessary to have another person involved. Midgley (1982) mentions that ‘responsibility involves an obligation and a *possibility* of being called to account’ while ‘accountability suggests a binding requirement to account for an obligation’ (p. 63). In other words, ‘to be responsible does not always mean that an account should be rendered’ (p. 63). Midgley (1982) gives an example about how a chemist is responsible to his customers for ensuring the correct mix of ingredients, and if an error is made, he may be called to account. However, this does not mean that he is accountable to his customers for his general affairs.

Public sector organisations and public officials should be responsible for their decisions and actions (IFAC 2001). Accountability is more than a requirement to provide answers to the public, rather it includes ‘how responsibility will be exercised and resources deployed’ (Sharman of Redlynch 2001, p. 16). However, being responsible does not mean that responsible people have to answer every question (Lucas 1993).

For public sector organisations, there is an obligation to be responsible to the public by providing explanations about their performance and reasons for their actions. One of the most important reasons for providing information to the public is because the money spent by governments is public money, so governments have to be responsible when using these funds (Ball 2005). With regard to being a responsible and responsive government, openness and access to information are acknowledged as being important components for a government (Birkinshaw 2006).

In order to enhance accountability, organisations should clarify their roles and responsibilities, including staff roles and responsibilities, in order to help the public understand their duties and actions (Gosling 2005). Plans are also important for accountability. The explanation or justification for ‘what has been planned?’ and future plans involves a system of accountability (Jackson 1982, p. 220 quoted in Hyndman and Anderson 1995, p. 1; Roberts and Scapens 1985).

Reflection

With regard to general definitions from the English Dictionary, ‘responsibility’ means duty, accountability and capability. Where responsibility is used to imply accountability, some scholars mention that accountability is almost the same as responsibility whereas others argue that each is different. However, responsibility can help to enhance accountability. A responsible person should be prepared to answer the questions ‘how and why he/she did certain actions’. For public sector organisations, officials should provide reasons and explanations for their performance to the public, and be ready to receive examination and comments from the public. Organisations should produce documents, such as statements of functions and responsibilities, organisation strategies, and a code of conduct, which describes their responsibilities and acts as a framework for their staff to follow.

2.6.2 Transparency

From Appendix 1 and the sections of the accountability relationship and accountability components (sections 2.4 and 2.5 respectively), it can be seen that

transparency is one of the features of the processes of accountability. The words and phrases in Table 2.2 are derived from the meanings of accountability stated in previous research papers and are taken to imply ‘transparency’.

Table 2.2 Transparency

Code	Sources
Explanation	Bovens (2005); Pollitt (2003) quoted in Bovens (2006); Jackson (1982) quoted in Hyndman and Anderson (1995); Barberis (1998); Behn (2001); Day and Klein (1987); Jones (1977) quoted in Stewart; Parker and Gould (1999); Sinclair (1995); Steccolini (2004); Ammeter et al. (2004); Unerman and O’Dwyer (2006)
Providing/giving information	Barberis (1998); Normanton quoted in Stewart (1984); Steccolini (2004); Ijiri (1982)
Open to inspection	Day and Klein (1987)
Open themselves to the public	Unerman and O’Dwyer (2006)
Present	Kluvers (2003)
Transparency	AccountAbility (2005)
Report	Osborne (2004); Normanton quoted in Stewart (1984); Cadbury (1992); Kaler (2002); Edwards and Hulme (1996) quoted in Ebrahim (2003)
Inform	Aucoin and Heintzman (2000)
Disclosure statements and reports	Ebrahim (2003)
Availability of information	Normanton quoted in Stewart (1984); IMF quoted in UN (2004)

There are several meanings for transparency given by scholars and organisations. For example, the Asian Development Bank cited in Hood (2006, p. 4) defines ‘transparency’ as referring to ‘the availability of information to the general public and clarity about government rules, regulations and decisions’. The Oxford Dictionary of Economics gives a further definition of ‘transparent policy measures’ as follows:

Policy measures whose operation is open to public scrutiny. Transparency includes making it clear who is taking the decisions, what the measures are, who is gaining from them, and who is paying for them. This is contrasted with opaque policy measures, where it is hard to discover who takes the decision, what they are, and who gains and who loses. Economists believe that policies are more likely to be rational if they are transparent than if they are opaque (Black 1997, p. 476 cited in Hood 2006, p. 4).

Transparency is also defined as: ‘reliable, relevant and timely information about the activities of government is available to the public’ (Kondo 2002, p. 7). Bertók et al. (2002) define transparency as ‘openness about policy intention, formulation and implementation’. However, for the word ‘openness’, there are two

groups of thought about this word. Some scholars argue that this word is close to transparency, while others think the two words are different (Heald 2006a). The meaning of transparency in the context of corporate governance is likely to be understood as ‘disclosure in the language of accounting’ (Hood 2006, p. 17).

The concept of transparency is important for government as Birkinshaw (2006) states:

‘Transparency’, ‘openness’, and access to government-held information are widely applauded as remedies for the deficiencies and operations of government where government claims to be democratic but where it falls short of its rhetoric (p. 48).

Audit and accounting, including reassurance, is important because the obligations on organisations are extended. The concept of transparency varies among different fields and sometimes depends on to whom this concept is applied (Hood 2006). Different groups usually require different information.

Heald (2006a) proposes four directions of transparency, namely upwards, downwards, outwards and inwards. Upwards transparency is based on a hierarchical or principal-agent relationship, whereby a superior or principal can examine the results, performance, conduct and actions of a subordinate or agent. Downwards transparency relates to the relationship between the ruled and the rulers, in which those being ruled can examine the behaviour, actions, performance and results of the rulers. It is argued that this relationship relates to accountability and is usually found in democratic societies. Outwards transparency happens when the subordinate or agent can observe a situation happening outside the organisation while inwards transparency is the opposite. Outside organisations, such as society, can observe a situation happening inside.

Both accountability and transparency are key elements of good governance (Bertók et al. 2002). Transparency between the accountor and accountee is also important for accountability. Transparency, in the form of, for example, a clear performance report and publication of results, is essential to ensure that public entities are accountable and practice good governance (Barrett 2001). Thus, transparency and accountability relate to each other, and people tend to use these two words together. In fact, Barrett (2004) mentions that ‘openness and transparency are essential elements of accountability’. Reliable information is necessary for accountability, which can help to assess the efficiency and effectiveness of governmental policies and programmes (Birkinshaw 2006). Due to the fact that

accountability relates to the principal-agent relationship, more information about the agent's behaviour can make the agent more accountable and the agent is likely to behave better (Holmström 1979 mentioned in Prat 2006, p. 91).

In order to increase the level of transparency, information on performance and annual reports should be easily accessed by the stakeholders (McTigue et al. 2005). In the public sector, information that is likely to enhance accountability and transparency would include reliable information on the fiscal policy intentions and forecasts, information on governmental performance, information on official remuneration and methods of appointment (UN 2004). Freedom of information requirements, codes of conduct, a transparent framework and regulations are also important factors for effective accountability (UN 2004).

Although improving transparency and accountability can result in a better financial system, it cannot guarantee the removal of all risks in the event of a financial crisis (Bank for International Settlements 1998). In addition, even though transparency can improve accountability, there are still some drawbacks, such as the violation of privacy, the direct cost of disclosure, or the revelation of sensitive information (Prat 2006).

There is some information to which access should not be permitted and which needs to be kept private (Birkinshaw 2006). Such information would include information that can affect national security, personal privacy, commercial secrecy, defence, international relations, interference with a criminal investigation and prosecution of law enforcement (Birkinshaw 2006). Thus, confidentiality must be balanced against transparency. In some instances, withholding information can prevent jealousy or dissatisfaction (Heald 2006b). In addition, access to more information does not necessarily guarantee that the accountant works and behaves better (Prat 2006). Regarding the direct cost of disclosure, organisations currently provide most of their information on the internet, which has less direct cost to them than that of publications (Prat 2006).

Reflection

From the above ideas, it can be seen how the concept of transparency can link into accountability. Increased transparency can enhance the level of accountability in government agencies, while a lack of transparency can cause many problems, particularly a lack of trust by stakeholders, and an economic crisis. However, precisely because of this, public scrutiny may not be welcome. Although

transparency is important for the government, some developing countries do not want to present certain information to the public. A good example is the Asian economic crisis of the 1990s, when a lack of transparency was deemed to be one of the most important causes of the crisis (Phasukavanich 2003). However, after the crisis, the governments improved many of their systems in order to enhance accountability and transparency. Thailand is one of the countries that undertook some projects to improve governance and transparency. This will be discussed later in Chapter 3 (see section 3.4).

2.6.3 Scrutiny

The concept of scrutiny is a feature of the processes of accountability (see the meanings of accountability in Appendix 1, the accountability relationship in section 2.4 and the components of accountability discussed earlier in section 2.5). The words and phrases in Table 2.3 are derived from the meanings of accountability given in previous research papers. These words and phrases are taken together to imply ‘scrutiny’.

In order to enhance accountability, ‘strong public scrutiny based on solid legal provisions for access to information and public participation and awareness raising among citizens and public officials’ (Bertók et al. 2002, p. 47) are essential. Public sector entities or individuals should provide information for appropriate external scrutiny (IFAC 2001). Barrett (2002) mentions that ‘...external independent audit is a critical element of accountability chain....’ (p. 2).

Scrutiny and freedom of information are important concepts relating to accountability, but which should be accompanied by sanctions (Brinkerhoff 2001). Some researchers argue that accountability is different from regulation or control (Mulgan 2002). Regulation and control are ‘forward-looking mechanisms of influencing behaviour’ while accountability is ‘retrospective, inquiring into actions that have already take place’ (Mulgan 2002, p. 3). However, controlling and preventing misconduct is still important for accountability (Kaler 2002).

There are some factors that can obstruct the process of scrutiny. For example in public sector accountability, some ministers and officials try to avoid scrutiny of and sanctions related to their performance (Mulgan 2002). This situation can damage the level of accountability in public agencies.

Table 2.3 Scrutiny

Code	Sources
Sanctions	Barberis (1998); Dunsire (1978) quoted in Stewart (1984); Mulgan (2000a); Mulgan (2000b); Frink and Klimosky (1998); Grant and Keohane (2005)
Open to inspection	Day and Klein (1987)
Observation	Frink and Klimosky (2004)
Evaluation	Dunsire (1978) quoted in Stewart (1984); Steccolini (2004); Frink and Klimosky (1998, 2004); Ebrahim (2003)
Participation	Ebrahim (2003)
Control and assurance	Aucoin and Heintzman (2000)
Control	Bovens (2005); Haque (2000); Unerman and O'Dwyer (2006)
Review and revise	Barberis (1998)
Grant redress	Barberis (1998)
Measure	Dunsire (1978) quoted in Stewart (1984)
Scrutiny	Aucoin and Heintzman (2000); Haque (2000); Parker and Gould (1999); Ebrahim (2003); Unerman and O'Dwyer (2006); IFAC (2001)
Audit	Aucoin and Heintzman (2000); Bird (1973); Kaler (2002); Ebrahim (2003)
Examination	Bird (1973)
Assess action	Roberts and Scapens (1985); Jones (1977) quoted in Stewart (1984); Ebrahim (2003); Unerman and O'Dwyer (2006)
Power to make open criticism	Normanton quoted in Stewart (1984)
Praise or blame	Dunsire (1978) quoted in Stewart (1984)
Praise and censure	Jones (1977) quoted in Stewart (1984)
Performance assessment	Ebrahim (2003); Unerman and O'Dwyer (2006)
Blameworthiness	Dubnick (2003)
Feedback and control	Dubnick (2003)
Reward, sanctions and punishment	Frink and Klimosky (1998, 2004)
Provide public oversight	Hüpkens et al. (2005)
External check	Cadbury (1992)
Attributability	Dubnick (2003)
Audit scrutiny	IMF quoted in UN (2004)

Reflection

Scrutiny is an essential part of accountability mechanisms because it allows the public to verify and investigate governmental performance, in order to ascertain whether governments use and make decisions about resources wisely and properly.

From the above ideas, it can be seen that scrutiny directly relates to transparency. Access to information and public participation and awareness can aid the process of scrutiny. However, it is hard for people in some developing countries to obtain data. As referred to by the UN (2004), many Arab countries classify their information as Top Secret, Secret, Confidential and Restricted and launch acts to prohibit unauthorised disclosure. Moreover, the characteristic of people in some developing countries, particularly those in Asia, does not support external scrutiny because they are more likely to hide information and keep it secret, particularly accounting information (Gray 1988; Velayutham and Perera 2004). Cultural issues are discussed further in Chapter 3 (see section 3.2).

2.6.4 Answerability

Answerability is one of the features of the processes of accountability (see Appendix 1 and the accountability relationship and accountability components discussed in section 2.4 and 2.5 respectively). The words and phrases in Table 2.4 are derived from the meanings of accountability mentioned in previous research papers.

Answerability is one of the ideas included in accountability (Dubnick 2002). Hart (1968) and Leiserson (1964), mentioned in Pyper (1996), argue that the word ‘answer’ means both the answering of questions and the rebutting of accusations. It is important that public sector organisations provide explanations and reasons as to why they failed to meet performance objectives (Armstrong 2005). The important themes for answerability are how stakeholders get answers from organisations and whether the answers are available (Dubnick 2006).

There are two types of questions that should be asked in connection with accountability (Brinkerhoff 2001). The first type of question asks about facts and figures or reporting on what they have done, the second type is about reporting of facts, figures, explanations and reasons about their actions and performances (Brinkerhoff 2001). Increased answerability can improve accountability (Brinkerhoff 2001), and there is a close link between accountability and answerability, e.g. ‘the information can prompt the forum to interrogate the actor and to question the adequacy of the information or the legitimacy of the conduct’ (Bovens 2005, p. 185).

Table 2.4 Answerability

Code	Sources
Explanation	Bovens (2005); Pollitt (2003) quoted in Bovens (2006); Jackson (1982) quoted in Hyndman and Anderson (1995); Barberis (1998); Behn (2001); Day and Klein (1987); Jones (1977) quoted in Stewart; Parker and Gould (1999); Sinclair (1995); Steccolini (2004); Ammeter et al. (2004); Unerman and O'Dwyer (2006)
Answer	Behn (2001); Day and Klein (1987); Kluvers (2003); Dunsire (1978) quoted in Stewart (1984); Mulgan (2000b); Ahrens (1996); Frink and Klimoski (2004)
Answerable	Unerman and O'Dwyer (2006); Bank for International Settlements (1998)
Answerability	Dunsire (1978) quoted in Stewart (1984); Dubnick (2003)
Defending one's conduct	Day and Klein (1987); Frink and Klimoski (1998, 2004)
Give reason	Day and Klein (1987); Roberts and Scapens (1985); Unerman and O'Dwyer (2006)
Providing answers	Kaler (2002)
Hold to account	Aucoin and Heintzman (2000); Conrad (2005); Roberts and Scapens (1985); Steccolini (2004)
Rendering an account	Kluvers (2003); Dunsire (1978) quoted in Stewart (1984); Bird (1973)
Give an account	Jackson (1982) quoted in Hyndman and Anderson (1995); Osborne (2004); Dunsire (1978) quoted in Stewart (1984); Jones (1977) quoted in Stewart (1984); Mulgan (2000b); Kaler (2002); Roberts and Scapens (1985); Gray et al. (1987)

However, some scholars argue that answerability is not related to accountability. Butler (1973) mentioned in Pyper (1996), argues that answerability involves nothing else apart from answering questions. He argues that while politicians and civil servants have to answer questions that relate to their duties, but they do not have to admit any liability relating to matters that have gone wrong. From his point of view, answerability is different from accountability.

Reflection

From the above ideas, answerability relates to answering questions and rebutting accusations, including explaining why organisations fail to meet their objectives. These answers should be readily available for the accountee. It can also be assumed from the above that the issue of answerability relates to responsibility and transparency. Organisations are responsible for answering questions. If public sector organisations can answer questions about their actions, decisions and performance, and can respond to enquiries from the public, then the problem of a

lack of transparency in government agencies can be reduced. In addition, the level of public participation, an essential feature for scrutiny, can be enhanced.

2.7 The accountability relationship and the four concepts

As discussed in section 2.5, there are six main components of the accountability relationship. The relationship between the accountor and accountee can be explained using the four concepts, namely responsibility, transparency, scrutiny, and answerability. Figure 2.3 describes the relationship between the accountability relationship and the four concepts. First of all, the accountor gains the authority to work on behalf of the accountee (Behn 2001; Bovens 2005; Ijiri 1983; UN 2004). The accountor has to work and use resources properly (Bovens 2005; Mulgan 2000a). At this stage, the accountor's *responsibility* begins (*stage 1*). The accountor should know what he is accountable for, be responsible for his actions and for reporting the reliable and timely results of his/her actions, performance and other information to the accountee (Mulgan 2000a). This process relates to the concept of *transparency*, which is one of the features of the processes of accountability (*stage 3*). Transparency links to 'the ability of the principal to observe what the agent does' (Prat 2006). In order to evaluate departmental performance, standards of accountability are used as the framework for the evaluation.

If the accountee has questions or desires more information (*stage 5*), the accountor should try to answer or provide this information (*stage 3*) (although there is no requirement to provide all that the accountee requests). This stage relates to the concept of *answerability*. The accountor is responsible for providing the reasons for their actions (*stage 3*). When the accountee receives information, he observes and assesses the accountor's performance and gives feedback to the accountor (*stage 4*). In some cases, the accountee may apply penalties to the accountor (*stage 4*) (Mulgan 2002). These processes relate to the concept of *scrutiny*. Accounting and auditing information is important at this stage (Power 1991). The actions between the accountor and the accountee are related to the four concepts used as the practical framework of this research. Regarding the other two components of accountability, standards and effects, standards play an important part in the relationship, particularly at the fourth stage. The accountee uses standards as a framework for analysing the accountor's performance. Effects are what happen in *stage 6*.

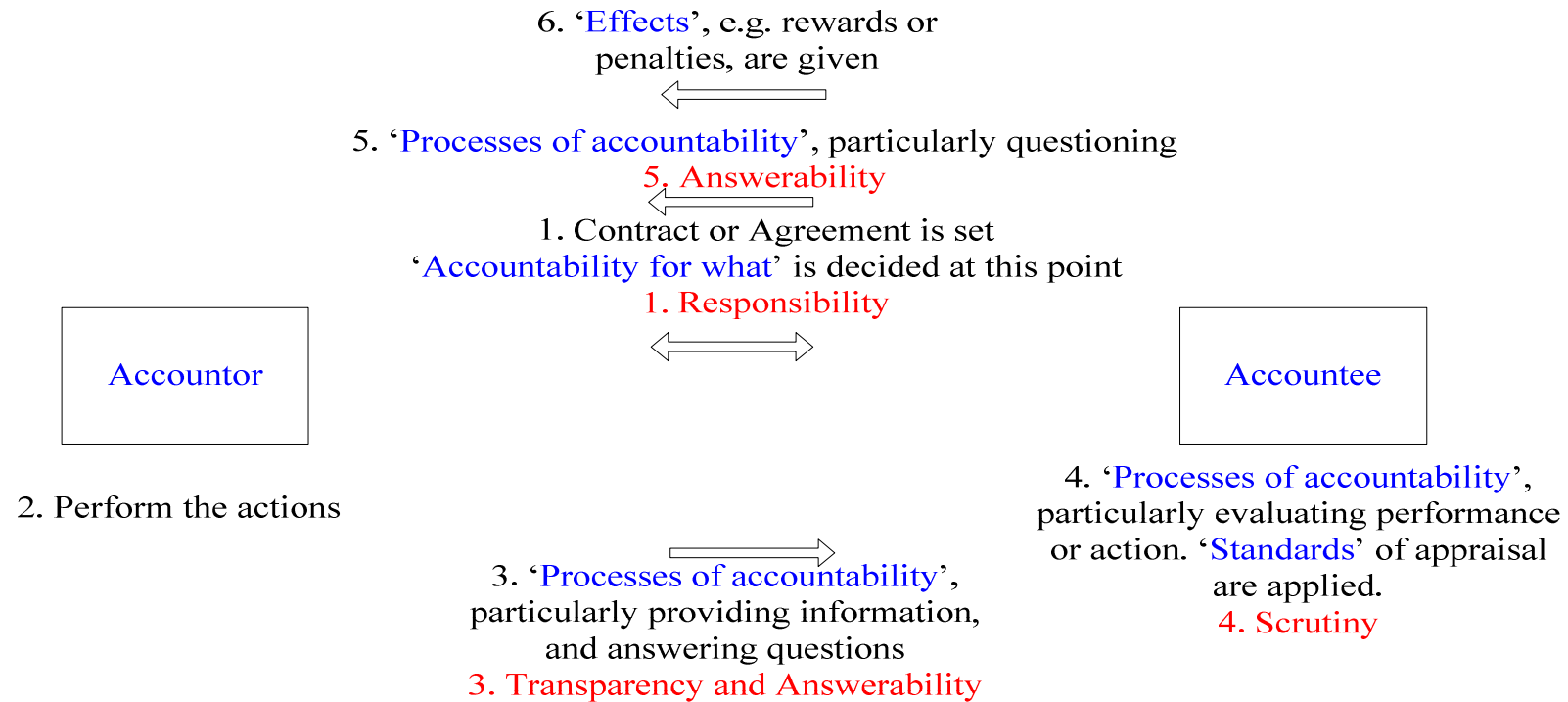


Figure 2.3 The accountability relationship and the four concepts

It can be noted that there might seem to be various other important elements included in certain conceptions of the practice of accountability. They are, however, in my view related to and encompassed by the four elements discussed above. Therefore, they are not chosen to be a framework of this study. For example, 'justification' is defined as 'an admission of full responsibility for the act in question, coupled with a denial that it was wrongful' (Velayutham and Perera 2004, p. 54). From this meaning, the concept of justification can be included in responsibility, answerability and scrutiny. Birkinshaw (2006, p. 51) mentions that justification is a part of transparency. Organisations should justify whether they will provide access to information or keep it private. Some researchers such as Uhr (1999) mention the idea of responsiveness is related to the concept of being client focused and the focus of public comment (Uhr 1999). Responsiveness also links with the concept that governments or public sector entities pursue the wishes or needs of their citizens (Mulgan 2000b, p. 556). Therefore, this concept links to the ideas of responsibility, answerability, and transparency.

Regarding the four concepts, each concept is necessary to enhance accountability in the public sector. If the public sector lacks one of the components, the remainder will be devalued because each has a relationship with the others. First of all, if public sector organisations and officials realise that they have a responsibility and obligation to the public, and are clear on what their roles and responsibilities are, then the other concepts will occur. Responsibility directly relates to answerability, because effective accountability will generally require that there be an onus on public sector organisations to answer questions about the issues and actions that fall within the remit of their responsibilities. Behn (2001) defines accountability as 'the responsibility to answer, to explain and to justify specific actions...' (p. 4). In terms of accountability, Kaler (2002) mentions that people should answer questions about how well or badly they have carried out their responsibilities (p. 328). Responsibility also has a direct relationship with scrutiny. With regard to the definition of accountability by IFAC (2001), public sector entities are responsible for their actions and decisions and have to be ready for external scrutiny.

Answerability directly links with transparency because if public sector organisations can provide answers for every question posed to them by the public, this means they show transparency. If the public have access to reliable information, they can then observe the accountant's actions and performance and if necessary ask

relevant questions. This shows how these two concepts link to each other. If the organisation can meet the conditions of answerability that means they also can fulfil the conditions of transparency. Transparency also has a close relationship with scrutiny, as Crick (1972) mentioned in Velayutham and Perera (2004, p. 55), argued that ‘effective scrutiny implies access to information and any body cannot be made accountable without publicity’. If public sector organisations do not provide explanations or information about their decisions and actions, then it will be difficult to scrutinise their performance. Transparency and freedom of information is needed to make scrutiny effective. As Barberis (1998) mentions, accountability relates to the ability to give an explanation, provide further information, review, revise and impose sanctions. Answerability also relates to scrutiny, because answerability without scrutiny is less effective than both together.

2.8 Conclusion

As mentioned in section 2.1, the purpose of this chapter is to discuss the aspects of accountability in order to develop a practical and analytical framework, which will then be used to facilitate interviews and to analyse the findings in order to answer the specific research questions. This chapter discusses the meaning of accountability, types of accountability, the accountability relationship, the components of accountability, the four concepts of accountability in practice, and the accountability relationship and the four concepts.

Accountability is the relationship of two groups of people or organisations (see section 2.2). In this thesis, the words ‘accountor’ and ‘accountee’ are used to represent ‘who is accountable’ and ‘accountable to whom’ respectively (see details in sections 2.5.1 and 2.5.2). The types of accountability indicate who should be the accountor and accountee. This thesis focuses on three main types of accountability: public, administrative and organisational accountability (section 2.3). These represent the relationships which exist between government departments and the public; government departments and auditors or controllers; and subordinates and superiors. This part is important for development of the research process. The ideas of accountor and accountee and the types of accountability are used to decide who should be the interviewees of this research (see Chapter 4).

With regard to the meanings of accountability, from section 2.2 and from the meanings given by scholars and some organisations, accountability is summarised as follows:

...obligation, or responsibility of a person or organisations or entities to explain, answer, justify, and defend their actions or what they have done to another party who will observe, evaluate, and scrutinise that performance and can give feedback, including reward and punishment.

Additional to the accountant and accountee, there are further components of accountability (see details in section 2.5). Some researchers argue that the components of the relationship should include what the accountant should be accountable for, processes, standards and effects (UN 2004; Mashaw 2006). These components can also be derived from the meanings. First of all, the accountant has an obligation or takes responsibility for their actions. This represents what the accountant should be accountable for. The processes of explaining, answering, justifying, defending, observing, evaluating and scrutinising are features of the processes of accountability. In order to evaluate actions or performance, standards or framework or objectives should be set as a benchmark for judgement. This relates to standards. Feedback, rewards, or punishments are the effects. These components vary between the different types of accountability. These components will be used to develop a practical and analytical framework (see Chapter 4).

This thesis considers the particular case of Thailand. In order to facilitate interviews in Thailand, the meanings of accountability given by researchers are analysed and the four concepts, namely responsibility, transparency, answerability and scrutiny, are derived from the analysis.

With regard to the accountability relationship, first of all, the accountant has an obligation to work on behalf of the accountee. At this stage, the accountant's *responsibility* begins. The accountant should be responsible for his/her actions and for reporting reliable and timely results, performance and other information to the accountee. In addition, information should be available for the public. This process relates to the concept of *transparency*.

The accountee has the right to access information and ask questions. The accountant should respond and answer the questions. However, it does not mean that he/she has to provide all the information that the accountee requests. This stage relates to the concept of *answerability*. The accountant is also responsible for explaining why they have carried out certain actions. When the accountee receives information, he/she should observe and assess the accountant's performance and give feedback to the accountant. In some cases, the accountee may reward or punish the accountant. These processes relate to the concept of *scrutiny* (see Figure 2.3).

The concept of responsibility is related to what the accountant should be accountable for. The other three concepts are features of the processes of accountability. Together, these four concepts are used as a practical framework and will be used to analyse the Good Governance Royal Decree. The Decree is used as the framework for Thai government departments, who follow this in order to improve governance and enhance accountability (see Chapter 3). The four concepts will also be used to develop questions for the interviews, and for the coding schemes, used to analyse the findings (see Chapter 4).

Accountability can be represented through many forms of medium and types of documents (see section 2.5.4). One of the most important forms is that of an annual report, because the report includes useful information describing organisational actions and performance and decision making during the past year (section 2.5.4). Other documents and information, such as legal documents, budget, auditing reports, codes of conduct, and codes of ethics are also important for accountability (section 2.5.4). The internet is an important medium by which organisations can communicate with their stakeholders, and which can directly reduce the costs of disclosure to the organisation (Prat 2006). In this thesis, departmental websites and annual reports are chosen to be studied (see Chapter 6). The processes of accountability, in terms of types of information and documents, will be used to develop checklists, which are then used to analyse websites and annual reports (see Chapter 4). The next chapter discusses the aspects relevant to Thailand.

Chapter 3 Accountability and Governance in Thailand

3.1 Introduction

The purpose of this chapter is to discuss culture and values, including background information on Thailand, the political system and corruption problems. In addition, this chapter aims to discuss public sector reform and governance in Thailand, linked to the context of accountability. The information discussed in this chapter can help with analysing findings and answering the specific research questions:

SQ1: How is accountability evidenced following public sector reform and the Good Governance Royal Decree, in the particular case of government departments?

SQ1.1: How do departmental communications, including reports, show accountability?

SQ2: What are the constraints on departments from the implementation of the public sector reform and Good Governance Royal Decree?

As discussed in Chapter 2, an accountability relationship is a relationship between two groups of people or organisations. Within such a relationship, there are certain actions taking place between the two groups and several factors that can influence the accountability relationship. Culture and values are among the factors affecting accountability and can be used to explain why Asian countries have historically lacked accountability (Velayutham and Perera 2004). Thus, Thai culture, values and characteristics will be used to explain the accountability relationship.

The political system is one aspect of governance (World Bank 1994), and can affect both the processes of accountability and the behaviour of accountors and accountees. In this chapter, the political system in Thailand is explained. Corruption is one of the main problems in the Thai bureaucratic system, and is discussed in this chapter in order to give background information about accountability problems in Thailand.

In 1997, after the economic crisis, Thailand called on the International Monetary Fund (IMF) for a package of rescue programmes (Bullard et al. 1998). Public sector reform was one of the projects put in place by the government to recover from the crisis and improve operational processes. One of the main aims of public sector reform in Thailand was to enhance accountability in its public sector and this resulted in the implementation of several other new projects and techniques (OPDC 2006, in Thai).

With regard to accountors and accountees, because the Constitution of Thailand B.E. 2540 (1997) focused on rights of citizens and aimed to improve governance, the government paid attention to a citizen-centred approach. In fact, public accountability is one of the main focuses of the government and there were several projects implemented which supported this. Consequently, this emphasis on public accountability links to the concept of ‘accountability for what’. Since departments should be responsible for the use of public money, there were some projects implemented with the aim of enhancing this objective. For example, to improve governmental accounting systems, accruals accounting replaced cash accounting (MoF 2002). This provides correct financial status that is useful for decision making and evaluating performance.

The Thai government also implemented projects relating to the processes of accountability. For example, the government introduced the Government Fiscal Management Information System (GFMIS) to record departmental transactions, both in central and provincial offices. This project helps staff to obtain correct and timely information, by reducing operational time and increasing transparency (Trakarnsirinont 2005, in Thai). In addition, the Monitoring and Performance Evaluation Committee was established in order to improve the system of monitoring and controlling of government agencies, including performance evaluation.

As a result of reform, one of the most important projects has been the introduction of the concept of good governance and accountability to Thai government departments, through the Good Governance Royal Decree B.E. 2546 (2003). This has played an important part in improving and enhancing governance and accountability in Thai government departments (OPDC 2006, in Thai). The Decree provides a framework for departments to follow and, with regard to accountability, the Decree acts as ‘the standard of accountability’. It is used by the accountor as a guide and by the accountee to evaluate performance. The effects of accountability, i.e. either rewards or penalties, come after the evaluation process. In this chapter, the Decree is analysed in order to judge how it relates to four concepts: responsibility, transparency, scrutiny and answerability, and how it links to corruption problems.

Section 3.2 discusses culture and values. This section also consists of general information, including Hofstede’s cultural dimensions along with criticisms of his research. Thai culture and values, and corruption are also discussed in this section, while section 3.3 explains the Thai political system. Section 3.4 discusses recent

reforms, including recovery from the economic crisis and public sector reform. Section 3.5 describes governance in Thailand and the Good Governance Royal Decree. The similarities and differences between the Thai Decree and some selected codes of good governance are also discussed in this section. Section 3.6 is the conclusion.

3.2 Culture and values

Asian culture affects accountability and responsibility, and the purpose of this section is to discuss Thai culture, values and corruption. There are many factors influencing the accountability relationship, among which may be included culture and values. Velayutham and Perera (2004) use cultural perspectives to explain how a lack of accountability caused the Asian economic crisis of 1997. Cultural perspectives of some Asian countries are based on collectivism, large power distance and strong uncertainty avoidance, associated with the emotional state of shame (Velayutham and Perera 2004). This kind of emotional system is not appropriate for supporting the discharge of responsibility (Velayutham and Perera 2004). A situation where people engage in hiding information or are reluctant to disclose information can cause weak accountability.

This part starts with general information about Thailand. Westernisation and Americanisation is then described in order to provide background information regarding western influences on Thai society. Hofstede's cultural dimensions are also discussed in this section as well as criticisms of these. Thai culture and values, and corruption in Thailand are then discussed.

3.2.1 General information about Thailand

Thailand is a country located in South-East Asia with borders with Lao PDR, Myanmar, Cambodia and Malaysia. Thailand was formerly known as '*Siam*'. In 1939, the country was renamed '*Thailand*'¹ (NESDB 2006). According to statistics issued by the National Economic and Social Development Board (2006), the total population of Thailand is around 62.38 million people. Its main ethnic group, which is about 75% of the population, is Thai. The second major ethnic group is Chinese. The official language is Thai and 90% of the total population is Buddhist. Thailand was the only country in South-east Asia that was not colonised. The demography of Thailand is not particularly diverse. Its citizens are almost all of the same religion

¹ In this research, Siam is used to represent situations which happened before 1939 and Thailand is used for post 1939 situations.

and ethnicity. Apart from three provinces in the far south, there are no problems caused by ethnic or religious differences. All its citizens call themselves 'Thai'.

3.2.2 Westernisation and Americanisation

Thailand or *Siam* has had links with other countries since the *Ayutthaya* Era in the sixteenth century. Although Siam was never colonised, during the colonial period after the mid-nineteenth century, its economy was affected by the colonists (Vandergeest 1993). For example, Siam was forced to open its economy, give exemptions for some taxes to Britain, its rights over Indochina to France and some parts of Malaya to Britain (Bell 1978).

Thai modern society started in the fifth reign of the *Chakri* dynasty (1868-1910). Beginning with King Chulalongkorn's era, it was traditional for the royal clan and great households to send their sons to study overseas, especially to Europe (Baker and Phongpaichit 2005). The revolution in 1932 was down to a group of middle class youths educated in Europe. This was the first step towards a change in Thai politics and Thai culture.

There were, of course, particular countries influencing Thailand. During the colonial period, there were various nationalities e.g. French, British, and Dutch living in Thailand (Baker and Phongpaichit 2005). However, after the Second World War, most of Bangkok's *farang*² population were American. The US had regularly sent advisers to Siam since the early part of the 20th century (Bell 1978). American missionaries and educators also played an important part in Siam's development. Political and legal concepts, particularly the anti-colonial posture, also happened at that time (Bell 1978).

Concerning Thai trade, during the late nineteenth century until 1960s, America dominated the world economy (Zeitlin 1999). However, between 1932 and 1947, and then during the 1970s and 1980s, it was Japan who influenced Thailand prominently (Bell 1978). The US dominated once again in the 1990s. During the era of Americanisation after the Second World War, there were a number of techniques the Americans introduced to the world such as hierarchically managed cooperation and mass production (Zeitlin 1999). The US encouraged Thailand to open up its economy (Phongpaichit and Baker 1995). This not only affected the pace of life in Thailand, but also the class structure.

² The Thai word used to refer to foreigners, particularly Caucasians.

During the Cold War era, the US government used Thailand as a troop base in order to oppose communism in East Asia (Baker and Phongpaichit 2005). Consequently, the US supported Thailand in various aspects, particularly military. The Thai economy was also influenced by the US during this period, which wanted to develop a free-market economy in Thailand. However, only a few American investors came to Thailand because it was considered to be too far away, unknown and risky (Baker and Phongpaichit 2005). Instead, Chinese businessman dominated the Thai economy (Callahan 2003). Indeed, Chinese businessman changed from being considered pariah entrepreneurs to being leaders within Thai economy (Baker and Phongpaichit 2005). Opening up the economy saw the number of slums, unemployed street vendors, and street workers increase (Bell 1978). Thais in rural areas migrated to urban areas frequently and regularly.

Thai beliefs and values have changed. Moreover, a social class in Thailand has altered dramatically. Some lower-class Thai were able to upgrade their status. Thais pay respect to the rich and powerful members of society. The status of Chinese businessmen changed being from lower to higher in Thai society. Since the 1970s, students from small towns and the lower classes have gained more education and are able to enter higher education (Phongpaichit and Baker 1995). Education can raise their social status and position in society.

The US influenced Bangkokians' shape, styles and tastes (Baker and Phongpaichit 2005). Most of Thai middle classes were westernised. Wealthy families sent their children to study in the US, and the US government supported the Thai educational system (Bell 1978). Tertiary education began to expand during this period. Thai people had the opportunity to gain more education, and they became exposed to westernised perspectives and lifestyles. Thus, they became more independent and individualistic than their ancestors (Klausner 1997).

There were both advantages and disadvantages from receiving the influences of Americanisation (Baker and Phongpaichit 2005). On the plus side, the pace of life and the lifestyles of urbanised Thais became more comfortable and convenient. Thais gained more education. They were able to improve their quality of life. Also, Thai people are now more egalitarian than in the past. However, some Thais express concern that Americanisation may damage some traditional Thai culture (Thongprayoon and Hill 1996). American values and attitudes are different and may not be congruent with Thai values and attitudes. There were also some drawbacks. Westernisation and the concept of capitalism have affected the country's natural

resources. It has changed Thailand from a country of abundant natural resources to one with scarce resources in only one generation (Baker and Phongpaichit 2005). Thais used a lot of natural resources, such as forest and mineral, in order to become a new industrialised country.

3.2.3 Relevance of Hofstede to a study of Thailand

This section focuses on Hofstede's cultural dimensions with particular reference to studies of Thai society. The relationship between Hofstede's national cultural dimensions and corruption, with reference to Thailand, is also discussed.

Hofstede (1999) defines culture as 'the collective programming of the mind that distinguishes the members of one group or category of people from another' (p. 35). Komin³ (1990) researches culture and Thai work-related values, and defines culture as 'the total patterns which make society distinct' (p. 683). Regarding values, Hofstede (1999) defines values as 'broad tendencies to prefer certain states of affairs over others' (p. 35) and perceives them to be the main element of culture. According to Komin (1990), values act as a guide for individual behaviour. They directly influence people's judgement, choice, attitude, evaluation, argument, exhortation, rationalisation, and attribution of causality (Komin 1990, p. 684). Therefore, it is important to study culture and values in order to understand the behaviour of individuals.

Hofstede proposes five cultural dimensions. Within these dimensions, certain values are apparent, including motivational values that influence how individuals make choices. Within institutions, for normative systems, both norms and values influence how individuals make choices as well as their individual behaviour (Scott 1995). However, it is not only norms and values that can explain individual behaviour. Rules and incentives are also explanatory factors (Peters 2000).

Komin (1999) mentions nine value clusters, which are used for explaining the Thai national character. These consist of ego orientation, grateful relationship orientation, smooth interpersonal relationship orientation, flexibility and adjustment orientation, religio-psychical orientation, education and competence orientation, interdependence orientation, fun-pleasure orientation, and achievement-task orientation. Komin (1990) argues that although the value may change, it is stable enough to constitute a national character. Hofstede, meanwhile, argues that national

³ Associate Professor Suntaree Komin has a range of experience in cultural research. She works at the Research Center, the National Institute of Development Administration.

values change slowly. From these points of view, culture and values would last long and be difficult to change.

3.2.3.1 Power distance

Hofstede (1991) argues that Thai society is classified as a *large power distance* country, in which inequality in society is normal. His Power Distance Index for Thailand is 64 and ranks between 34th and 36th out of 74 countries (Hofstede and Hofstede 2005, p. 43). Some characteristics classified as representing large power distance can be compared with the situation in Thailand. For example, centralisation is popular in a large power distance society. In Thailand, this situation was normal, particularly before the beginning of public sector reform. Executives and high-ranking officials are familiar with authoritarian styles (Soralump⁴ 2004, in Thai). This situation causes problems in the bureaucratic system, e.g. abuses of power. Centralisation in Thailand occurs not only in the public sector, but also the private sector (Holmes and Tangtongtavy 1995). One characteristic of large power distance is a wide salary range between higher-ranking and lower-ranking officials. This situation can be found in Thailand.

Supporting Hofstede's concept of large power distance, inequality has existed in Thai bureaucracy for many years. Inequality includes differences in social status, economics, education, genders, and opportunities. Although the following research papers do not mention Hofstede directly, ideas in these articles support his concept. For example, in the nineteenth century, the salary of senior officers was about 200 times more than that of junior officers (Phongpaichit and Baker 1995). Vandergreest (1993) did research in the district of Satingpra in Songkha, a province in the southern part of Thailand, and found that even until the 1980s the police took advantage of their positions by 'appropriating' items from the village and citizens. Apart from this, officials also took advantage of their citizens. However, after this time, people were more aware of the laws and of their rights, so were less likely to let officials take advantage of them, though now there are still some inequalities in Thai society (see the Suan Dusit Poll⁵ 2002c, in Thai).

⁴ Soralump is a representative. He serves positions in some Ad Hoc Committees of the National Assembly.

⁵ Suan Dusit Poll is a well known poll in Thailand, conducted by Suan Dusit University.

Inequality in Thai society is related to other values, such as hierarchy and *bunkhun*⁶. Changes in the political system or the social system have sometimes come about through the influences of the middle class, as opposed to any other class of citizen (Maisrikod 1999). After the period of Americanisation and Westernisation, Thais are more westernised in their beliefs and thinking. Forty years ago, egalitarian and individualism were not yet characteristics of Thai society (Klausner 1997). However, now Thai people have been characterised by more equality and individualism (Klausner 1997; Webster 2004).

However, there are some differences between Thai society and what Hofstede mentions. For example, Hofstede and Hofstede (2005) argue that, for large power distance, power is based on traditional or family, charisma, and the ability to use force, while for small power distance society power is based on formal position, expertise, and ability to give rewards (Hofstede and Hofstede 2005, p. 67). In Thailand, power, particularly in the work place, is based on formal position and the ability to give rewards (Soralump 2004, in Thai).

3.2.3.2 Collectivism and Individualism

Hofstede (1991) classifies Thailand as a collectivist society. This cultural dimension focuses on the social group over the individual. For Thai individualism, the index is 20 and the rank is between 56th and 61st. Hofstede argues that wealthier countries and small power distance societies are likely to be classified as demonstrating individualism. This research was first done in the 1980s. Since then there have been some changes in Thai society, which Hofstede himself realises. For example, he mentions that Thais are now more individualistic, though Thai individualism is different from that found in western countries (Hofstede 1999). This difference may be due to differences in society, culture and values.

Some researchers have discussed Thai culture as demonstrating individualism. Although these groups of researchers do not mention Hofstede, their research papers give a wider picture of Thai cultural perspectives. For example, Klausner (1997), when writing about Thailand, did not mention Hofstede but argues that Thai people are more individualistic and egalitarian. Some researchers argue that Thai society can be classified as a loose structure, which means that Thais can accept behavioural deviation from traditional behaviour in society (Embree 1950; Thongprayoon and Hill 1996). In cases, where laws and customs converge, Thais

⁶ Bunkhun is discussed later in section 3.2.4.

may choose to ignore the laws (Klausner 1997). Thais are also believed to lack regularity, discipline and regimentation (Embree 1950). They pay attention to their own wishes, rather than following any laws or regulations (Virushaniphawan⁷ 2004, in Thai). The research by Embree (1950) and Phillips (1965) argues that individualism is a Thai characteristic. Podhisita (1998) argues that ‘strong adherence to the social groups seems to be lacking or weak in Thai society’ (p. 49). A popular saying in Thai society is ‘to do as one wishes is to be a genuine Thai’ (Podhisita 1998, p. 51).

On the other hand, Komin (1998) argues that Thailand’s social system is not loosely structured. Social interaction in Thai society can be explained by the behaviour of individuals who are motivated by ‘I’ and ‘me’⁸, (Komin 1998). If individuals are motivated by ‘I’ and the *bunkhun* relationship, this will manifest itself in honest, sincere, stable, reliable, and predictable behaviour. However, if individuals are motivated by ‘me’, then their behaviour will be classified as without discipline, irresponsible, non-committal, unreliable, opportunistic, selfish, and unpredictable (Komin 1998, pp. 222-223). This shows that interaction between individuals will normally depend on the circumstances of the case.

One of the reasons to support ideas of individualism is Buddhism (Podhisita 1998). Buddhism is claimed as ‘the religion of individualism’, which focuses on ‘the individual’s effort as the only means to any desirable achievement, be it a better life here and now or the ultimate nirvana hereafter’ (Podhisita 1998, p. 52). In addition, ideas of karma and *tham bun* (merit-making) depend on the individual (Holmes and Tangtongtavy 1995; Podhisita 1998).

3.2.3.3 Masculinity

Hofstede classifies Thailand as showing characteristics of femininity, which means that people in society are likely to be modest, tender, and concerned with the quality of life (Hofstede and Hofstede 2005, p. 120). Hofstede and Hofstede (2005) argue that this type of culture is unrelated to the degree of economic development, i.e. both poor and rich countries can be classified as having either masculine or feminine characteristics. This dimension is related to unequal relationships, starting

⁷ Virushaniphawan is an associate professor at Sukhothai Thammathirat Open University. He has a range of experience relating to the bureaucratic and political system, such as serving as a consultant to the standing committee on interior administration of the Senate, a member of the Ad Hoc Committee on the development of law enforcement of the Senate, and the secretary of the Ad Hoc Committee on the revisions of the Constitution.

⁸ ‘I’ is the ego-self and ‘me’ is the social self (Komin 1998, p.221).

from within the family, i.e. parent-child, husband-wife etc. This then leads to inequality among individuals. From the result by Hofstede, Thailand is the most feminine Asian country (with a score of 34 and ranked 64th). Thais are more skilful at avoiding confrontation than at defending themselves against aggression. In addition, with regard to femininity, compromise and negotiation are used to resolve conflict. This links to Thai values, criticism avoidance and *kraeng jai*, which are discussed later in section 3.2.4.

3.2.3.4 Uncertainty avoidance

The dimension of strong uncertainty avoidance relates to how people in society feel about unknown situations. This cultural perspective is linked to a need for written and unwritten rules (Hofstede and Hofstede 2005, p. 167). For uncertain avoidance, the index for Thailand is 64 and the rank is 44th, so it is likely to be medium. Thailand is not extremely strong uncertainty avoidance. One characteristic for strong uncertainty avoidance is an emotional need for rules, even if these will not work (Hofstede and Hofstede 2005, p. 189). This links to the Thai bureaucratic system where plenty of rules exist already.

Hofstede argues that citizens from strong uncertainty avoidance countries do not participate much in the decisions being made by the authorities, and that the possibilities for influencing such decisions are lower than in weak uncertainty avoidance countries. In addition, where there is strong uncertainty avoidance, certain characteristics will prevail. For example, citizens are incompetent towards authorities; civil servants are negative towards the political process; citizen protest should be repressed; citizens are not interested in politics; citizens are negative towards politicians, civil servants and the legal system (Hofstede and Hofstede 2005, p. 194). While these values do occur in Thailand, some values have been changed. Now, for example, protest in Thailand, particularly peaceful protest, is quite normal for Thai politics, especially after the political incidents of 2006. Thus, it can be implied that there have been some changes among values over time, even though these have happened slowly.

3.2.3.5 Long-term and short-term orientation

The fifth cultural perspective by Hofstede links to the teachings of Confucius. Thailand is classified as long-term orientation, which means ‘the fostering of virtues oriented towards future rewards’ (Hofstede and Hofstede 2005, p. 212). With regard to economic growth and politics, societies that are classified long-term orientation normally focus on long-term results. For example, organisations are likely to focus

on the importance of profits ten years from now and will focus on market positions. With regard to the Thai bureaucratic system, in the past, the government and departments rarely had any long-term plans. However, this changed after the economic crisis, when they started to work on more strategic and long-term projects. Although it is not mentioned directly in Hofstede's research, Buddhism, particularly law of karma, relates to ideas of long-term orientation. Believing in next life and believing in the results of activities are influenced by long-term desire.

3.2.3.6 Hofstede's cultural dimensions and corruption

Some of the cultural dimensions mentioned by Hofstede may be linked directly to incidences of corruption cases. In some cases, people spend the amount of money to authorities or power wielders in order to earn private benefits (Hofstede and Hofstede 2005). In some countries, the giving of gifts is an important ritual (Hofstede and Hofstede 2005, p. 63) and it is difficult to distinguish between bribing and gifting. This is the case in Thailand. For example, when civil servants receive a petty amount of money from citizens, they do not think of this as corruption (Phongpaichit et al. 2000). Indeed, they think that it is acceptable.

Hofstede and Hofstede (2005) argue that power distance relates directly to corruption. Large power distance supports corruption because there are fewer checks and balances against power abuse (Hofstede and Hofstede 2005, p. 63). Where subordinates have to follow superiors, people can accept inequality. Regarding collectivism, a relationship that involves this value is that of patron-client. This relationship possibly discourages calls for the implementation of anti-corruption projects (Poocharoen and Tangsupvattana 2006).

Some researchers use Hofstede's cultural dimensions to discuss and analyse corruption cases. For example, Getz and Volkema (2001) use Hofstede's four primary dimensions, i.e. power distance, uncertainty avoidance, individualism and masculinity, in order to study the relationship between corruption and economic development. They found that strong uncertainty avoidance moderates the relationship between economic adversity and corruption. One possible reason given by them for this is that an increase in the level of rule enforcement can lead to a decrease in corruption. Both uncertainty avoidance and power distance have positive relationships with corruption.

Husted (1999), mentioned in Connelly and Ones (2008), studied the relationship between Hofstede's cultural dimensions and national corruption. The

results of this indicated that power distance was the strongest predictor of corruption, while masculinity and uncertainty avoidance had a modest correlation with corruption. Collectivism had a strong correlation with corruption but after controlling wealth the relationship disappeared (Connelly and Ones 2008, p. 355).

Davis and Ruhe (2003) study the relationship between Hofstede's cultural dimensions and how country corruption is perceived. They found that large power distance countries have higher corruption; high masculinity countries have higher perceived national corruption; and high individualistic countries have lower perceived national corruption. The results did not support one hypothesis, i.e. high uncertainty avoidance, higher perceived national corruption. Uncertainty avoidance failed to explain national corruption.

From Transparency International 2008, the ranking of Corruption Perceptions Index for Thailand is 80th from 180 countries. Thai society is classified into the following four dimensions: large power distance, strong uncertainty avoidance, collectivism and femininity. From previous research, it is large power distance, collectivism and masculinity, which have significant relationships with national corruption. Thus for Thailand, as proposed by Hofstede, only two dimensions support corruption, with the other one unlikely to support corruption.

Although some previous research papers argue that uncertainty avoidance does not have strong relationship with corruption, it should, in fact, have an indirect link. The characteristics of strong uncertainty avoidance mean citizens in such countries tend not to focus on politics (Hofstede and Hofstede 2005). However, in order to solve corruption problems, public will and public participation are important. Therefore, if the public do not want to participate in resolving corruption, the problem will continue. Certainly one of the problems in Thailand is a lack of political and public will in resolving corruption cases (Poocharoen and Tangsupvattana 2006). In addition to cultural dimensions, some organisational and personal factors, such as opportunism and personal motivations, can support corruption (Davis and Ruhe 2003, p. 286). Corruption in Thailand is discussed later in this chapter.

3.2.3.7 Discussion

There are some criticisms of the validity of Hofstede's research. For example, Baskerville (2003) criticises Hofstede's methodology, including the assumption of equating nation states with culture, and the quantification of culture based on

numeric dimensions and matrices. In addition, some of the terminology used by Hofstede, particularly 'masculinity' and 'femininity', is also criticised (Roberts, Weetman and Gordon 2008). Authors and researchers subsequently use other words to represent this idea. Hofstede himself is concerned about the use of his work in further study. He mentions that his work focuses on national cultural dimensions that are different from individuals (Hofstede 1991). In addition, his work does not make suitable sub-cultural distinctions, such as gender, generation, social class or organisation. Another limitation of his research is the bias towards the western way of thinking because his team consisted only of staff from western countries.

There are some criticisms from McSweeney (2002). He criticises Hofstede's survey and that using questionnaires with results from the surveys may not be appropriate. Some countries have more respondents than others. In addition, the available data may not be enough to generalise national culture. He also criticises about national uniformity. Also subsidiaries of one company may not represent an entire nation.

Hofstede (2002) has responded to some of the criticisms received. The first criticism is about his survey research and that this may not be a suitable method for measuring cultural differences. He replies by mentioning that a survey is not the only way to study cultural differences. For the second criticism, although nations may not be a suitable unit for studying culture, Hofstede argues that it is better to have at least one unit to be studied. In addition, regarding the criticism that one company may not be suitable to represent an entire nation, Hofstede argues that the results are valid enough to be applied generally to entire nations. The data from the IBM was criticised as obsolete, but Hofstede argues that culture and values change slowly. In addition, where it is argued that four or five dimensions are not enough, Hofstede responds that any additional dimensions are welcome and they should be independent from the five dimensions.

Some of these criticisms are raised in this discussion. First of all, the information may be obsolete. With regard to Thailand, as discussed in section 3.2.3.2, Thai people are more individualistic but Thailand is classified as collectivism by Hofstede. This shows that there have been some changes in values, which Hofstede himself realises. He mentions that values change slowly. In addition, as mentioned in section 3.2.3.4, there are some characteristics or situations of strong uncertainty avoidance that contradict what is happening in Thailand. It is possible that these differences come from differences between the public and private sectors.

Hofstede studied a private company, so it is possible that the situation in the public sector may be different. This links to one of Hofstede's research papers in which he studied organisational culture.

Hofstede does explain about values and practices. For practices, ideas or concepts under the term 'practices' are 'visible to an observer'. On the other hand, Hofstede et al. (1990) argue that

The core of culture is formed by values, in the sense of broad, nonspecific feelings of good and evil, beautiful and ugly, normal and abnormal, rational and irrational – feelings that are often unconscious and rarely discussable, that cannot be observed as such but are manifested in alternatives of behaviour (p. 291).

Hofstede (2002) also claims that *values ... are hardly changeable ... whereas practices can be modified – given sufficient management attention (p. 1360).*

From the study about organisational culture, different organisations in the same country have different practices (Hofstede et al. 1990). It is possible that the private sector and public sector are different because of differences in practice.

Regarding research about Thailand, there are a number of researchers who think Hofstede's cultural dimensions are relevant. For example, Marta and Singhapakdi (2005) study differences in the ethical decision making processes of Thai and American businessmen. They use Hofstede's four cultural dimensions to explain differences between the two countries. Holmes and Tangtongtavy (1995) focus on two of Hofstede's dimensions, power distance and collectivism-individualism. They argue that 'Thais work hard to build and maintain relationships among a wide and complex network of people' and 'Thais' interactions are more or less controlled within the context of a strong hierarchical system' (p. 17). Both collectivism and large power distance can be used to explain Thai society. Roongrerngsuke and Cheosakul (2002) use Hofstede's national culture to explain differences between Thailand and the USA.

These research papers demonstrate trust in Hofstede's cultural perspectives. The evidence shows that there are both similarities and conflicts between Hofstede's ideas and Thai culture and values, including practices. However, the majority of his cultural dimensions are still valid in Thailand. In addition, culture and values are not the only factors able to explain the accountability relationship or other issues. As Hofstede mentions:

I never claim that culture is the only thing we should pay attention to. In many practical cases it is redundant, and economic, political or institutional factors provide better explanations. But sometimes they don't, and then we need the construct of culture (Hofstede 2002, p. 1359).

Thus, there are other factors that may affect the accountability relationship. In this chapter, the political system is discussed later in section 3.3.

3.2.4 Thai culture and values

As mentioned earlier, Komin (1990) grouped Thai values into nine clusters. For ego orientation, Komin claimed that Thai people have big egos and a sense of independence pride and dignity (p. 691). Therefore, most of them do not want to lose face. Values in this cluster include face-saving, criticism-avoidance, and *kraeng jai*⁹. The second cluster is grateful relationship orientation, including the value *bunkhun relationship*¹⁰, whereby one person feels appreciate towards a person who has given assistance. These two clusters link to the third value, which is the smooth interpersonal relationship. Thais like harmonisation, to be conflict free and *mai pen rai*¹¹. The fourth value is flexible and adjustment orientation, where Thai people are situation-oriented. Their behaviour is flexible towards situation.

The fifth value is religio-psychical orientation. This value is classified by following religious beliefs. There are various beliefs held in Thailand, one of them being the law of karma. For education and competence orientation, education is perceived as a ladder whereby someone may improve their social status. Interdependence orientation relates directly to community collaboration. Co-existence and interdependence is important for this value. Fun-pleasure orientation classifies Thais as normally easy going, fun-loving, and joyful. The last value cluster is achievement-task orientation. Komin (1990) argues that this orientation is inhibited in social relationship values (p. 681). Hard work alone may not be enough in Thailand. Having right connections can help a person's career.

This section discusses important Thai values that may influence accountability. The first value is hierarchy. Although hierarchy may not be an exact value within the nine clusters, it is related to more than one value, particularly ego

⁹ Discussion is in section 3.2.4.4.

¹⁰ Discussion is in section 3.2.4.1.

¹¹ Discussion is in section 3.2.4.3.

orientation, grateful relationship, smooth interpersonal relationship and religious value. In addition, in this part, karma, *mai pen rai*, face-saving, criticism-avoidance, *kraeng jai*, *bunkhun* relationship and personalism are discussed. All these values are used for discussing results later in this thesis.

3.2.4.1 Hierarchy

Thai society is argued as hierarchical society (Holmes and Tangtongtavy 1995; Podhisita 1998). Ranks and positions are normal in Thai society, and individuals can be classified as ‘higher or lower, younger or older, weaker or stronger, subordinate or superior, senior or junior, richer or poorer, and rarely equal, in relation to one another’ (Podhisita 1998, p. 39). The first hierarchical system emerges from ties to family, clan or kinship (Hanks 1962), e.g. where a younger member pays respect to an elder.

In Thai society, individuals establish relative hierarchy because it is natural for them to have effective interaction or relationship (Maisrikod 1999). They use terms, such as *Phi* (elder brother or sister) and *Nong* (younger brother or sister), in order to reinforce their relationships. Such relationships are normally based on age. However, some are also based on social status. Thais focus on seniority, classified by power, wealth, professional rank, age, merit and birth (Holmes and Tangtongtavy 1995, p. 26). This shows that hierarchical relationships can be found in almost every section of Thai society. It influences Thai people from the moment they were born.

The relationships normally depend on the convenience or benefits to both groups (Hanks 1962). If one group does not receive any benefits from the relationship, the relationship may not last long. One good example in this case is that of a *bunkhun* relationship, within which both groups earn benefits. In addition, such relationships sometimes focus more on the individual than the organisation as ‘... loyalty has by custom been expressed more towards an individual than towards an organisation or one’s profession’ (Holmes and Tangtongtavy 1995, p. 35).

Within the bureaucratic system, historically, class structure was based on *sakdina* or feudalism, which indicated the level of status and power held in society (Vandergeest 1993). It related to individual rights, wealth, political power and responsibility to the state and society (Kosonboon 2004). However, after the overthrow of the monarchy in 1932, this system was discontinued (Vandergeest 1993). Nevertheless, this characteristic is still present in Thailand (Bowornwathana 2001). Although, during the period of Americanisation, education played an

important role in uplifting the social status of Thai people, status and deference still exist (Kosonboon 2004). It is difficult for this characteristic to be completely removed from Thai society because its origin goes back many years, and is deep rooted in the very heart of society, i.e. the family.

In the Thai bureaucratic system, civil servants were accustomed to an old management style, i.e. that of centralisation (Khlapphanitchakun¹² et al. 2003, in Thai). They received orders from their line managers and directors (Soralump 2004, in Thai). Their superiors expected to give commands and receive responses (Soralump 2004, in Thai). Within organisations, the superior-inferior concept is dominant in Thailand because 'Thais perceive the role of leader as a controller rather than colleague' (Thanasankit and Corbitt 2000, p. 7). Title, rank and status are the main indicators of a person's power because social status or rank comes from power or position. Thai people usually avoid any conflict. They want to keep the environment harmonious (Rohitratana 1998 mentioned in Thanasankit and Corbitt 2000). Thai culture supports hierarchical social and organisation structures, so it is difficult for lower-ranking staff to contradict higher-ranking staff members (Kosonboon 2004).

With regard to the accountability relation, hierarchy can either support or detract accountability mechanisms. Hierarchy and loyalty to superiors in a work place can support the enhancement of accountability (Frink and Klimoski 2004). However, a process of upward evaluation may not be effective. Subordinates do not have the courage to comment on their superiors' activities. Moreover, unequal relationships, such as *bunkhun* or patron-client relationships, possibly deter accountability mechanisms. Accountors may favour one person over another.

3.2.4.2 Karma

Thailand is predominantly a Buddhist society. *Karma* is an element of this religion which influences Thai society. If people do something well, they will receive happiness or good results but if they do something badly, the results will also be bad. Some Thais strongly believe in *kod hang khum* or law of karma. Some Thais do not take any action against wrongdoers because they think those people will eventually reap the results of their actions. Thailand also has a motto: *tum dee dai dee, tum chua dai chua* which means doing good things will get good results, doing bad things will

¹² Assistant Professor Khlapphanitchakun has a number of experiences in the field of political science. The book used in this research, *Thai public sector reform for the new generation of the bureaucratic system*, is reserved by many university libraries in Thailand.

get bad results. Some Buddhists believe in rebirth (Barr 2004). They think karma will determine the status of people when they are reborn, i.e. *Bad karma moves a person down the hierarchy of sentient beings ... Good karma moves a person up the hierarchy* (Barr 2004, pp. 140-141).

This value can be related to hierarchy in society, whereby the rank or position of people is related to karma (Holmes and Tangtongtavy 1995, p. 28-29). Individuals may have a different status or position because they have different karma, *bun* (merit) or *bap* (sin). Buddhists believe that karma can shape their lives. If they want to improve their lives, they need to engage in *tham bun* (merit-making) in order to increase good karma. Law of karma is a major influence the day-to-day lives of Thai people, accounting for their former lives, present life and lives thereafter (Smuckarn 1998).

Believing in karma can support accountability mechanisms because accountors and accountees may be conscious about not behaving badly. However, this can lead to naivety in some cases, e.g. an individual may think that a person who behaves badly will reap similar results in the future.

3.2.4.3 Mai pen rai

Another main attitude of the Thais is their easy going nature or, in Thai, *mai pen rai* which means ‘does not matter’, ‘do not worry about it’, or ‘never mind’ (Holmes and Tangtongtavy 1995; Podhisita 1998; Nikomborirak 1999). They think every problem can be easily resolved. Thais work at creating relationships, and like to maintain these relationships by not causing offence (Holmes and Tangtongtavy 1995). They are normally very aware of their actions or words, and will try to avoid any conflicts between themselves. Within the work place, they will try to get on their jobs and avoid conflict.

Thais normally avoid open, face-to-face conflict (Podhisita 1998), but Nikomborirak (1999) argues that this attitude does not fit in with the principles of good governance, which seeks to promote transparency, accountability and participation. Thais can accept inequality easily. They are also reluctant to reveal their true feelings or attitude, preferring not to participate in certain matters, particularly those which involve contradicting other people.

3.2.4.4 Face-saving, Criticism-avoidance, and Kraeng jai

Some Thai norms of society include *Face-saving*, *Criticism-avoidance*, and *Kraeng jai value* (Komin 1990; Klausner 1997). Thai people do not want to make

people ‘lose face’ and they try to avoid any criticism or argument. They do not want to make someone feel dissatisfied. Thus, they tend to avoid unpleasant situations or just keep silent (Kosonboon 2004). Thais do not want to create conflict, disagreement or embarrassment (Kosonboon 2004). *Kraeng jai* value, as a Thai concept, means ‘to be considerate, to feel reluctant to impose upon another person, to take another person’s feelings (and ego) into account, or to take every measure not to cause discomfort or inconvenience for another person’ (Komin 1990, p. 691). Thais are likely to be afraid of annoying other people (Kosonboon 2004).

These values, particularly *kraeng jai*, link to other values. *Kraeng jai* can support a hierarchical system or an ordered society (Maisrikod 1999). Thais do not want any conflict with other people, particularly those with a higher rank or status. However, for governmental and bureaucratic systems, *kraeng jai* has some disadvantages. For example, subordinates may not feel able to speak out against their superiors (Holmes and Tangtongtavy 1995). In addition, when they uncover incidences of corruption, *kraeng jai* is felt so they do not work to the best of their ability because they feel burdened by their rank within an organisation.

3.2.4.5 *Bunkhun* relationship

Another main characteristic of Thai society is a *bunkhun relationship*. This relationship is ‘the psychological bond between two persons, which are one who renders the needy help and favours out of kindness and the other’s remembering of the goodness done and his ever-readiness to reciprocate the kindness, not bound by time nor distance’ (Komin 1990, p. 691). Since Thais normally have *kraeng jai* value, this links to the process of creating gratitude or *saang bunkhun*. This relationship supports an order of society (Maisrikod 1999). In Thailand, loyalty to groups or teams is quite normal (Holmes and Tangtongtavy 1995).

For individuals, *bunkhun* can occur on many occasions and people owe *bunkhun* to many people, i.e. ‘what parents do for children is *bunkhun*; what teachers do in teaching students is also a kind of *bunkhun*’ (Podhisita 1998, p. 47). This situation is helpful for Thai society in some ways. For example, they have close relationships with each other and it ensures some operational processes run smoothly. On the other hand, this situation can support inequality in society. Individuals feel gratitude to a *bunkhun* giver, and rank a *bunkhun* giver more highly. Individuals who receive *bunkhun* normally feel dependent towards and obliged to individuals who give *bunkhun* (Komin 1998). This situation links to hierarchy.

Bunkhun can occur both inside kinship and outside kinship (Podthisita 1998). Both types of relationships can be strong. Thais normally build strong connections with each other (Holmes and Tangtongtavy 1995). However, Thais do not participate in this kind of relationship easily because repaying debts is not easy (Podthisita 1998). Podthisita (1998) argues that ‘the debt of *bunkhun*, unlike other debts, is never completely repaid’ (p. 48).

Bunkhun can be created in the work place. For example, when a subordinate makes mistake, which could have a potentially negative effect on organisational operations, a superior would step in and deal with the mistake (Holmes and Tangtongtavy 1995). The subordinate then feels grateful to his superior for resolving this situation. The *bunkhun* relationship starts from this point. This situation may not support the enhancement of accountability and can be classified as favouritism, which is a type of corruption according to the World Bank (1992). In relation to Buddhism, Thais are expected to feel gratitude and indebtedness towards someone, who has *bunkhun* over them (Holmes and Tangtongtavy 1995). This can support a *bunkhun* relationship.

3.2.4.6 Personalism¹³

Thai society is based on the value of personalism (Virushaniphawan 2004, in Thai), and Thais frequently use personal relationships in their place of work. Some staff can get promoted simply because of their personal relationship, rather than their own performance, which is an illustration of patrimonial administrative behaviour. This behaviour is supported by the patronage system and *bunkhun* relationship. This situation links to the achievement-task value by Komin (1990), whereby hard work alone may be insufficient to achieve success in operations. However, good connection may help. In organisations, superiors have their own groups within which they accrue power and prestige. Subordinates can get protection from their superiors. Therefore, in organisations, officials may pay less attention to performance and focus instead on people, or at least those who are members of particular groups. For politics, personalism in Thailand is strong at the constituency level, but less so at the national level (Barr 2004). Thus, personalism may cause favouritism in operations, which is considered to be a form of corruption. This does not support accountability mechanisms.

¹³ This word comes from Barr (2004).

3.2.4.7 Prior studies of characteristics and practices of Thai civil servants

Virushaniphawan¹⁴ (2004, in Thai) argues that there are seven characteristics and practices held by civil servants, which can obstruct administrative reform. Some practices have also been confirmed by other scholars (see such as Soralump 2004, in Thai; Phongpaichit and Baker 1995; Cooper and Cooper 2005). First of all, Thai civil servants usually use their power or positions to gain rewards, either tangible or intangible. Civil servants are motivated by materialism. Some civil servants may choose to buy positions, which can provide them with opportunities to earn further benefits (Bumroongsup et al.¹⁵ 2003, in Thai). This is one type of corruption. According to the Suan Dusit Poll (2006, in Thai), more than half of the sample group think that corruption is the most difficult problem to solve. Moreover, they think that the government will be unable to solve this problem, unless the patronage system is stopped. Civil servants should not be allowed to favour only their own group, and the sample group wants the government to be more serious in stopping this problem, and to increase punishments for wrongdoers. This links to the ideas of clientelism, which are discussed later in section 3.2.6.1.

The second practice is related to the patronage system. Systems of patronage, which are related directly to the grateful relationship orientation discussed earlier, affect Thai society and civil servants directly. The opportunity for promotion is dependent on superiors. Superiors usually support and protect subordinates who are members of their groups, even if the subordinates have done something wrong. Therefore, civil servants tend to focus on their superior's requirements rather than those of the citizen's. The patronage system is ranked more highly than any moral system. This can cause problems in both the bureaucratic and the political systems. Corruption may occur when the patron-client relationship is used to earn benefits. This also results in mismanagement, because superiors may not pay much attention to the performance of their subordinates, with whom they have a close relationship.

The patronage system has always existed within Thai society, thus concepts of kinship and patron-client are bound to occur. This relationship can be linked to the *bunkhun* relationship. *Phak phuak*, or people who belong to the same group or clan or clientele, are a normal feature of Thai society (Phongpaichit and Baker 1995). The

¹⁴ This book is reserved by many university libraries in Thailand.

¹⁵ They conducted the research on corruption in selling and buying positions in the Thai bureaucratic system. This research was supported by the National Counter Corruption Commission (NCCC).

concept of *phak phuak* can be linked to the abuse of power, using power for corrupt purposes, or the concept of *kin muang*, which directly translates as ‘eating the state’ (Phongpaichit and Baker 1995, p. 238). This links back to the first practice mentioned where civil servants use their positions to gain benefits. Subordinates may use their position to raise unofficial revenues which are then given to their superiors. Superiors in return promote or look after the welfare of these subordinates in order to create loyalty (Phongpaichit and Baker 1995). Patron-client relations are a recognisable feature in Thai bureaucracy (Phongpaichit and Baker 1995; Soralump 2004, in Thai).

Thirdly, Thai civil servants are usually perceived as acting as though they are superior to citizens. Since the Constitution (1997) proclaimed the importance of citizens for governance, during public sector reform, the government decided to change certain operational styles in order to focus on citizens and provide better services to them. Fourthly, Thai civil servants are familiar with flattery. This links directly to a hierarchical system and criticism avoidance. This obstructs national development, since civil servants tend to focus on executive demands rather than the needs of citizens. Subordinates want to avoid any conflicts with their superiors. This is because executives dominate organisations and can easily influence an official’s career opportunity. Flattery does not occur only in the public sector, but is used generally by Thais (Cooper and Cooper 2005).

Fifthly, civil servants do not seem keen, or appear unenthusiastic about working for citizens. This can be related to civil servants’ low salaries, when compared to the private sector (Soralump 2004, in Thai). Sixthly, civil servants are individualistic, which can burden a teamwork style of operation. It is sometimes difficult for two organisations or two people to work together. Officials focus on results, the value of pragmatism, and on the benefits to them. Individualism is now becoming a value of Thai people in general. As discussed earlier in section 3.2.3.2, Thais tend to do what they want to do. This can lead to the problem of civil servants paying attention to their own benefits instead of public benefits.

Seventhly, civil servants represent conservatism (Virushaniphawan 2004, in Thai). Civil servants do not like to change their operational styles and, in fact, they are sometimes afraid to change anything. This is confirmed by one of the polls conducted by Suan Dusit University (Suan Dusit 2002b, in Thai), which revealed that most of the civil servants paid little attention to public sector reform, although if forced to do so, they can. This links to the value of flexibility and adjustment

orientation discussed by Komin (1990). Thais are situation-oriented, i.e. they are flexible in certain situations. Some civil servants focused on the implementation of public sector reform because they were forced to do, not because of their initiative or creativity.

In summary, the characteristics and practices of civil servants, as raised by Virushaniphawan (2004, in Thai), are confirmed by other researchers. These hamper public sector reform and do not support the implementation of the concepts of accountability. In addition, they can enhance fraud and corruption.

3.2.4.8 Reflection – Thai culture and values

In Thai society, people are quite capable of accepting inequality in society because they have been used to a hierarchical system since they were young, particularly within their families and schools. When they grow up, they then experience a hierarchical system in the work place. In addition, Buddhism, particularly karma, tells Thais to accept differences among people. This is supported by one of Hofstede's cultural perspectives, i.e. that of large power distance.

Thais pay attention to the importance of people, or personalism. They try to avoid conflict and prefer to have good relationships with other people. They do not want to make someone lose face, particularly someone who is in a higher position. This also links to Hofstede's collectivism, i.e. that group interests are important, and links to the patronage system and *bunkhun* relationship. Members of groups help each other in order to reach their target and maximise their own interest. This kind of behaviour may support corruption and fraud. The patronage system, *bunkhun* relationships, and *phak phuak* all link to the concept of favouritism. This can cause inequality among people.

There are some conflicts among Thai values, particularly collectivism, individualism, egalitarianism, and inequality. While all of these values occur in Thailand, they are found in different levels or situations and sometimes in different groups. *Bunkhun* and *phak phuak* are two main values that can support collectivism. Feeling gratitude to someone and feeling that they are in the same group are issues that support collectivism. Whether or not kinship exists, Thais can feel that they are in the same group, particularly when they expect returns from each other. On the other hand, some researchers argue that Thais tend to be individualistic and self-reliant (Komin 1998), accustomed to doing what they want.

With regard to egalitarianism and inequality in society, Thai society has in the past been declared to be hierarchical society. One factor that can reduce hierarchy is education. Many Thais can use education to improve their social status. However, there are certain relationships that Thais would find it difficult to be egalitarian, particularly within families, in schools and in *bunkhun* relationships, because such relationships are more complicated and are related to other values, such as karma and *bunkhun*.

Thai values link to the idea of clientelism (see section 3.2.6.1), first of all through the individualism of Thai people. Clientelism is based on an idea that 'authority is personal, resides with individuals' (Brinkerhoff and Goldsmith 2002, p. 5). In addition, personal enrichment and aggrandisement are the main values of this system. In Thailand, centralisation in decision making not only appears in the public sector, but also in the private sector (Holmes and Tangtongtavy 1995). This can cause difficulties for team working, since such a system does not encourage subordinates to use their capability or initiative (Holmes and Tangtongtavy 1995).

Inequality and hierarchy are core characteristics of clientelism (Brinkerhoff and Goldsmith 2002). Such a system possibly supports corruption, which is a major problem for Thailand. Hierarchy can be linked to the patron-client relationship, or clientelism, because this kind of relationship is an unequal relationship. Clientelism involves 'a distinctive kind of power arrangement whereby persons of higher social status (patrons) are linked to those of lower social status (clients) in personal ties of reciprocity that can vary in content and purpose across time' (Mutebi 2008, p. 149). Thais can accept unequal status and power and some of them use this situation to gain individual benefits.

Bunkhun and clientelist relationships entail unequal relationships in either power or status between two groups of people. However, these two relationships are not exactly similar. The *bunkhun* relationship is a psychological bond, which recognises a sense of morality and religion, as well as the benefits to be gained. However, clientelism is based on the benefits and principles of reciprocity, whereby both groups expect to obtain returns (Brinkerhoff and Goldsmith 2002). Thus, clientelism links to economic calculus (Brinkerhoff and Goldsmith 2002). This is different from *bunkhun* that tends to rank personal loyalty before anything else. These two types of relationships are by themselves not corrupt in nature, rather it depends on the parties involved in the relationships and how they use power. However, these two types of relationships can be a cause of corruption.

3.2.5 Summary – culture and values

With regard to accountability mechanisms, there are many factors that can affect the accountability relationship. One such factor is the culture of each society. National culture is an important factor relating directly to individual behaviour in institutions. Hofstede's national cultural dimensions are among several important ideas, which may be used to explain such behaviour.

From the discussion earlier, the majority of Hofstede's ideas are still valid in Thailand. Large power distance, strong uncertainty avoidance and femininity can all still be linked to Thai values. Large power distance has relevance to ideas of hierarchy and *sakdina* in the bureaucratic system, strong uncertainty avoidance links with how Thai people deal with some unknown circumstances, while uncertainty avoidance is a consequence of large power distance. Power distance can indicate what individuals should do in particular situations. A *bunkhun* relationship relates to collectivism.

Femininity links indirectly to the Thai values of *mai pen rai*, face-saving, criticism avoidance and *kraeng jai*. In fact, this kind of cultural perspective may not support the occurrence of accountability problems or corruption but, with the combination of other factors, corruption cases may sometimes occur. Femininity somehow helps reducing differences between the genders, which relate to inequality. Long-term orientation is related to a belief in karma.

Thai society represents both individualism and collectivism as discussed earlier. Hofstede (1991) himself mentions that these two dimensions are not the direct opposite of each other. Hofstede argues that cultural perspectives change slowly (Davis and Ruhe 2003) and that there have been some changes in Thailand, for example relating to individualism. Thais now have access to more education so this is one possible reason why many Thais are more egalitarian and individualistic. In addition, there are some conflicts between the characteristics of Thailand and those of Hofstede's, in terms of the strong uncertainty avoidance discussed in section 3.2.3.4.

With regard to Thai culture and values, for this research, the main focus is that of hierarchy. A hierarchical system is important in Thai society, from the family through to the work place. Hierarchy is linked to social power, wealth and authority between individuals. The enhancement of social status, prestige, and control over people and resources is the motivation for individuals (Schwartz and Sagiv 1995).

With regard to the formation of groups, there are some possible reasons for this formation. As discussed earlier, Thai people are likely to establish relative hierarchy. Therefore, it is easy for Thai people to create relationships. They do not care whether they are in the same clan or not. In addition, geographical regions also affect the establishment of the relationship. In each region in Thailand, people usually have their own customs and the way of living (Nartsupha 1994, in Thai). Therefore, people living in the same region normally group together.

Political groupings are one type of group formation in Thailand. For example, since 2006, during a period of political turbulence, two important groups have emerged, both of whom express their opinions strongly. These groups are known as the red shirt and yellow shirt groups. They support different political groups and have different objectives. Normally, groupings may form on the basis of members of the groups desire to earn benefits. Either geography or politics are based on this idea. Perhaps they need security or power in order to facilitate negotiation, which in itself is a form of benefit. Thus, there are various formations of groupings, such as those from the same regions, those holding the same political opinions, or those graduating from the same educational institutions. These kinds of relationships can cause potential accountability and corruption problems if they decide to seek benefits.

Believing in karma is an important religious value for Buddhists and does influence how some Thais behave. Thus, it is important to include this value in any discussion of the results of this research. *Mai pen rai*, face-saving, criticism-avoidance, and *kraeng jai* are important values within Thai society, and in some cases, individuals will use these values in their relationships with other people. Indeed, they are very much aware of these values and apply them in a variety of ways, for example Thais will avoid aggressive methods. In this sense, they are motivated by social security, i.e. they do not want to feel left out of the group. These kinds of values could help explaining the relationship between accountors and accountees in the accountability relationship.

Another main Thai value is *bunkhun*. The *bunkhun* relationship links to the concept of collectivism. Since both *bunkhun* givers and receivers perceive themselves to be in the same groups, they will normally have the same objectives, or are *phak phuak*. Moreover, they normally do whatever is necessary to favour the other person. The relationship between *bunkhun* givers and receivers can represent social orders or hierarchy in Thai society. *Bunkhun* givers normally have more power and are ranked higher than *bunkhun* receivers. Once established this kind of

relationships can help *bunkhun* givers to achieve some of their objectives. In addition, forming groups can reduce uncertainty circumstances. Both *bunkhun* givers and receivers may feel more secure when they are together. This links to the value of personalism. Thais sometimes focus on the person instead of on other things, such as performance.

This research uses these values in order to explain and discuss the accountability relationship in the Thai public sector. With regard to Hofstede's cultural dimensions, although there are some criticisms of his research, Hofstede's cultural dimensions provide useful frameworks as the starting point for this thesis. The researcher wants to keep an open mind about the relevance of his work to findings.

An accountability relationship is normally one which occurs between accountors and accountees. Indeed, many institutions are involved in such a relationship. According to Scott (1995), there are several factors affecting institutions.

Institutions consist of cognitive, normative, and regulative structures and activities that provide stability and meaning to social behaviour. Institutions are transported by various carriers – cultures, structures, and routines – and they operate at multiple levels of jurisdiction (p. 33).

The differing structures of institutions will lead to differences in compliance, mechanisms, logic, indicators and basis of legitimacy (Scott 1995). For regulative institutions, mechanisms are based on coercion, with regulative processes such as rule-setting, monitoring and sanctioning activities (Scott 1995). For the normative concept of institutions, values and norms are important (Scott 1995; Peters 2000), and social obligation will be the basis of compliance (Scott 1995). For the cognitive concept, the mechanisms are mimetic (Scott 1995). Prevalence and isomorphism are important processes for this type of institutions (Scott 1995). These ideas link to the accountability relationship that different types of relationships may have different kinds of mechanisms, particular what accountors should be accountable for and processes of accountability.

The next part to be discussed is the main problem of Thailand, which is corruption. This problem represents accountability problems, including institutional problems.

3.2.6 Corruption in Thailand

According to the World Bank (1992), corruption usually occurs in countries where ‘inequalities are acute, resources are scarce, rules are unclear, disclosure and punishment are unlikely, and upward mobility is restricted’ (p. 16). These underlying conditions are a feature of Thailand and may be linked to the problems of corruption in the country. Corruption, vote buying, fraud, and bureaucratic intervention are prevalent within Thai democracy (Mutebi 2008; Maisrikod 1999). These problems are partially originated because of Thai culture and values, including the characteristics of the Thai people (Maisrikod 1999), as well as from ineffective operational systems.

There are several factors which can influence corruption processes. For example, Poocharoen and Tangsupvattana (2006) mention research done by Phongpaichit (1997) which cites four causes of public spending leakage due to corruption. First of all, businessmen and public officials collaborate to falsify documents for tax evasion purposes. Secondly, public officials lack the necessary experience required to deal with corrupt activities done by businessmen. Thirdly, public officials are accustomed to receiving ‘money under-the-table’, given in exchange for better services. Finally, changes of laws have led to confusion among public officials. From Phongpaichit’s study, Thailand has problems with clientelism or the patron-client relationship; the education, training and competency of civil servants; the integrity and honesty of civil servants; the motivations of individuals; and ineffective operational and legal systems.

According to Phongpaichit, the collaboration of civil servants is an important factor supporting corruption. Phongpaichit found that there are both internal and external factors associated with corruption. Internal factors include the monopoly power of civil servants, the scope and level of discretionary power and level of transparency in operation. External factors were such things as political stability, social class of the influential group and external auditing (Poocharoen and Tangsupvattana 2006, p. 12). All these factors relate directly to the occurrence of corruption. During public sector reform, some projects were begun with the aim of solving corruption problems. These are discussed later in section 3.4.

The next part discusses some ideas relating to the problem of corruption in Thailand.

3.2.6.1 Clientelism

The nature of corruption is to use one's position to earn benefits for oneself or one's group or clan. This situation leads to policy-based corruption and conflict of interest. The use of the position links directly to Hofstede's power distance. Poocharoen and Tangsupvattana (2006) argue that 'corruption in Thailand stems from close network ties between politicians, civil servants and businessmen' (p. 13). Similarly, Phongpaichit (2003) argues that corruption in Thailand is not pervasive throughout the system but at the intersection between business and politics instead. These groups of people have the same economic objectives. Therefore, they establish relationships with each other.

Corruption in Thailand normally arises from a weak rule of law and rather primitive capitalism, as well as illegal or semi-legal business activities. Although corruption comes from a weak rule of law, a lack of rule is not the cause of corruption in Thailand (Phongpaichit 2003). The important point is that the growth of formal rules has actually helped businessmen benefit personally from state power (Phongpaichit 2003). It is easy for politicians and civil servants to abuse power for their own benefit.

Business-politics relating to corruption can be explained as 'rent-seeking'. Powerful politicians and bureaucrats are able to create 'rent' by, for example, creating monopolies and providing protection for some businesses (Phongpaichit 2003). Between 1970s and 1980s, Thailand was in midst of rent seeking. The political system in Thailand was not a dictatorship. Phongpaichit (2003) describes the corruption system as 'competitive clientelism', whereby successful power competitors allocated opportunities to their own group or business. At the political level, businesses would be ranked. The favoured business firm was motivated to invest a high proportion of the rents.

Clientelism, or the patron-client relationship, directly influences corruption in Thailand. Poocharoen and Tangsupvattana (2006) mention research carried out by Phiriyarangsarn, which considered how politicians implemented new techniques in order to use their public positions to ensure private gains (p. 12). This represents high-level political corruption. These techniques included appointing acquaintances as the head of public agencies and independent organisations dealing with the procurement system and public contracts for long-term investments. Thailand suffered badly from this type of clientelism. As well as this, it is quite difficult to get problems solved. Civil servants tend to focus more on the patron-client relationship

or will defer to their superiors rather than to citizens (Poocharoen and Tangsupvattana 2006). The patron-client relationship is an obstacle to the formation of anti-corruption movements (Poocharoen and Tangsupvattana 2006).

Another main Thai value that may support corruption is that of *bunkhun* relationships, which relate to the ideas of favouritism, clientelism and Hofstede's collectivism. Thais will normally support people who come from the same group or clan as themselves. As discussed in section 3.2.5, groupings may be geographical in nature or be a political grouping. Civil servants are sometimes forced into behaving corruptly because *bunkhun* givers ask them to. In addition, it is possible that civil servants feel obliged to help family members. According to the World Bank (1992), favouritism is one characteristic of corruption. However, this is quite normal in Thailand, since Thai people place great emphasis on *bunkhun* and *phak phuak*.

3.2.6.2 Positions

The positions held by civil servants are an important motivating factor for individuals to participate in corrupt activities. Bumroongsup et al. (2003, in Thai) conducted research about selling and buying positions in the Thai bureaucratic system. They interviewed seven government departments. According to their research, the causes of and motivation for corruption, particularly among civil servants employed in buying positions, are due to seven main reasons. These are: social values; organisational structure; direct and indirect benefits obtained from the position held; personal integrity; defective appointment, transfer and promotion system; interference of politicians; and economic and social environments.

3.2.6.3 Materialism and economic environment

As Virushaniphawan (2004, in Thai) argues, civil servants pay more attention and respect to people who have more money and power. They are not concerned with how these people have earned their money or accumulated wealth (Damrongchai¹⁶ 2000). This claim is confirmed by the research of Bumroongsup et al. (2003, in Thai), i.e. that a particular Thai value is that of materialism.

One main cause of corruption is due to the low salaries of civil servants (Virushaniphawan 2004, in Thai; OPDC 2006, in Thai; Soralump 2004, in Thai). While some low-ranking civil servants may claim that their salaries are insufficient, others are just simply greedy. Some civil servants actually take an extra job, though

¹⁶ Prasit Damrongchai has a range of experience relating to corruption and anti-corruption. He was a member of the NCCC committee.

in such cases it is possible that some conflict of interest can occur. Thus, there are some civil servants who choose to engage in corrupt activities. During the period of public sector reform, scholars suggested that the government should raise the salaries of civil servants (Soralump 2004, in Thai). Indeed, the government raised salaries of civil servants. However, even after public sector reform, the public still believes that corruption is a major problem in Thailand. Thus, increasing salaries may not be all that helpful in reducing corruption.

3.2.6.4 Political intervention and integrity of civil servants and politicians

Political intervention is directly related to corruption. Politicians are important and influential people who can interfere in bureaucratic processes. From research by Phongpaichit et al. (2000), Thais believe that more instances of corruption can be attributed to politicians than to civil servants. In addition, the individual morality and integrity of both civil servants and politicians is an important factor (Virushaniphawan 2004, in Thai; OPDC 2006, in Thai), and many scholars have been paying attention to this issue. For example, Bumroongsup et al. (2003, in Thai) recommend that the morality of the Thai people is important for reducing corruption cases, as it is not only civil servants who engage in corrupt activities. It is possible that citizens sometimes support corruption too, e.g. believing that when they pay extra money to civil servants, they will receive better service (Phongpaichit et al. 2000).

3.2.6.5 Centralisation

An ineffective operational system is one of the causes of corruption. Centralised decision making can cause corruption problems because only the director of a department has the power to decide on the positions of civil servants. In addition, under the centralised system, a lack of transparency can occur. Therefore, since the director has the final say, civil servants will try to please him in order to enhance their career opportunities.

3.2.6.6 A lack of transparency

In the past, it was claimed that the bureaucratic system and operational processes in Thailand were not transparent (Soralump 2004, in Thai). This lack of transparency can cause corruption or fraud. The public believed that there were some clear cases of corruption in certain operational processes. Although the public were aware that corruption was a problem, it was difficult for them to scrutinise or evaluate departmental performance because civil servants were able to withhold

information from the public. However, after reform, this situation has improved, particularly since the Official Information Act B.E. 2540 (1997) was promulgated, which greatly enhanced transparency. As well as this law, increasing public participation was a feature of several projects raised by the government.

After public sector reform, the government aimed to improve the level of transparency. For example, with regard to the contracting system, an electronic procurement system was introduced in 2006 (Poocharoen and Tangsupvattana 2006). Projects worth more than 2 million baht must be made public for at least three days (Poocharoen and Tangsupvattana 2006), allowing the public to make recommendations before any bidding starts.

3.2.6.7 Competency of civil servants

The competency of civil servants relates directly to corruption or mismanagement. Factors obstructing the implementation of certain aspects of accountability include not only culture and values, but also the capability of civil servants. Some previous research shows that the competency of civil servants may be insufficient for the projects that they are expected to implement. For example, the majority of accounting practitioners did not ever possess an accounting degree so there were many problems, which occurred during the implementation of accruals accounting (Selaratana 2003, in Thai). This is a problem, which still continues now, as evidenced by the first interview of this thesis, in which civil servants made mention of departments facing such problems, i.e. financial statements being produced with incorrect information.

Some scholars in the field of political science raised the issue of improving the qualifications of civil servants (Soralump 2004, in Thai; Virushaniphawan 2004, in Thai). Even the government is in agreement and, thus one of the public sector reform strategic plans actually included this idea. The government aims to improve the competency of civil servants as a means of ensuring operational processes are more efficient and effective. The capability of the government and its civil servants was a major obstacle in the implementation of certain aspects of accountability.

3.2.6.8 Citizens and public participation

Public participation is one of the factors that can help reducing corruption. However, Thais are more familiar with inequality and hierarchy. Thais realise that corruption is a national problem (Phongpaichit et al. 2000; Suan Dusit 2006, in Thai). Research by Phongpaichit et al. (2000) reveals that people who pay bribes to civil servants believe that they will receive better services in return. Because of the

small amounts of money involved, some Thais do not perceive this to be corruption but instead think of it as *sin nam jai* or ‘gifts of good will’ or money paid to express a sense of gratitude (Phongpaichit et al. 2000). This indicates their willingness to engage in these transactions and also shows public acceptance of corruption. Citizens sometimes tolerate corruption and promote it by themselves. Unfortunately, such behaviour can deter accountability.

Most Thais are unclear to whom they should report cases of corruption to, which highlights how ineffective communication systems are in Thailand. Additionally, some of them are reluctant to report incidents because they would rather not get involved (Phongpaichit et al. 2000), which gives an insight into how citizens feel about corruption in their country. Obviously, such a situation cannot support accountability and can cause a lack of public participation. When the government and its departments hold seminars with the aim of engaging with citizens, only certain groups of people actually attend. More usually, the real stakeholders do not get the chance to attend (Poocharoen and Tangsupvattana 2006).

In Thailand, public hearings are not always used for increasing public consultation, but rather as a way of legitimising governmental policies (Poocharoen and Tangsupvattana 2006, p. 17). This implies that public hearings are being used by power wielders for their own purposes. This may not support the aims of reducing corruption and enhancing accountability. The difference between urban and rural areas is quite big in Thailand and can be an obstacle to implementing aspects of accountability for the entire bureaucratic system. Previously, citizens in rural areas were taken advantage of by civil servants. In addition, it was only the middle classes who paid attention to the political circumstances of the country. However, now Thai people are better educated and have access to more information. Since 2006 (a period of political turbulence in Thailand), groups of lower-class Thais are now participating in politics. This indicates that Thais in rural areas, including poor people, now pay more attention to politics and to governmental operations.

3.2.6.9 Anti-corruption

There are some anti-corruption strategies that the country needs to follow. These include the formation of anti-corruption agencies, the use of reliable public opinion surveys, increasing public sector wages, reducing the size of the public sector, strengthening financial accountability, increasing media freedom, strengthening judicial independence, boosting citizen participation, decentralisation, and changes in the bureaucratic culture (Mutebi 2008, p. 152-153). All of these

recommendations are being implemented by the Thai government, but even so they have not been successful at eradicating all cases of corruption. This shows that corruption in Thailand is more complicated. Even the government has been accused of corruption it would seem that corruption occurs at all levels of bureaucracy, as well as within the political system of Thailand.

Should civil servants be required to investigate corruption cases, there are two main mechanisms of investigation, internal and external (Poocharoen and Tangsupvattana 2006). Internal is where internal auditors are used, while external mechanisms include the Constitutional Court, judicial courts, the National Counter Corruption Commission (NCCC), external auditors, and an ombudsman (Poocharoen and Tangsupvattana 2006). However, this does not automatically mean that all these organisations will support a reduction in corruption and enhanced accountability, because there are some problems and criticisms associated with using the involvement of organisations. For example, the NCCC were found guilty of passing regulations to raise the salaries of its own committee members (Poocharoen and Tangsupvattana 2006). This case shows how the members of independent organisations, being responsible for controlling and investigating other people, are guilty of making errors themselves. This is one of the problems relating directly to institutions, when they do not do what they have been appointed to do.

The Thai government implemented the Good Governance Royal Decree in 2006 in order to improve operational performance and enhance public benefits. In this chapter, the Decree is itself discussed, and then linked to corruption problems later through discussion in section 3.5.4.

3.2.6.10 Summary – Corruption

As discussed earlier, there are certain factors, which will influence and promote occurrences of corruption. For example, patron-client relationships, social values, economic environments, ineffective systems, the education, training and competency of civil servants, and the integrity and motivations of individuals. In addition, there are problems when the institutions that are responsible for monitoring and investigating corruption are themselves criticised by the public about their performance. The government, civil servants, scholars, and citizens realise how important the problem of corruption is. Thus, there have been many projects and ideas implemented with the aim of reducing corruption cases. The Constitution B.E. 2540 (1997) was the main tool in tackling corruption and improving governance. From this Constitution, several other ideas and projects were derived. One good

example was the establishment of independent organisations, such as the NCCC and the Office of Auditor General. These organisations support anti-corruption movements. During public sector reform, the government introduced ideas of good governance, including one of its main aims, to enhance and improve accountability in the public sector and reduce corruption. The concepts of good governance are discussed later in section 3.5. Such projects may not completely remove all cases of corruption in Thailand, but they do help lessening incidences of corruption at certain levels.

3.3 Politics

Before 1932, Thailand was ruled by an absolute monarchy. Thereafter, the Thai political system is a constitutional monarchy (NESDB 2006). However, it also has a history of military intervention (Barr 2004; CountryWatch 2007). Between 1932 and 1973, Thailand was ruled by a succession of military governments (Baker and Phongpaichit 2005). After that period, there were several military coups, such as in 1991 by the National Peacekeeping Council (NPC) and in 2006 by the Council for National Security (CNS) (CountryWatch 2007). The reasons given by the military junta for the coups in 1991 and 2006 were similar, i.e. corruption (Mutebi 2008).

In 1997, Thailand launched the Constitution of the Kingdom of Thailand B.E. 2540, which was claimed to be the best constitution the country ever had (Economist Intelligence Unit 2007). However, after the political turbulence in 2006, this constitution was merely abrogated by the CNS instead of being revised. Late in 2007, the new constitution was promulgated and a national election was held in December (CountryWatch 2007).

Since the 1980s, there have been a number of businessmen participating in the Thai political system (Baker and Phongpaichit 2005). The most obvious case is that of the ex-Prime Minister Thaksin Shinawatra, the tycoon who owned one of the biggest telecommunication companies in Thailand. In local authority, businessmen are not only rich but also powerful, and participate in local politics. Some of them use their favoured positions in politics to support their own businesses. In rural areas, money politics is a normal occurrence.

Vote buying and spending a large amount of money on political transactions are normal occurrences in Thailand (Callahan 2005; Mutebi 2008). During the Thaksin period, populist programmes were applied in order to gain electoral support from rural Thais (Phongpaichit 2003). Examples of programmes included a debt

moratorium for farmers, a million-baht credit scheme for each village, particularly rural areas, and a 30-baht charge for health care (Phongpaichit 2003). Money politics and a system of patronage can lead to corruption (Vejjajiva 2007, in Thai). The political regime is one of the most important factors for good governance (World Bank 1994), but corruption and money politics can affect governance and accountability in the public sector.

3.3.1 Political System

For Thailand, there are three branches of power which play important roles in state administration. In brief:

Parliament possesses legal powers. Administrative power belongs to the Cabinet. Jurisdiction power belongs to the Court (NESDB 2006, p. 12).

The national assembly consists of a House of Representatives and a Senate. There is a four-year term for the representatives and a six-year term for the senators. Before 1997, senators were appointed by the King on the recommendations of the Council of Ministers (ADB 2001a). Since the 1997 constitution, 200 senators are directly elected from constituents. The main duties of the National Assembly are to enact new laws, approve emergency decrees, and amend or repeal existing laws (ADB 2001a, p. 39). Another main duty is to control and scrutinise state administration. The National Assembly is empowered to approve some critical elements of legislation and to oversee nominations to many state organisations (ADB 2001a, p. 39).

With regard to executive authority, the King is the head of the state and the head of the government is the Prime Minister. The King acts as ‘a symbol of national identity and unity’ and is empowered with ‘the right to be consulted, the right to encourage, and the right to exercise moral authority’ (CountryWatch 2007, p. 60). He also serves as ‘the upholder of religion, and the head of the armed forces’ (ADB 2001a, p. 39). However, the government administers the country, and responds to the will of the people (CountryWatch 2007, p. 60). After public sector reform, central government now consists of 20 ministries. The head of each ministry is a minister, who is either a politician or someone appointed by the ruling coalition (ADB 2001a). Other officials are civil servants, who operate under civil service laws.

For the judicial branch, all courts are independent and are no longer under the Ministry of Justice, or indeed the cabinet. In Thailand, there are four main courts: the Constitutional Court, the Justice Court, the Administrative Court and the Military

Court (Poocharoen and Tangsupvattana 2006, p. 24). The Constitutional Court's main responsibility is to judge complaints regarding laws and governmental actions that are alleged to be in contradiction of the Constitution of Thailand (Poocharoen and Tangsupvattana 2006, p. 27). Under the Justice Court, there are the Supreme Court, the Court of Appeal, and the Court of First Instance. The Supreme Court, with its judges appointed by the King, is the highest court of appeal (CountryWatch 2007). The Administrative Court was established as a result of the Constitution (1997) in order to decide on disputes between the state and citizens or private organisations, as well as disputes between public agencies (Poocharoen and Tangsupvattana 2006, p. 26). This court is one channel through which citizens may file lawsuits against public officials, particularly those relating to an abuse of power or neglect of duty (Poocharoen and Tangsupvattana 2006). This can support the enhancement of accountability.

The Thai legal system is a combination of traditional Thai legal principles and western concepts. The legal system is based on both the civil and common law system (ADB 2001a). The legal and judicial system also consists of other organisations, such as the Ministry of Justice, the Council of State, the Attorney General's Office, the police, and the Department of Corrections, under the Minister of Interior.

Regarding administration¹⁷, Thailand consists of 76 provinces, including Bangkok. For Provincial Administration, the governor of Bangkok is elected by the Bangkokians, while the governors in other provinces are civil servants appointed by the Minister of Interior. With regard to local authority, local people can elect their own Local Assembly and local administrative committee, who serve a four-year term. The duties of local governments include obtaining revenues from limited number of sources such as property taxes (ADB 2001a).

3.3.2 Reflection

Regarding the three main branches, parliament, executive and judicial branch, ideally, they should be independent and equal in power. However, this is not easy to achieve in Thailand. For example, the Prime Minister is the leader of executive authority and is usually the head of the party which has the most number of representatives in the parliament. Therefore, some conflict of interest may easily

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The Thai administration system consists three main branches, i.e. Central Administration, Provincial Administration, and Local Administration. Officials in the central and provincial branches are civil servants while, for the local branch, members of Local Assembly come from election.

occur. The intervention of the executive branch in legislative matters may cause further problems of checks and balances. Additionally, some members of the National Assembly cannot investigate the cabinet. This situation supports corruption and fraud.

It is not only representatives that are induced by the executive authority, but also the senate who should be neutral (Poocharoen and Tangsupvattana 2006). This obstructs the process of investigation by legislative authority.

In addition, within the cabinet, the plans and policies of certain members of the cabinet should be reviewed. However, there was some government where projects were decided upon by the Prime Minister alone, unopposed by members of the cabinet (Poocharoen and Tangsupvattana 2006). This situation indicates centralised decision making led by a strong and powerful leader. In such cases, it is possible that operational systems may not be effective because only one person is making decisions.

Since in 2006, there have been problems in the Thai political system. Even though a national election was held on 23 December 2007, it cannot be said that Thai politics is stable. The election has not helped Thailand completely recover from political turbulence and rumours of another military coup continue. Politics is one of the features of the concept of good governance (World Bank 1994). It may affect accountability in government departments.

3.3.3 Influence of politics on the bureaucratic system and independent organisations

It is normal in some Southeast Asian countries for businesses, high-ranking civil servants and powerful politicians to enter into relationships with one another (Mutebi 2008). In the case of Thailand, the political system and the bureaucratic system have a close relationship. Non-elected civil servants are accountable to the Prime Minister and members of the cabinet, who are politicians. Politicians are involved in the selection of high-ranking civil servants and in some cases businessmen are also involved in the process (Poocharoen and Tangsupvattana 2006). Bumroongsup et al. (2003, in Thai) conducted research on selling and buying positions in the bureaucratic system. This revealed that one of the main causes of corruption is the actions of politicians. For example, politicians have the power to appoint and transfer civil servants. In addition, they routinely put their own acquaintances in positions of importance within departments. As discussed earlier in

Chapter 2, civil servants are accountable to politicians because politicians are their direct superiors. Some civil servants are loyal to politicians because they see it as a way of enhancing their career prospects.

There were some arguments that politicians, particularly the members of the cabinet, intervened in independent organisations. For example, Poocharoen and Tangsupvattana (2006) argue that when the Thai Rak Thai party (TRT) was in the position of the power wielder, the roles of the NCCC were weakened. This led to questions regarding checks and balances. The cabinet members were able to use their power for private benefits. This situation affected the political system directly.

In addition, politicians intervened in the selection process for an Auditor General of Thailand, when Khunying Jaruwan Maintaka was forced to leave her position for a few months in 2005 and 2006 (Poocharoen and Tangsupvattana 2006). In this case, some members of the National Assembly expressed a wish for another person to be appointed Auditor General. This creates doubts among the public about the independence of individual members of the National Assembly. Such situations represent the importance of politicians towards the bureaucratic system. Politicians are important factors influencing accountability.

These situations represent institutional problems in Thailand. Not only do accountability problems occur in government departments, but also in the political system and independent organisations. From the above examples, both politicians and staff in the independent organisations tend to focus on their own preference. In addition, they sometimes try to legitimise these. For example, members of the NCCC committee tried, unsuccessfully, to pass a law increasing their salary. This situation links back to corruption, i.e. where high-ranking civil servants and politicians are inclined to use their positions for their own benefits.

The next part discusses public sector reform, which the Thai government hoped could be used to improve operational processes and performance in a drive towards more efficiency and effectiveness.

3.4 Reform

Since 1980, Thai governments have tried to solve the problems, which exist in the bureaucratic system (Soralump 2004, in Thai). However, this has not been easy to do. Problems in the public sector have accumulated and have never been solved properly. The main problems were corruption, the large number of civil servants, efficiency and effectiveness in operations, centralisation, an inflexible structure, outdated laws, regulations and technology, civil servants' lack of ability, an

inappropriate salary and welfare structure for civil servants, and the attitudes and values of civil servants (Soralump 2004, in Thai). The bureaucratic system was claimed as one of the causes of the economic crisis in 1997 (OPDC 2006, in Thai; Soralump 2004, in Thai). After the crisis, the government decided to implement many reforms in the bureaucratic system, particularly structural and administrative reform, budgetary reform and civil service reform (Soralump 2004, in Thai). In this section, information about this public sector reform is discussed.

3.4.1 Recovery from the economic crisis supported by international organisations

The relationship between Thailand and international organisations can be traced back to after the Second World War (Baker and Phongpaichit 2005). During the financial and economic crisis in 1997, Thailand called on the International Monetary Fund (IMF) for support in order to recover from the crisis (Soontornpipit 2002). The proposed package of rescue programmes covered many fields, such as financial sector restructuring, macroeconomic policies, privatisation, social services, education and the legal framework (See Thailand Letter of Intent 1997-1999¹⁸). From the Thailand Letter of Intent 1997 – 1999, it can be seen that there were specific areas which required improvement and many projects that Thailand had to implement.

In particular, the government was also required to implement public sector reform (see Thailand Letter of Intent 1997 - 1999). The major plans included civil service reform, increasing private participation in a number of transport and power projects, and privatisation programmes in the energy, transportation, utility and communication sectors. The World Bank also gave support to Thailand, focusing on financial sector restructuring, corporate restructuring and public sector reform programmes (World Bank 2000).

As part of the public sector reform programme, the World Bank gave assistance in many fields, such as expenditure management, revenue management, human resource management, decentralisation, and accountability and transparency (World Bank 2000). It also gave support in the form of grants and financial support, technical assistance, advisory services, courses for Thai officials, and scholarships (World Bank 2000). In addition, the World Bank and the New Zealand government

¹⁸ From www.imf.org

helped the Thai government deal with debt management and monitoring, develop an internal auditing system, and implement accounting system reform (ADB 2000).

The Asian Development Bank (ADB) supports Thailand in several fields, e.g. financial sector, private sector, public sector, agriculture, social, health and education (ADB 1999), and within these fields accountability, transparency and predictability of government agencies would become important features.

Regarding civil service reform, the Thai government is the largest employer within the country. Almost 37% of the government's budget was spent on civil servants' salaries and wages (ADB 2000). This amount of money was significantly large for government spending so both international organisations and some Thai scholars wanted the government to reduce this amount by applying civil service reform (see Thailand Letter of Intent 1997-1999; Soralump 2004, in Thai, Virushaniphawan 2004, in Thai). Therefore, the government aimed to reduce these costs. The government assigned the Office of the Civil Service Commission (OCSC) to be responsible for this task. The World Bank provided support and assistance programmes to the Civil Service Commission (ADB 2000).

3.4.1.1 Results

In accordance with the requirements of the aforementioned international organisations, the Thai government implemented many projects in order to recover from the economic crisis. By these organisations' standards, Thailand successfully recovered from the crisis, and the projects implemented were done to their satisfaction (ADB 2001b).

However, there was some criticism of the IMF's rescue programmes. In the past, the IMF was criticised for being mainly concerned with the ways to help foreign banks or financial institutions get their money back (Kapur 1998; Khor 1998). The IMF blamed debtors and gave them strict recovery programmes to follow, while placing no blame on the creditors (Bullard et al. 1998). In fact, both creditors and debtors should have been held equally responsible for the crisis because it was the creditors who gave their loans to inappropriate debtors (Khor 1998). Moreover, people in the recipient countries do not always benefit from the rescue programmes (Khor 1998).

Some researchers and scholars argued that the rescue programmes used were wrong for Thailand (Punyaratabandhu 1998). First of all, although the cause of the crisis came from the private sector, the programmes aimed to change some elements

of the public sector system (Bullard et al. 1998). The IMF applied similar strategies to those used in Latin America and Africa where large foreign debts actually came from the public sector but for the Asian countries the debts came from the private sector (Khor 1998).

Regarding public sector reform in Thailand, although there was no protest from civil servants, it was not easy to implement reform (Bunbongkarn 1999, in Thai). Thai bureaucracy was known to consist of conservative institutions, resistant to change (Bunbongkarn 1999, in Thai). According to the IMF conditions, the government needed to reduce expenditure. Therefore, it proposed an early retirement project for civil servants and gave them extra money in order to persuade them to retire. This project was quite successful. However, it caused a problem for the Thai educational system as it resulted in a lack of teachers (Matichon 2007, in Thai). This project also affected the human resource management function of government departments. The number of officials needed for the implementation of some projects also needed to be considered. For example, when they first implemented accruals accounting, some accounting practitioners mentioned that the departments did not have enough accountants so it was difficult to implement the new system (Selaratana 2003, in Thai).

Regarding recovering from the crisis, international organisations satisfied progresses. After these organisations left Thailand, the Thai government continued with some projects, such as implementing accruals accounting and new performance assessment. Some of them were successful, while others were stopped or cancelled. For example, the privatisation of some state enterprises and public universities was postponed.

Thailand was quite successful in recovering from the economic crisis. Its loans were to be repaid to the IMF in 2003. However, Mutebi (2008) argues that although Thailand was able to pay back these loans, the country lost influential anti-corruption donors. Both the IMF and World Bank aimed to reduce corruption, and there were some anti-corruption initiatives, such as the establishment of independent organisations and the introduction of the concept of good governance. However, after the loans were repaid, international organisations were not longer involved in such projects. The government was then able to do what it wanted, and corruption became a problem once more.

3.4.2 Public sector reform

After the crisis, political reform, public sector reform and prevention and suppression of corruption were implemented (Soontornpipit 2002). The government, led by Gen. Chavalit Yongchaiyudh (1996-1997), issued a framework of public sector reform (1997-2001), intended to be a framework, which could be developed by future governments (Khlapphanitchakun et al. 2003, in Thai; Soralump 2004, in Thai). This government also started drafting a Public Organisations Act (Soralump 2004, in Thai).

The government led by Prime Minister Chaun Leekbhai (1997-2001) decided to focus on five particular aspects of public sector reform: management and administration, budgetary systems, human resources, laws and regulations and culture (Khlapphanitchakun et al. 2003, in Thai). The next government, led by the Prime Minister Thaksin Shinawatra (2001-2006), wanted to improve and upgrade the capacity of the Thai bureaucratic system in order to reduce corruption and fraud, and enhance transparency in the operational process (Khlapphanitchakun et al. 2003, in Thai).

Various reforms were implemented in the Thai public sector. The first reform was structural, and involved changing roles, mission and structures within the public sector, including decentralising the processes of decision making and increasing public participation in order to solve problems and respond to public requirements (Khlapphanitchakun et al. 2003, in Thai; OPDC 2006, in Thai; Soralump 2004, in Thai). The second reform was administrative reform, which was necessary in order to make operational processes within the bureaucratic system more efficient and effective (Khlapphanitchakun et al. 2003, in Thai; OPDC 2006, in Thai). The third reform was budgetary reform to focus more on results-based budgeting (Khlapphanitchakun et al. 2003, in Thai; OPDC 2006, in Thai). In addition, the government aimed to improve the auditing system to make it more efficient and transparent.

The fourth reform was civil service reform, which aimed to improve the human resource management system and the capability of civil servants (Khlapphanitchakun et al. 2003, in Thai; OPDC 2006, in Thai; Soralump 2004, in Thai). The fifth reform was concerned with changing the culture, values and attitudes of civil servants to enable them to understand and be ready for a new operational system that would focus on responsibility to the public, morality, transparency,

scrutiny, and the reduction of fraud and corruption (Khlapphanitchakun et al. 2003, in Thai; Virushaniphawan 2004, in Thai; OPDC 2006, in Thai; Soralump 2004, in Thai).

The government produced a five-year strategic plan (2003-2007) in order to achieve public sector reform. There were seven strategic plans: changing operational processes and procedures; improving administrative structures; changing and improving fiscal and budgetary systems; reviewing and changing the human resource management system and the salary system; changing public sector culture and values; implementing e-government; and supporting the processes of public participation (OPDC 2006, in Thai). The following section explains some of the projects arising from public sector reform, and the obstacles and factors affecting this reform.

3.4.2.1 Projects arising from the reform

The reform focuses on many fields because there were already several weaknesses in Thailand's public sector. For example, public expenditure management was characterised by poor prioritisation, paying little attention to the results of spending, and a lack of accountability in service quality (Koeberle 2004). The fiscal accounts were also not fully transparent. Moreover, the Thai bureaucratic system was a highly centralised and control-oriented process that was not supportive of government operations, including that of the budgetary process (Koeberle 2004). There were some cooperation problems and fragmentation in operations. The bureaucratic system was complicated (Soralump 2004, in Thai). Ineffective planning was also a main drawback of the Thai public sector. Two or more government agencies with similar responsibilities or duties were spread over more than one ministry. This led to a lack of unity, efficiency and effectiveness in operations as well as being a waste of money (Khlapphanitchakun et al. 2003, in Thai). Corruption was also a significant problem within the Thai bureaucracy (Soralump 2004, in Thai).

Laws and regulations were quite outdated (Soralump 2004, in Thai). They did not enable prompt responses to national developments. Moreover, government departments did not respond to citizens' requirements, and monitoring, evaluating and auditing processes were not appropriate. For example, in the past, the Office of the Auditor General (OAG) was responsible to the Prime Minister Office and auditing results were reported directly to the Prime Minister (Soralump 2004, in Thai). This did not comply with best practice for external auditing. Before 1999,

Thailand did not have a Supreme Audit Institution, so internal audit and evaluation was limited. However, in 1999, the Office of the Auditor General became an independent organisation and reported audit results directly to the parliament. The main responsibilities of the OAG, according to Section 7 of the State Audit Act (1999), consist of auditing the statement on receipts and payments and reporting on the financial status of each fiscal year; auditing the currency reserve account; auditing the receipts and payments, the custody and disbursement of money and the use of other properties belonging to or being the responsibility of the audited agency; and examining the collection of taxes, fees and other incomes of the audited agencies (OAG 2009). The OAG has to give an opinion on whether audited agencies are in compliance with laws, rules, and regulations (OAG 2009).

The Thai government wanted to change roles of civil servants from rulers to service deliverers, in fairness to its citizens (Soralump 2004, in Thai). Citizens and private sector organisations should be a part of the administrative system but in Thailand there was little trust in the government because of the many cases of corruption and mismanagement. Previously, powerful officials ignored applying a sense of morality in their operations, leading to misuse of power and the rights and freedom of citizens being infringed. Therefore, the government decided to implement public sector reform (OCSC 2007b, in Thai).

3.4.2.2 Obstacles and factors affecting the reform

According to the report by the OPDC (2006, in Thai), there were some obstacles to reform. Civil servants were confused about public sector reform because organisations rarely communicated with civil servants. Only executives of departments and senior civil servants knew about this project. This was supported by the Suan Dusit Poll (2002b, in Thai) which revealed that civil servants did not know much about the reform. There were many new projects and techniques, but these were being implemented too quickly for civil servants to understand. Thai civil servants lack confidence in matters of politics and policies.

There were various factors supporting reform in Thailand (Koeberle 2004). For example, since 1997, Thailand became more democratic and the Thai people had more chance to participate in governmental activities. The media also became involved in the monitoring process (Koeberle 2004). In order to help the reform process, Thailand received some advice and technical assistance from international donor organisations such as the IMF, the World Bank and the ADB (World Bank 2000). During that period of time, politics in Thailand was more stable. The

government led by Prime Minister Thaksin Shinawatra was able to operate more comfortably due to its parliamentary majority (CountryWatch 2007; Koeberle 2004).

However, during 2006 and 2007, a military coup took place in Thailand. As well as the government, some laws, and projects were dissolved or postponed (CountryWatch 2007). Thus, at this time, the political situation in Thailand was not stable, and was an obstacle to reform. Apart from the political situation, there were other factors holding up reform. A lack of leadership within the government in order to push the reform was one such obstacle (Koeberle 2004).

There was less communication with civil servants about reform. For example, the Suan Dusit Poll (2002b, in Thai) investigated the opinions of civil servants on public sector reform a month before the implementation of organisational reform in October 2002. Half the civil servants polled had heard some information about the reform but had not paid much attention to this news. In addition, 51.56% of the sample did not know what their responsibilities and duties would be after the reform. They just followed the orders of their superiors. Civil servants thought that the situation was no different from the past because they were not kept well informed about their duties. They also thought that the government should be communicating more with them about the reform. The poll shows some of the problems inherent in the Thai public sector in the past. The government did not communicate well with officials. Due to the fact that Thai society is based on a hierarchical system, staff believe that they should wait for orders or demands from executives, before taking action themselves.

Opinions from citizens are also important for the concept of good governance and public sector reform. According to a poll by Assumption University (2006), citizens think that it is the government's role to prevent conflict of interest and misuses of power. As for the economy, citizens also think that the government should support them to participate in the planning and operation of national investment projects. From these results, it is clear that citizens think corruption is the most important problem for the Thai political and bureaucratic system and that citizen participation is important for economic development. This poll was done three years after the promulgation of the Good Governance Royal Decree. However, according to the ABAC Poll (2008, in Thai), corruption in the governmental and bureaucratic system is still one of the main problems. This shows the problems of the Thai bureaucratic system that even though the government implemented the concept

of good governance, the implementation may not be as effective as the government wanted because there are still some corruption cases in the public sector.

3.4.2.2.1 Reflection

The concept of public sector reform did not come directly from the World Bank or the IMF. Thai governments had been focusing on just such a project for some time. Nevertheless, they did not focus much on this because public sector reform appeared to be difficult and complicated. However, after the political reform of 1995-1997 and the economic crisis in 1997, the government was forced to pay attention to public sector reform because it offered a solution to the crisis. In addition, reform was a requirement of the international organisations.

Reform affects accountability in Thailand directly. With regard to the accountant and accountee, there are some projects, such as new systems of human resource management and performance evaluation that can affect the accountant and accountee. A citizen-centred approach and public participation in the administrative system should be the main focus of the government and departments after reform. Civil servants should pay more attention to citizens' requirements and benefits. They are after all responsible to citizens. This situation also affects what the government and departments are accountable for. From the main objectives, it would seem that officials now pay more attention to public accountability than in the past.

Some of the projects specifically relate to the processes of accountability. For example, accruals accounting helps with the provision of correct and systematic accounting information. The Government Fiscal Management Information System (GFMIS) has improved transparency in the public sector. New performance assessment is now in place to improve departmental performance. In addition, the aim of increasing public participation is directly related to public scrutiny.

The Good Governance Royal Decree was promulgated as a guideline for departments, and a standard of accountability. From what the Thai government decided to implement, it can be deduced that these projects relate to accountability.

3.4.2.3 The Constitution B.E. 2540 (A.D. 1997)

As a result of political reform, in 1997, the Constitution B.E. 2540 (A.D. 1997) was promulgated. The parliament hoped this Constitution would help to improve governance. The Constitution emphasised the rights and liberties of the Thai people and focused on civil rights that had not been upheld or realised in previous

constitutions (Soontornpipit 2002). It also focused on citizen participation in every step of its operation.

After the promulgation of the Constitution, there were some major changes that helped to improve transparency and accountability. Some independent organisations were established such as the National Counter Corruption Commission (NCCC) and the Ombudsman. In 1999, the Office of the Auditor General became an independent public organisation, reporting audit results directly to the parliament (OAG 2008, in Thai).

One of the main aims of this Constitution was to create an effective and efficient operational system in public sector entities. Citizens should have more chances to participate in governmental decision making in order to protect their basic rights. Public sector management should be more transparent and able to be verified by citizens (OCSC 2007b, in Thai).

Two main controls within the Constitution are control by citizens and control by public sector organisations. Two very public examples of control by citizens are as follows. Firstly, 50,000 people or more sign their names on a petition and send to the President of the Parliament to remove senior officials suspected of corruption (ADB 2001a). Three quarters of the constituents for one local authority send their names to the governor of that province. Moreover, citizens can send any complaints or petitions directly to the ombudsman.

With regard to control by public sector organisations, this can be classified into two main types: control by courts and control by other independent organisations. For the first type, there are four main courts, being the Constitutional Court, the Administrative Court, the Supreme Court, and the Court of Justice. Independent organisations are the NCCC, the OAG and the Ombudsman. These organisations are able to control and verify public sector performance and operations.

Regarding citizen's opinions on the Constitution, the sample group asked for the Constitution to focus on more equality in society, particularly equality between male and female and rich and poor. They wanted rights and liberty to give opinions on political issues and a guaranteed quality of life and security (Suan Dusit Poll 2002c, in Thai). From this poll, it is evident that there is still some perceived inequality in Thai society.

3.4.2.3.1 Reflection

This Constitution affected accountability in Thailand. It influenced the relationship between the accountant and the accountee. The rights of citizens to participate in either the political system or the bureaucratic system were more than in the past. Moreover, these rights were realised and understood by public sector organisations. Public participation was enhanced, which supported public scrutiny. In addition, some independent organisations were established. The controlling and monitoring system of the country is now much improved. The Constitution was one of main factors leading to public sector reform. Nevertheless, following more political turbulence in 2006, this Constitution was abrogated.

3.4.2.4 Accruals accounting

After the Asian Economic Crisis, one system that the government wanted to reform was the fiscal system. In 1999, the Bureau of the Budget implemented the Budgetary Result Based Management (MoF 2002).

Regarding financial statements, in the past, Thailand used a cash basis accounting system in order to report accounting transactions. However, after using the result based management budgetary system, cash based information was insufficient for accountability and management. Therefore, the Thai government had to implement accruals accounting.

The government assigned the Comptroller General's Department (CGD) to study how to apply accruals accounting in government agencies (MoF 2002). The main responsibilities of this department consist of controlling the receipt and disbursement system; preparing the government financial statements; formulating government accounting systems; managing treasury revenue; enforcing and amending fiscal laws and regulations; setting up the internal audit system; administering non-budgetary funds; and refining salary and pension system¹⁹. There were some problems caused by the transition. The most important problem was to set account balances for assets (Selaratana 2003, in Thai). In the past, Thailand used a manual system to record and keep documents. A lack of proper and systematic recording systems in Thai public sector organisations was one of the causes of this problem. For example, some assets were not recorded or records existed for assets which had disappeared.

¹⁹ The responsibilities come from www.cgd.go.th.

The Thai government traditionally used cash accounting, a simple system which was not difficult for the lay person to understand. The majority of accounting practitioners in government departments did not possess an accounting degree. Before the accounting transition, the system posed no problem for these officials. However, the government's plan to implement accruals accounting faced a number of critics. Most of the accounting practitioners knew nothing about accruals accounting. They needed to be trained and afforded a great deal of time to study and understand the new system. Therefore, during the transition period, there were frequently problems about how to interpret, how to classify and how to record transactions. During the first stage of implementation (in 2002-2003), officials from the Comptroller General's Department (CGD) had to work hard to assist accounting practitioners in the other departments. In 2004, all the departments changed from a manual based information system to a computer based system, called the Government Fiscal Management Information System (CGD 2004, in Thai).

3.4.2.4.1 Reflection

Financial statements produced using accruals accounting are important for accountability (Brinkerhoff 2001; Ormrod and Cleaver 1993; Spira 2001; Velayutham and Perera 2004). Accurate accounting information can help the process of decision making, monitoring and controlling, which link directly to the processes of accountability. Auditors and controllers can use this information to assess and evaluate departmental performance. Citizens can use this information to keep themselves informed about financial performance and status. They can use this information to evaluate how effective departments are.

From the interview with the staff from the CGD (the first interview), one of the main aims of the government for introducing accruals accounting was to enhance accountability and transparency in the accounting and information system. The financial status of government departments would be clarified and officials could use this information to improve their operations. In this research, accruals accounting in the bureaucratic system will be studied and discussed in Chapter 5.

3.4.2.5 Government Fiscal Management Information System (GFMIS)

In 2003, the government had a plan to improve performance by introducing information technology into the fiscal management system. This project was called 'Government Fiscal Management Information System (GFMIS)'. The system modified and integrated 'business processes with management in budgeting,

accounting, procurement, cash disbursement and personnel management' (CGD 2004, in Thai). The government's intention was to use GFMIS as an efficient tool to manage public resources (Trakarnsirinont 2005, in Thai).

The GFMIS system uses a computer system called SAP, and has eight procedures, consisting of planning and budgeting system; budgeting monitor system; e-Payment management; government fiscal and accrual basis system; purchasing system for fixed assets; information system to monitor and investigate; human resource management; and online real-time information (CGD 2004, in Thai). GFMIS is a useful tool for executives in management, able to give correct and timely information; reduce overlapping work; increase efficiency in managing and controlling budgetary system; make changes to procurement methods; support an activity cost system; and reduce the time taken to obtain fiscal data (Trakarnsirinont 2005, in Thai). However, there are limitations involved with its implementation, including problems related to hardware, software and people.

3.4.2.5.1 Reflection

This system is related directly to bureaucratic, organisational accountability and administrative accountability. Executives can get information as soon as they want. It should ensure more transparency in organisations. This system can reduce operational time. For example, the CGD can download departmental financial statements from this system. This can help in the processes of accountability.

According to the interview with the staff from the CGD in the first interview, this project aims to enhance accountability and transparency in operations. Executives of departments and staff acquire information as soon as they want it. This system can help the process of scrutiny because executives can examine transactions made by their staff and also have to approve some of the transactions. Government Departments should find their operational process faster than before. This system will be one of the main themes for interviews.

3.4.2.6 Monitoring and Performance Evaluation Committee

The government decided to improve the monitoring system. Therefore, in 2005, the Prime Minister's Regulation of Public Sector Monitoring and Performance Evaluation was promulgated (OPDC 2007, in Thai). The Monitoring and Performance Evaluation Committee was appointed, consisting of politicians, high-ranking civil servants, and scholars.

The main responsibilities of the committee are to provide the policies and framework for monitoring and performance evaluation in public sector organisations, including providing the topics for scrutinising and assessing; agreeing audit and control plans; supporting, revising and proposing methods for public sector organisations to follow in order to reach the aim of this regulation; making reports summarising the committee's performance and giving recommendations to the prime minister and the cabinet at least twice a year; following up departmental performance and reporting this information to the prime minister and the cabinet; collaborating with the Public Sector Development Committee in order to evaluate departmental performance; appointing sub-committees to work on those task specified by the committee; and following other responsibilities given by the cabinet (OPDC 2007, in Thai).

With regard to the system of performance assessment, government departments now have to produce their key performance indicators (KPIs) and assess their operations every six, nine and twelve months. The results of the KPIs are sent to the Office of the Public Sector Development Commission (OPDC) to be verified, as well as to an external organisation, Thai Rating and Information Service (TRIS), to analyse the results (OPDC 2007, in Thai).

3.4.2.6.1 Reflection

This project can help in improving accountability, efficiency and effectiveness in operations. This project relates directly to administrative accountability. Departments are responsible for submitting their performance reports to the committee to be evaluated. It improves the processes of accountability, particularly scrutiny. The committee plays an important role in examining and evaluating departmental performance. Each ministry has its own committee and there is another committee for the national level.

3.5 'Governance' in Thailand

After the Asian economic crisis, the concept of good governance was widely discussed, and the public sector has used this concept as a framework for operations. In this part, the concept of good governance in Thailand is discussed. The Good Governance Royal Decree and the similarities and differences between the Decree and some selected codes of good governance are analysed.

3.5.1 The concept of 'good governance'

The World Bank defines three aspects of governance, which are 'the form of political regime'; 'the process by which authority is exercised in the management of a country's economic and social resources for development'; and 'the capacity of governments to design, formulate, and implement policies and discharge functions' (World Bank 1994, p. xiv).

According to the World Bank, 'good governance' is 'synonymous with sound development management ... (that) requires systems of accountability, adequate and reliable information, and efficiency in resource management and the delivery of public services' (World Bank 1992, p. 1 mentioned in Orlandini 2003, p. 18)

The World Bank focuses on three main issues for good governance, which are accountability, the legal framework for development, and information and transparency. The United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) argues that good governance has eight main characteristics, namely participation, rule of law, transparency, responsiveness, consensus oriented, equity and inclusiveness, effectiveness and efficiency, and accountability. United Nations Development Programme (UNDP) proposes one more characteristic, in addition those of ESCAP, that of strategic vision. Governance combines three elements of society together: civil society, the private sector and the public sector (Sopchokechai 1998, in Thai). Good governance is the mechanism which balances these three groups (Sopchokechai 1998, in Thai).

The IMF promotes good governance to its members through various channels by giving policy advice, technical assistance, and promoting transparency in financial transactions (IMF 1997). Basically, the IMF is concerned with macroeconomic stability, economic and sustainable growth (IMF 1997). Therefore, the assistance given, as suggested by the phrases 'policy advice' and 'technical assistance', is based on two aspects, 'improving the management of public resources' and 'supporting the development and maintenance of a transparent and economic and regulatory environment conducive to efficient private sector activities' (IMF 1997, p. 3). Institutional reforms are related to good governance. The ADB gives a measurement of good governance by focusing on five criteria, these being accountability, transparency, predictability, participation, and the relationships of these four criteria (Satsanguan 2001).

Accountability is one of the main components of good governance. The World Bank (1994) mentions that:

Accountability is at the heart of good governance and has to do with holding governments responsible for their actions (p. 12).

The next part discusses the concept of ‘good governance’ in Thailand.

3.5.2 The concept of ‘good governance’ in Thailand

The phrase ‘good governance’ was first used in Thailand on 8 August 1997 at a seminar being held at Thammasat University to confront the economic crisis (Satsanguan 2001). The meaning of ‘good governance’ in a Thai context relates to the ideas of ‘discipline’ and also links to ‘the nature of people’s participation in the political process and, through the appeal to self-reliance, place moral responsibility on individuals’ (Orlandini 2003, p. 21).

Sopchokechai (1998, in Thai) argues that features of good governance consist of public participation, honesty and transparency, accountability, political legitimacy, fair legal framework and predictability, and efficiency and effectiveness. The idea of good governance has been discussed in the Thai academic community since before the implementation of the National Economic and Social Development Plan 8 (1997-2001). In this plan, good governance was mentioned (NESDB 2007, in Thai). The concept of development was changed from only economic development to focusing on people and human resources (NESDB 2007, in Thai). During the crisis, the government paid serious attention to this issue because one of the main reasons for the economic crisis was said to be a lack of good governance in Thailand (Orlandini 2003).

There are some Thai terms that are used to represent the phrase ‘good governance’ (Satsanguan 2001), such as *dharmarath*, and *dharmaphibal* (Sopchokechai 1998, in Thai; Orlandini 2003). This word is widely used within the bureaucratic system. *Dharmarath*, is a combination of two Thai words, *Dharma* and *Rath* (Orlandini 2003). *Dharma* means ‘right behaviour’, ‘righteous’ and ‘good’. In Thai, *Thamma* or *Dharma* also means ‘justice’. *Rath* means ‘state’, ‘territory’ or ‘government’. Therefore, these words imply that the government or state should govern with justice, righteousness or that it should make a righteous state. *Dharmaphibal* is a combination of two Thai words, *Dharma* and *Aphibal*. *Aphibal* usually means ‘to protect’, ‘nurture’ or ‘look after’. *Dharmaphibal* means to use righteousness and fairness as a framework in order to maximise the benefit for the

state and its citizens. These two words give the sense of morality in administration and management.

There are certain phrases used by public sector organisations, such as the OPDC and the OCSC. These are *Karn borihan kijakarn banmuang thidi*, and *Karn borihan kijakarn banmuang lae sangkhom thidi*. These two phrases explain good governance, and translated mean that officials should manage and administer the state and society by using appropriate methods. This meaning is different from scholars because the OCSC meaning focuses more on management and administration while the scholar's meaning focuses on morality.

There is no exact translation for the word 'accountability'. Some organisations and scholars define accountability as 'able to scrutinise', 'responsibility', 'trustworthiness', 'reasonable operations', and 'ability for scrutiny' (TransparencyThailand 2007, in Thai). From the definitions, Thai scholars normally focus on responsibility and scrutiny, including the sense of transparency. Therefore, these definitions can link to the aspects of 'accountability for what' and 'processes of accountability'.

Public sector organisations usually translate and explain accountability as a responsibility to admit and accept punishment arising from one's own actions, or readiness to be responsible for one's actions and to receive effects arising (or in Thai *Rabob kham phrom rub pid* or *Kham phrom rub pid*). Some organisations define 'accountability' as responsibility in the performance of their duties and actions (or in Thai *Kham rub pid chob* or *Kham rub pid chob tor nhaa ti*). Translations of the word 'accountability', include three main accountability components in their meaning: 'accountability for what', 'processes' and 'effect'. Interpretation of accountability may affect accountability mechanisms and how Thailand implements the aspects of accountability. This issue will be investigated in the thesis.

3.5.3 The Good Governance Royal Decree

In December 1997, the government asked for cooperation from research institutions in order to find suitable methods for solving the country's economic problems and achieving sustainable development (OCSC2007a, in Thai; OCSC 2007b, in Thai; OCSC 2007c, in Thai). On 23 April 1999, the Prime Minister assigned the Office of Civil Service Commission (OCSC) to be responsible for this issue. The cabinet approved the proposal on 11 May 1999 and the draft of the good governance regulation was accepted on 22 June 1999. The *Regulation of the Office of*

the Prime Minister (Good Governance) was promulgated on 10 August 1999 and all government agencies had to follow this regulation.

The Thai government realised that good governance is very important for its operations. Therefore, in 2003, the cabinet approved the *Royal Decree on Criteria and Procedures for Good Governance*²⁰, effective since 1 October 2003. The Decree determines the scope and plan of management and administration in order to create good governance by focusing on the citizens (OPDC 2007, in Thai). In order to improve understanding of the Decree, the OPDC launched an instructional book, distributed to government departments.

According to an official from the OPDC, the Good Governance Royal Decree came into being as a result of ideas from the World Bank. However, due to the limitations of interviews and documents, it is not possible to summarise which ideas from the World Bank were used to create the Decree.

The Good Governance Royal Decree relates directly to accountability, public, administrative and organisational accountability. The Decree mentions responsibilities and obligations of government departments, and details exactly what departments should be doing in order to improve governance and accountability. Thus, it represents the standard of accountability, used for evaluating how departments perform in order to uplift accountability.

The Good Governance Royal Decree has nine parts. The first part explains the meaning of good governance and the last part is miscellaneous items. The seven main parts of the Decree are shown in Table 3.1. The first column of the table comes from the Royal Decree itself and the instructional book (2003) launched by the OPDC in order to explain the Decree for departments. The second column comes from the instructional book. The last column is from the OPDC reports summarising projects arising from the Decree.

²⁰

In this thesis, the shorter version, the Good Governance Royal Decree, is used.

Table 3.1 The Components of the Good Governance Royal Decree²¹

Targets	Objectives	Projects/Assessment (examples)
1. Responsiveness	1. Creating pleasant and good living conditions for citizens 2. Maintaining public order and safety 3. Maximising benefit of the nation 4. Receiving opinion from the citizens	1. Performance indicators about citizen's good living conditions or satisfaction on service delivery 2. Information disclosure 3. Seminars or meeting attended by citizens
2. Result-based management	1. Having clear vision, mission, and objectives 2. Executives have clear operational targets 3. Having performance indicators 4. Having proper budgetary allocation 5. Civil servants acknowledge their responsibilities 6. Empowerment in decision making 7. Knowledge development 8. Civil servants are enthusiastic workers	1. Strategic planning, annual plan 2. Performance agreement 3. Key performance indicators 4. Performance auditing 5. Coordination among public sector organisations 6. Seminars, training and research 7. State Administration Plan
3. Effectiveness and value for money	1. Transparency - disclosing information on operations and performance to the citizens and receiving comments and examination from them - civil servants should know about this information as well 2. Value for money - producing cost accounting - evaluating value for money - having appropriate procurement process 3. Responsibility - clear responsibility for each staff member - clear responsibility for each government agency	1. Operational plans and targets 2. Performance agreement 3. Responsibility of each staff member 4. Cost accounting report 5. The amount of expenditure that can be reduced 6. Planned operational time and time actually used
4. Lessening unnecessary steps of work	1. Empowerment for quick service and lessening unnecessary steps of work 2. One Stop Service Centre (OSSC) – reducing service	1. Gantt chart showing steps of work and operational time 2. Regulations about empowerment 3. Information on OSSC

²¹

The Good Governance Royal Decree is in
www.opdc.go.th/english/main/content_view.php?cat_id=3

Table 3.1 the Components of the Good Governance Royal Decree (con.)

Targets	Objectives	Projects/Assessment (examples)
	time and steps	project
5. Mission review	1. Reviewing mission regularly 2. Reviewing laws and regulations	1. Information on mission review such as blueprint for change 2. Key performance indicators about this issue
6. Convenient and Favourable Public Services ²²	1. Specifying operational time such as due date of each task 2. Having information technology system 3. Having system of receiving a complaint, suggestion or comment 4. Information disclosure	1. The amount of service delivery time 2. Departmental website 3. Response to complaints, suggestions or comments 4. Information disclosure by following the Freedom of Information Act (1997)
7. Performance evaluation	1. Performance evaluation 2. Performance evaluation for the purpose of personnel evaluation	1. Performance agreement 2. Performance assessment reports 3. Civil servant's performance evaluation report

Table 3.2 shows the relationship between the four concepts, namely responsibility, transparency, scrutiny and answerability, and the Good Governance Royal Decree. The Decree mentions mainly 'accountability for what' and 'the processes of accountability'. Four concepts, namely responsibility, transparency, scrutiny and answerability, are applied to discuss the Decree. The numbers referred to in the table are the relevant sections in the Decree.

3.5.3.1 Responsiveness

This part aims to increase citizen participation and make operational processes more transparent and effective. With regard to the instructional book, taking a citizen-centred approach is the main theme. During an operational process, departments should pay attention to citizens' requirements. Each project should have key performance indicators in order to evaluate the results. The operational process should be transparent in order to reduce the number of corruption cases. Departments should give citizens a chance to participate in the process, particularly in projects that will directly affect them. Departments should pay attention to comments given by the public and use these comments to improve their operations. Departments should analyse obstacles or problems arising from the operations and find solutions as soon as they can.

²² This phrase comes from an English version of the Good Governance Royal Decree

Table 3.2 The relationship between the four concepts and the Good Governance Royal Decree

Decree	Concepts			
	Responsibility	Transparency	Answerability	Scrutiny
Responsiveness	8.1, 8.2, 8.3, 8.4, 8.5	8.2, 8.3	8.3, 8.4	8.2, 8.3
Result-based management	9.1, 9.3, 9.4, 10, 11, 12, 13, 15, 16, 17	9.2, 14, 16		9.3
Effectiveness and value for money	21, 22, 23, 24, 25, 26	20, 23		22, 23
Lessening unnecessary steps of work	27, 29, 30, 31, 32	27, 29	30, 31, 32	27
Mission review	33, 35, 36			33, 35
Convenient and favourable public services	37, 38, 39, 40, 41, 42	37, 39, 40, 43, 44	38, 39, 41, 42	37, 41, 42
Performance evaluation	45, 46, 48, 49			45, 46, 47, 48, 49

As shown in Table 3.2, the section on responsiveness relates to all four concepts. Regarding responsibility, sections 8.1 relates to responsibility as a duty, which tells government departments what they should be doing in order to meet their targets. Section 8.2's aim is that government departments should operate in good faith, transparency, and they should respond to public needs. Sections 8.3 and 8.4 involve listening to public opinions. For section 8.5, departments are responsible for any problems or obstacles arising from their operations. They should find solutions and methods to overcome any obstacles. There is an obligation for government departments to perform, and they should be responsible for what they have done.

Regarding transparency, the Decree (sections 8.2 and 8.3) stresses that operational processes should be transparent. Section 8.5 mentions that the departments should keep partner organisations and the OPDC informed about any problems and obstacles. This relates to transparency within the bureaucratic system.

Sections 8.3 and 8.4 also relate to the concept of answerability. With projects that can affect a number of people, organisations should consult with the public in order to effectively explain the public benefits arising from the proposed mission. Civil servants should listen to public opinions and if appropriate use the comments to improve their operation.

For the concept of scrutiny, the operational process must be open to scrutiny and departments should have a verification system to measure each step of their operations. Enhancing public participation can improve public scrutiny.

3.5.3.2 Result-based management

The part on result-based management focuses on the outcome of an operational process, rather than the input. It focuses on strategic planning and operational planning and should link to performance based budgeting. Staff should have clear responsibilities and operational targets. Senior civil servants have to sign performance agreements.

For responsibility, sections 9.1, 9.3 and 10 relate to duties that departments have to perform, while section 9.4 is concerned with liability, responsibility or obligation. If departments come across problems or obstacles that can affect people, they should find methods or solutions to relieve those obstacles. Section 11 relates to how qualified civil servants are, including their attitudes and opinions. Civil servants need to improve and develop their capability and knowledge in order to support their operations. They should realise what their responsibilities are.

Sections 12 and 13 relate to the specific responsibilities of two particular organisations. Section 12 covers the duties of the OPDC and section 13 the duties of the cabinet. Section 15 sets out the responsibilities of the Office of the Council of State and the Office of the Prime Minister. Section 16 outlines the duties of government departments and the Bureau of the Budget (BB) while section 17 covers the BB and the OPDC.

Transparency is not mentioned directly in this section of the Decree. However, there is some information relating to this concept. Sections 9.2, 14 and 16 specify information that should be put in the performance plan, four year plan and annual plan.

As for scrutiny, section 9.3 mentions that departments should evaluate and do follow-up operational performance by reviewing and then comparing this against standard criteria and procedures. From the instructional book, performance evaluation is important for measuring the outcomes of their activities. All government agencies should produce and assess their performance by using key performance indicators. Performance auditing is important in order to ensure the trustworthiness of the data. The instruction book mentions that devolution and autonomy are important factors to enhance the prospects of those middle level staff

to work with their full capability. Civil servants have a chance to show their capability in working because, as discussed in section 3.2.6.4, centralised decision making does not support enhancing accountability. In addition, local authorities have power to do some transactions that in the past they did not have. Some processes are faster and there is a possibility that operational processes are more efficient and effective. However, this section of the Decree does not have sections relating to the concept of answerability.

3.5.3.3 Effectiveness and value for money

This target relates to transparency, value for money and responsibility. Transparency in this case covers both information disclosure and civil servants who should have knowledge about the information being provided to the public. In terms of value for money, this is related to the process of the use of money and reports of the actions. Comparison between input and outcome is important in order to analyse efficiency and effectiveness. Cost accounting for public services is a good example of a tool which can be used to analyse performance. Staff should realise and have a clear idea about their responsibilities. The main aim of this criterion is to know who is responsible, should some mistake or fault occur. This could reduce the amount of time used in the process. Therefore, from the objectives, this target relates to the concepts of responsibility, transparency and scrutiny.

For responsibility, sections 21 and 22 relate to the duties of departments. Section 24 covers the responsibility of departments. However, the last paragraph of this section mentions that directors of departments and staff, who involve in processes, are guilty if they cannot make decisions within the specified period of time quoted in paragraphs one and two of section 24. This is responsibility, whereby the responsible person should be prepared for any possible effects from his/her actions, including penalties.

Regarding transparency, sections 20 and 23 mention types of information that should be presented to the public. According to section 20, departments should specify the target, plan, due date and budget for its projects, and present this information to civil servants and citizens. For section 23, departments should make their procurement process transparent. This section is also related to the concept of scrutiny. Departments should retain the fairness of their processes.

3.5.3.4 Lessening unnecessary steps of work

The main aim of this target is to reduce the amount of time used for service delivery. According to the instructional book, there are some methods which can

help to reduce the amount of operational time. The first method is empowerment. The Thai bureaucratic system was centralised, which made any operational process much slower than it should be. In the past, the public criticised public sector activities for their lack of transparency, because the process was very slow and did not provide much information to the public. According to the instructional book, the government's aim was that decentralisation in decision making should help to enhance transparency by speeding up processes and enhancing citizens' satisfaction. There were some projects arising from this idea, such as transferring some tasks to provincial offices and local authorities, and improving the human resource management system.

Responsibility is similar to the other sections, in that it is considered to be a sense of duty. The Decree mentions the process and activities that departments should follow. If departments come across any obstacles or problems, they have to report these to the OPDC, who will then report these to the cabinet.

For transparency, the Decree explains which information should be publicised. The concept of empowerment can help the control, follow-up and surveillance of the use of power, and this relates to the concept of scrutiny.

For answerability, the Decree aims to help people when they make contact with departments. Departments should provide useful information and should respond to requests made by citizens. This information is in sections 30, 31 and 32.

3.5.3.5 Mission review

The public sector organisations should review their mission, laws and regulations regularly in order to keep their policies and strategies up-to-date. This target links to responsibility in the sense of duty. These sections confirm what actions/functions government departments should perform. In section 35, a department should take the results of public consultation into consideration. This shows that the Decree pays attention to public opinion.

From the explanation in the instructional book, departments should evaluate and examine their mission regularly in order to assess cost and results, and decide whether they should continue with or cancel a project. This section of the Decree links to the concept of scrutiny.

3.5.3.6 Convenient and favourable public services

This part is directly related to the response to citizens' requirements. The main theme is to respond to such requirements as soon as possible, and to make

citizens feel more satisfied with the services. Departments should specify operational time and a due date for each service or project. They should disclose information and have an information technology system to support service delivery. Citizens have rights to gain access to governmental data and the public sector should not hide any information from the public. If the information affects national security, economic stability or public order, or infringes personal rights, officials can use their judgement to decide whether or not to provide this information (section 43). However, the main aim of this Decree is to provide as much information as they can. In order to support citizens, departments should have a system for receiving complaints, suggestions and comments. Departments should answer questions from citizens and departments, which have power to launch regulations, should amend any problematic regulations.

This part of the Decree relates to all four concepts. Responsibility is the duty that departments have to perform in order to succeed with their objectives. However, some sections (e.g. sections 38 and 42) also specify a due date for activities. This means it is also an obligation of departments to ensure the tasks are completed by the due date. If departments fail to do this, they need to provide their reasons.

For transparency, the Decree mentions that departments should publicise information about their actions. The Decree does not only focus on providing information to the public, but it also focuses on the civil servants. The Decree wants civil servants to be knowledgeable about departmental activities. It also concentrates on information technology and requires government departments to set up an information network to help people who want to make contact with departments (section 39).

The Decree refers to the Ministry of Information and Communication Technology, which is able to help any of the government agencies to develop their own system. Thus, the importance of information technology in departments is highlighted. Government agencies should present information about their operations to the public, as mentioned in section 43. According to section 44, they should ensure transparency in their annual budget and procurement process. This shows that the Decree aims to enhance the level of transparency in operations.

Regarding answerability, the Decree mentions the period of time that departments should take to respond to queries from the public, relating to their responsibility (section 38). The Decree does recommend time limits but it does not

mention any penalties if departments exceeds these. This section allows departments a degree of flexibility in their implementation. Information technology is highlighted as an important medium with which to communicate with citizens. Section 39 recommends departments should establish an information network for making contact with citizens.

For scrutiny, departments should have some method for scrutiny or verification when they receive complaints or petitions. Departments should provide information to citizens, which would allow citizens to evaluate performance. This links the concept of scrutiny to the concept of transparency.

3.5.3.7 Performance evaluation

The last target of the Good Governance Royal Decree is performance evaluation. This issue focuses on the performance agreement that senior officials have to sign with higher executives. The agreement indicates that officials will work to their highest capability and that they aim to reach the targets they plan. Performance evaluation reports are important for this target, consisting of departmental and personal assessment. After operations, officials should be responsible for evaluating how efficient and effective they have been at performing during the year.

This section mainly relates to scrutiny, through reference to performance evaluation. Organisations should evaluate staff performance at all levels, and if the results reach the benchmark, the OPDC should propose to the cabinet in order to give rewards to organisations and civil servants. However, the Decree does not mention anything about apportioning blame or penalties if the government agency fails to reach its targets.

The Decree mentions the responsibilities of the OPDC, which collects results for the purposes of evaluation, proposes the result summary to the cabinet and asks for rewards for successful organisations.

3.5.3.8 Reflection

The Good Governance Royal Decree relates to all three types of accountability, i.e. public, administrative and organisational accountability. For public accountability, the Decree mentions what duties departments should perform for the public. However, it does not clarify the rights of citizens in the Decree. For administrative accountability, the Decree mentions duties of departments to deal with their controllers, who evaluate and control departmental activities, transactions and

performance, or auditors, who audit financial statements and financial transactions. There are some sections that mention departmental obligation. However, while the Decree does not mention much about organisational accountability, some sections mention departmental responsibilities. Executives, senior staff and lower-ranking staff can use this Decree as a guideline for their operations. The Decree is likely to relate to bureaucratic accountability. It informs what duties departments should perform in order to improve governance.

The Decree relates directly to ‘accountability for what’ and ‘processes of accountability’ as shown in Table 3.2. It acts as a practical guideline for the government departments to follow. Mostly, the Decree mentions duties that departments should perform. While most sections can be related to the four concepts, as mentioned earlier in Table 3.2, there is one part in the Decree that seems unrelated to accountability, that of lessening unnecessary steps of work. However, from the instructional book, this part is likely to relate all of the four concepts, i.e. the instructional book explains and gives more details than stated in the Decree.

The concept of responsibility in the sense of duty is mainly mentioned in the Decree. Only some sections mention responsibility in the sense of accountability. Section 24, for example, states that departments or civil servants should take full responsibility if they cannot make decisions within the time limit. Some sections, such as 8.5 and 31, mention that departments have to be responsible for problems or obstacles arising as a result of their activities.

For transparency, the Decree mentions that departments should provide information about their operations and performance, except some confidential information (section 43). This shows the importance of this concept. From the instructional book, the Official Information Act B.E. 2540 (1997) is used as a guideline for departments to follow. The Decree also focuses on communication with civil servants. Departments should make details available to civil servants, because some civil servants do not know what the government and/or departments have done. There were some examples of a lack of transparency within the bureaucratic system. For instance, as mentioned in section 3.2.2.2, according to Suan Dusit Poll (2002b, in Thai), half of the respondents did not know their responsibilities after the reform.

The concept of transparency links to the concept of responsibility because departments have a duty to follow the guideline to provide the information listed in

the Decree. Organisations should prepare information ready for presenting to the public or other public sector entities, including civil servants.

For answerability, departments should answer questions from citizens, should specify the period of time for the response and should inform citizens about this. Another point arising from the Decree is how important information networks are for communication. It follows, therefore, that departmental websites are the main communication medium for departments. Departmental websites will be studied and discussed in Chapter 6.

It is the responsibility of departments to answer questions from questioners. Departments should disclose the steps and the time taken for operations. When citizens ask questions, departments should respond within specific time limits. They should provide information if requested to by citizens. The concept of answerability can link to both responsibility and transparency.

The concept of scrutiny usually links to the concept of transparency. For example, section 44 mentions that departments should provide information to the public and then citizens can scrutinise departmental performance, if they want to do. However, apart from this, the Decree does not mention much about scrutiny. It mentions that departments should have to perform duties and they should have some system for scrutinising these actions. Although the Decree mentions little about the control or auditing system, it does focus on performance evaluation.

The concept of scrutiny also relates to responsibility. Departments are responsible for setting the systems and providing information to both civil servants and the public in order to enhance the process of scrutiny. Answerability links to scrutiny, because when organisations receive petitions, complaints, accusations and questions from the public, or civil servants, they have to check and examine those cases and then give a response to those parties.

The Decree alone is not easy to understand. Although the OPDC published an instructional booklet and explanation of the Decree, this book was only distributed within the public sector. From the main aims of the Decree in the instructional book, one apparent theme is that of helping people, responding to their requirements and improving the quality of life. However, although the Decree mentions something about citizens, this is only from the public sector's point of view. People cannot know which rights and duties they have. This information is possibly included in other laws but it would be time consuming for citizens to search for this information.

Regarding the meaning of good governance, from the interview with an official from the OPDC, it appears that the Decree originated from the World Bank's concepts of good governance. However, there is no evidence to tell which concept was used to develop the Decree. Nevertheless, from section 3.5.1, good governance requires systems of accountability, adequate and reliable information, and efficiency in resource management and delivery of public services (World Bank 1992, p. 1 mentioned in Orlandini 2003, p. 18).

From the above discussion, the Decree can link to accountability. Regarding adequate and reliable information, the Decree requires departments to provide as much information to the public and civil servants as they can with the exception of some confidential information. However, apart from section 21, the Decree does not mention much about reliable information. For efficiency in resource management and delivery of services, the Decree mentions value for money and performance evaluation. It requires departments to produce cost accounting reports. The Decree expects departments to reduce the amount of time they take for operations, which can satisfy citizens when they make contact with departments.

From the previous paragraph, the contents of the Good Governance Royal Decree relates to the concept of good governance raised by the World Bank. However, the Decree very much focuses on the public sector side.

3.5.4 The Good Governance Royal Decree and corruption

As discussed earlier in section 3.2, in Thailand, business and politics cannot be separated (Mutebi 2008). In fact, a politician is one of the main factors determining how successful a businessman is likely to be. This kind of corruption is indirectly related to money, and is likely to be structural corruption. However, there are also some corruption cases relating directly to money. Good examples include vote buying, additional payments to civil servants, bribes and buying positions.

The contents of the Thai Decree can be linked to aspects of accountability. Projects arising from the Decree support reducing corruption and some ideas, such as transparency, decentralisation, public participation and performance evaluation, can help reducing corruption arising from operations.

Transparency can reduce corruption, fraud and mismanagement (Soralump 2004, in Thai). Decentralisation can help reducing misuses of power in decision making by departmental executives (Soralump 2004, in Thai). In addition, executives are less likely to be able to use their positions for their own advantage because it is

no longer only them who decide on departmental operations. Decentralisation can possibly reduce some of the problems related to social environment. For example, some civil servants come under pressure from biased appointment and it is possible that they will do everything, including buying positions, in order to escape from their current positions (Bumroongsup et al. 2003, in Thai). This problem may be reduced after implementing decentralisation. Public participation can enhance public scrutiny, which is an important factor for accountability. The Decree also focuses on performance evaluation. This can reduce mismanagement.

A project to do with lessening unnecessary steps of work may not seem to relate to the concept of accountability but does actually relate to reducing corruption, because some Thais will pay bribes in order to get better, faster services from civil servants (Phongpaichit et al. 2000). This project wants to improve the quality of service delivery, which is one way to reduce corruption. Corruption in this case occurs in a practitioner level. Arising from ideas of the Decree, the government implemented a project called 'clean organisation' in order to improve the morality and integrity of civil servants. The government thinks that the morality of civil servants is important.

Although politicians are the main cause of corruption problems in Thailand (Bumroongsup et al. 2003, in Thai), as well as one of the main factors affecting the bureaucratic system, the Decree cannot do anything to stop interference by politicians. This is because the Decree applies only to government departments. Therefore, the Decree is unable to remove all incidences of corruption. It can deal with certain levels of corruption, particularly those at the departmental operational level. However, for higher level incidences, such as ministerial and governmental, the Decree may not be an effective tool. To solve corruption at these higher levels would require more tools, such as public participation, freedom of the press, effective law and regulations, and counter corruption organisations.

As well as being unable to remove all corruption being carried out by politicians, the Decree may also be unable to solve some structural corruption problems, particularly clientelism. Politicians can give opportunities and benefits to their families, groups and clan. For example, an ex-Prime Minister was accused of launching a new law to help his own business and relatives (Matichon 2008, in Thai).

In summary, the Good Governance Royal Decree aims to improve operational processes and enhance accountability in the public sector. The Decree

can partially support reducing corruption. Problems caused by politicians and high-ranking civil servants themselves are difficult to resolve. Therefore, even after the implementation of the Decree, corruption problems still occur in both the political and bureaucratic systems.

3.5.5 Comparing the Thai Decree to some selected codes of good governance

The concept of good governance is an important concept for raising the quality of the operational process in organisations. Some international organisations and some developed countries have launched codes of good corporate governance to be used as guidelines for organisations to improve their operation and performance. The main aim of this section is to discuss the similarities and the differences between the Thai Decree and a selection of these other codes.

3.5.5.1 The Asian Development Bank (ADB)

The ADB proposes corporate governance principles for companies. The ADB's aim is for its principles to help enterprises and governments design codes of good corporate governance, and to help investors and fund managers seek corporate governance in investee enterprises. These principles focus on the use of resources, quality of leadership of an enterprise, transparency, an effective audit committee, codes of conduct, the issues of conflict of interest, social and environmental factors, conduct of the board of directors, responsibilities of investors, and the roles of directors in turnaround situations.

Although the code is for companies, it also provides useful ideas for the public sector, for example how organisations and staff should perform in order to create good governance in operations. There are some differences between the ADB's principles and the Thai Decree. The main difference is that the Thai Decree does not specify the roles of the audit committee, conduct of the board of directors, responsibilities of investors and codes of conduct. The Decree only specifies general duties and some processes that departments should do. For disclosure, the Decree mentions only general ideas that departments should provide as much information as they can, and then goes on to suggest some items that should be provided to the public. The ADB principles focus on all stakeholders while the Decree focuses more on civil servants. The Decree does not pay much attention to citizens' rights and responsibilities to participate in public sector transactions.

However, the Thai Decree is a law. It only sets out the main theme of good governance. For areas of governance, there are specific laws such as the Official Information Act. However, this situation can lead to an abundance of laws and regulations. It is possible that civil servants may not even know which laws they have to follow. The Decree rarely mentions control and contains no information about internal auditing. Thailand does have a separate act which covers internal auditing. However, internal control is an important factor that can improve governance so information regarding this should be included in the Decree.

3.5.5.2 The OECD Principles of Corporate Governance (2004)

The OECD Principles of Corporate Governance (2004) focus on stakeholders, shareholders and boards of directors. The principles pay attention to transparency and disclosure. Transparency is an important element of good governance. For the public sector, budgets are one of the most important documents. Therefore, the OECD launched OECD Best Practices for Budget Transparency (2001).

Comparing the Decree with the OECD best practice (2004), there are some differences. The main differences are similar to those of the ADB's. The OECD mentions the rights of shareholders, key ownership functions, and the equitable treatment of shareholders. However, in the Thai Decree, there is no mention the rights of citizens. It mentions only that citizens can gain access to information, and that they can send their complaints to departments.

The OECD details the roles of stakeholders in corporate governance. The Decree provides a little information about this, but this is mainly about the duties which officials have to perform. It does not mention the rights of stakeholders. Also, although the Decree mentions some responsibilities of the executives, this is not the major focus of the Decree.

3.5.5.3 The International Monetary Fund (IMF)

The IMF focuses on the concept of good governance. It promotes good governance to its members through various channels by giving policy advice, technical assistance, and promoting transparency in financial transactions. Basically, the IMF is concerned with macroeconomic stability, and economic and sustainable growth. Its policy advice and technical assistance are based on the following two aspects: 'improving the management of public resources' and 'supporting the development and maintenance of a transparent and economic and regulatory environment conducive to efficient private sector activities' (IMF 1997, p. 3).

Institutional reform plays an important part in relation to good governance. One example of an IMF code of best practice is the Code of Good Practices on Fiscal Transparency. This code includes roles and responsibilities of the government sector, available information to the public, budget preparation, execution and reporting, and assurances. The Thai government does not have a code of this kind. However, what the Thai public sector does have is the Official Information Act, which details which information should be provided to the public. However, even this Act does not give specific details.

3.5.5.4 Better Practice Guide – Australia

Australia has the Financial Management and Accountability Act 1997 and the Commonwealth Authorities and Companies Act 1997. From those two acts, the Australian National Audit Office also launched Public Sector Governance Volume 1: Better Practice Sector Governance: Framework, Processes and Practices, and Volume 2: Governance Guidance Papers. Volume 1 explains the context and framework for public sector governance and discusses processes and practices that can produce good governance in public sector organisations. Volume 2 provides guidance on current governance issues in the Commonwealth. All this information is provided to the public. This is different from Thailand, which provides only the Decree not the instructional book. Volume 1 provides a lot of details about good governance. On the other hand, although some Thai public sector organisations, such as the OPDC, explain the concept of good governance, it is only briefly mentioned and usually focuses on the public sector side rather than citizens. From the Decree, it is difficult to tell what the government plans to do and what effects relating organisations will receive.

3.5.5.5 United Kingdom

For private sector organisations and companies, the example of best practice is provided by the Combined Code: Principles of Good Governance and Code of Best Practice. This is intended to be used as a guideline for creating good governance, and includes information for both companies and institutional shareholders. For companies, the code details what the responsibilities of the board, chairman and CEO should be. It also suggests that information about appointment of the board should be provided. Remunerations and relations with shareholders are important information and need to be transparent. Accountability and audit are also significant and should be included in the best practice. With regard to institutional shareholders, the code gives the responsibilities of the shareholders.

Regarding the public sector and public services, the Chartered Institute of Public Finance and Accountancy launched the Good Governance Standards for Public Services. Good governance, according to this guide to best practice, can happen by focusing on an organisation's purpose and the outcomes for citizens and service users; clearly defined functions and roles; promoting values for the organisation and demonstrating the values of good governance through behaviour; being transparent and managing risk; developing the capacity and capability of the governing body to be effective; and engaging stakeholders and making accountability real.

In comparing this with Thailand, the Thai Decree provides very little about the responsibilities of the executives, staff and citizens. Information about remunerations or appointments is also not included, although it is in other acts. Thus, it is not easy for people to find certain information, should they want to study and understand the Decree.

3.5.5.6 Reflection

From the discussion of the Good Governance Royal Decree, it can be seen that the Thai government hoped the Decree would help to improve operational processes and enhance public benefits (OPDC 2003, in Thai). It is possible that the Thai government paid more attention to operational processes either because of the accumulation of problems within the bureaucratic system or because they believe that the main problem arose directly from operations. This is different from other selected codes of good corporate governance that focus on the roles and responsibilities of actors in the relationship.

From an interview with OPDC staff, it would seem that the Decree came about following suggestions from the World Bank. However, she does not know exactly which suggestions were used. Therefore, it cannot be summarised to what degree the Decree matched the World Bank's ideas. However, as discussed in section 3.5.3.8, the decree complies with and can be directly related to three main components of good governance as defined by the World Bank (1992).

In summary, the Thai Decree is different from other codes of best practice because it focuses on only the public sector. Also, it is difficult for citizens to understand what the government and departments intend to do in order to improve governance and enhance accountability. However, from the above discussion (section 3.5.3), it can be seen that this Decree can be linked to accountability and can be considered one of the tools to enhance accountability.

3.6 Conclusion

This chapter discusses culture, values and politics in Thailand. In addition, the context of accountability in the Thai public sector is also discussed. The Thai government implemented public sector reform in order to improve operational processes and reduce bureaucratic problems. In addition, it then introduced the concept of good governance to the bureaucratic system. The aim of this chapter is to use this information to discuss findings in order to answer the specific research questions.

One factor influencing accountability mechanisms is culture and values. Hofstede argues that Thai society is based on large power distance, collectivism, strong uncertainty avoidance, femininity, and long-term orientation (see section 3.2). However, due to the influence of westernisation, some scholars argue that individualism is also a characteristic of some Thais, particularly those of the younger generation. There are both similarities and conflicts between Hofstede's cultural dimensions and Thai culture and values.

Hofstede's cultural dimensions can be compared with Thai values (see details in section 3.2). Large power distance relates to hierarchy and *sakdina*. Collectivism relates to a *bunkhun* relationship. Uncertainty avoidance is the consequence of a dimension of power distance. Power distance indicates what an individual should do. Femininity links to values, such as face-saving, criticism avoidance, and *kraeng jai*. From these, it can be implied that Hofstede's dimensions are mainly valid in Thailand, even though there are some conflicts between these and Thai values. National cultural perspectives by Hofstede will be one of the frameworks used in this thesis in order to discuss the findings of this thesis because the researcher would like to keep an open mind about the relevance of Hofstede's cultural dimensions to the findings.

With regard to Thai culture and values (see section 3.2.4), this research focuses on hierarchy; religious value, particularly karma; ego orientation of face-saving, criticism avoidance and *kraeng jai*; grateful relationship of *bunkhun*; smooth interpersonal relationship of *mai pen rai*; and personalism. All these values are important values that can either support or deter the enhancement of accountability. Culture and values affect the accountability relationship directly. These issues can explain the actions of the accountant and the accountee. They will be used to discuss findings.

Some values can support fraud and corruption (see section 3.2.6). For example, a *bunkhun* relationship and a patron-client relationship, leading to the concept of clientelism, can support corruption. Large power distance and hierarchy lead to centralised decision making. This situation helps power wielders to use their positions for private benefits. For face-saving, criticism avoidance, and *kraeng jai*, subordinates may not feel able to contradict their superiors. Therefore, superiors can basically do whatever they want to. However, culture and values are not the only factor influencing corruption. There are also other factors, such as political stability, systems of checks and balances, competency of individuals, economic environments, integrity and honesty of individuals, ineffective operational systems, ineffective legal systems and public participation, which influence individuals to commit corrupt activities.

Thailand realises the importance of resolving problems in its bureaucratic systems, particularly that of corruption. Indeed, some projects arose particularly to solve these problems. Such project was that of public sector reform. Thailand had focused on this issue since before the economic crisis but the intention of implementing public sector reform was not obvious. However, after the Asian economic crisis (1997), Thailand received support programmes mainly from the IMF (see details in section 3.4). The World Bank and ADB also supported Thailand. Although some researchers argue that the public sector was not the cause of the Asian crisis, reform was a condition required by the IMF, which Thailand had to implement. The Thai government also wanted to improve operational efficiency and effectiveness. Therefore, after the crisis, it was the time that Thailand had to pay attention to the reform.

After the political reform, the Constitution of Thailand (1997) was promulgated. This Constitution altered the roles and responsibilities of accountors and accountees in terms of accountability relationships within Thai public sector. This law emphasised the rights and liberties of the Thai people. Public accountability is featured more than in the past. The parliament hoped this would help to improve governance in the public sector (see section 3.4.2), and reduce bureaucratic problems. The Constitution was the first step towards improving operations and administration and to paying more attention to the rights and liberties of its citizens.

Changing roles and responsibilities relates to what accountors are accountable for. As mentioned earlier, public accountability is paid attention by the government. The use of public money also comes into focus. Departmental operations should be

efficient and effective. Information should be provided to the public. Therefore, during reform, the Thai government implemented some projects in order to improve their operations (see details in section 3.4.2). These projects can improve the processes of accountability.

For example, accruals accounting was introduced to government agencies in order to improve the accounting system. The accounting system plays an important role in the accountability relationship, particularly scrutiny. It can support and improve the control system. Information from accruals accounting can increase transparency in the governmental accounting and financial system. Other projects, such as the Government Fiscal Management Information System (GFMIS) and the Monitoring and Performance Evaluation Committee, were implemented and established in order to improve operational processes and to enhance accountability, particularly administrative, bureaucratic and organisational accountability.

The GFMIS increases transparency in operations and supports the scrutinising process. Similarly, the Monitoring and Performance Evaluation Committee can improve the scrutinising process and the assessment system. This information will be used to develop questions for the interviews, in order to study what government departments have done in order to operationalise the processes of accountability (see Chapter 4).

An important project of the reform was the introduction of the concept of good governance into the bureaucratic system, in an attempt to solve problems such as corruption and mismanagement, the main obstacle of the bureaucratic system. The Good Governance Royal Decree was promulgated to be the main law for this project. Departments use the Decree as a framework, which they follow in order to enhance accountability. The Decree is, therefore, the standard of accountability for all Thai government departments (see section 3.5).

The contents in the Decree can link to ‘accountability for what’ and ‘processes of accountability’. The Decree informs departments on how they should perform in order to improve governance and enhance accountability. It mentions the responsibilities and obligations of government departments. With regard to types of accountability, the Decree relates to administrative and public accountability. For administrative accountability, the Decree specifies duties, both for departments and controllers.

Regarding public accountability, the Decree has some sections setting out what departments should be doing for the public but it does not mention the rights of citizens or what citizens should do. However, the public can use the Decree as a guideline to evaluate the performance of departments or if they want to contact a department or make a complaint. For organisational accountability, the Decree rarely mentions operations within organisations.

Compared with some selected codes of good governance created by international organisations and developed countries, the Thai Decree is different because the other codes focus on the rights of stakeholders of organisations (see details in section 3.5.5), while the Thai Decree focuses on the bureaucratic system, particularly government departments. The Decree cannot solve some types of corruption, particularly causing from politicians.

The Good Governance Royal Decree will first be used to develop questions for the interviews (see Chapter 4) and then to discuss the findings (see Chapters 5 and 6). The next chapter is Chapter 4 Research Methods, which discusses the methods used for data collection and data analysis, including development of coding schemes.

Chapter 4 Research Methods

4.1 Introduction

The purpose of this chapter is to discuss the research methods and research design employed in this study to achieve the research objectives set out in Chapter 1. Qualitative methods using primary data sources are suitable for answering both the general and the specific research questions.

Interviews are used to gather the information necessary to study how the implementation of accountability is reflected in the Thai public sector, including an investigation of the attitudes and understanding of Thai civil servants.

Content analysis is applied to analyse Thai departmental websites and annual reports. Websites and annual reports are among the most important techniques used to distribute information to the public and other public sector organisations. An analysis of these can show how departments use these media to present information relating to accountability. Communications by websites and annual reports are important for ‘the processes of accountability’. Some components such as ‘accountability for what’ ‘standards’, ‘effects’ and roles and responsibilities of ‘accountors’ can also be studied from an analysis of these. The contents of websites and annual reports are an important topic to be studied in order to answer the specific research questions, particularly *How is accountability evidenced following public sector reform and the Good Governance Royal Decree, in the particular case of government departments?*

This chapter starts with research design in section 4.2. Research methods are then discussed in section 4.3. Section 4.4 contains the conclusion.

4.2 Research Design

There are two main directions to the research investigation. The first direction is deductive, which ‘... *begin with an abstract, logical relationship among concepts, then move toward concrete empirical evidence*’ (Neuman 2000, p. 49). Another approach is inductive, which ‘... *begin with detailed observations of the world and move toward more abstract generalisations and ideas*’ (Neuman 2000, p. 49). This study is a combination of deductive and inductive approaches, as indicated in Chapter 1. Research methodology is mentioned in Chapter 1.

Eisenhardt (1989), quoted in Yin (2003, p. 29), argues that the development of theory takes time and can be difficult. It is possible that, for some topics, existing

works can provide rich information and a theoretical framework (Yin 2003). This research uses some ideas from previous research papers, particularly theoretical papers about accountability. The first part of the research starts with a literature review in order to gather information and ideas from previous research to create the practical framework. The framework is used to develop coding schemes to be used to analyse information from interviews. Another set of coding schemes is also developed from the literature review in order to analyse websites and annual reports. The second part of the research is an inductive approach. Information from interviews and content analysis of websites and annual reports will be used to develop some new perspectives on accountability in the public sector of a developing country. The results will increase knowledge and understanding of accountability theory in a developing country.

Research methods used in this research are determined by the research questions and research objectives. One purpose of this research is to explore the reflection of the implementation of accountability, including obstacles to implementation and the role of financial information. This aim can be achieved by using a qualitative research style because constructing social reality and cultural meaning is characteristic of this area of research (Neuman 2000). A relatively small number of cases and thematic analysis, which are also the characteristics of qualitative research (Neuman 2000), are applied in this research instead of using large data sets and statistical analysis.

However, it is not easy to generalise the results from a single case study. The validity of the case study material is supported in this project by conducting a first round of interviews in order to understand the characteristics of the government agencies and to investigate whether the characteristics of departments are similar or different. To the extent that there are common characteristics, the results from subsequent case study interviews can be taken to represent features of all government departments in Thailand. Another main aim of the first round of interviews is to obtain background information to help in developing coding schemes and checklists.

Another specific objective of this research is to explore the importance and the usefulness of departmental communication tools. The aim is to measure objective facts, which could be regarded as a quantitative style of research (Neuman 2000). However, this stage of the research focuses on only the nature of the information provided in the two media. Statistical analysis is not applied.

The results of all investigations in the study are used to fulfil the general objectives in order to give some perspectives on public sector accountability in Thailand as a developing country.

4.3 Research Methods

This thesis employs primary data analysis through interviews and content analysis to investigate the implementation of accountability as reflected in the Thai public sector, including the accountability relationship described in Chapter 2. Attitudes and opinions towards accountability are investigated through interviews. The contents of departmental websites and annual reports are studied to identify the information presented in order to establish whether departments use the opportunity to communicate information relating the aspects of accountability to the public.

4.3.1 Interviews

The interview method gives *‘the opportunity for the researcher to probe deeply to uncover new clues, open up new dimensions of a problem and to secure vivid, accurate inclusive accounts that are based on personal experience’* (Burgess 1982, p. 107 mentioned in Easterby-Smith et al. 2002, pp. 86-87). Interviews can help to obtain targeted information on the studied topic and insightful information by providing causal inference (Yin 2003, p. 86). This research aims to uncover ideas, attitudes, and reflection on the aspects of accountability, particularly the accountability relationship and components of accountability.

The type of interview depends on the information that researchers want to receive from interviews. The first form of interview is open-ended, in which the researcher can ask interviewees to give their opinions or even propose their own insights into situations and the researcher can use these propositions for further inquiry (Yin 2003, pp. 89-90). In this case, the respondent is considered as an informant rather than a respondent (Yin 2003).

Open-ended interviews are used in this research for the first round of interviews, in order to understand the general nature of the Thai public sector, accountability and good governance. This initial set of interviews is also used to help develop the research process and questions for subsequent case study interviews.

Semi-structured interviews are used in the second round of interviews, for several reasons. First of all, when compared with a structured interview, the semi-structured interview is more flexible for a researcher in collecting data because the researcher can ask additional questions if the researcher thinks they are useful

(Bryman 2004). An interviewee can respond freely, and the researcher can receive rich and detailed answers (Bryman 2004). Each interviewee will have different characteristics, thus it is difficult to adhere strictly to questions prepared in advance. In an unstructured interview in which an interviewee has free choice over his actions, opinions and behaviour (Ghauri and Grønhaug 2002), some important information may be overlooked because the researcher fails to ask some important questions. Using unstructured interviews can also cause a lack of comparability when comparing one interview with another (Silverman 1993, p. 92).

Although the interview method can gather useful information, its complexity is sometimes underestimated (Easterby-Smith et al. 2002, p. 86). Although other methods may be used to gather information if it is more appropriate (Easterby-Smith et al. 2002), for this thesis, one of the main aims is to know the attitudes and opinions of civil servants. These would be difficult to gather via other research methods and sources of information. Interviewing is, thus, an appropriate tool to collect this information.

Good audio recording is recommended to ensure the researcher has accurate transcripts, and to enable the researcher to listen again to the interviews (Easterby-Smith et al. 2002, p. 92). This can improve reliability in the data collected. However, there are some cases where respondents may not allow the researcher to use a tape recorder. In addition, some researchers may ignore or neglect the content of some interviews because they believe that this information is in a tape recorder (Yin 2003). Therefore, in this research, note taking is also utilised during the interviews.

4.3.1.1 First round of interviews

The first round of interviews was carried out during July and August 2006. The aim of these interviews was to obtain general information and to understand the real situation of government departments, and then use this information to develop the analytical framework and research design. Those interviews are used to add insight and explanation in Chapter 3.

In Thailand, a ministry is equal to a government department in the United Kingdom. Ministers, who are normally politicians, head the ministries, and under the ministry, there are departments. The directors of the departments are non-elected civil servants. For the first round of interviews, 22 persons were interviewed across eight departments. The departments selected were from within the Ministry of Finance, Ministry of Transportation, Ministry of Agriculture and Cooperatives,

Ministry of Commerce, Ministry of Labour, Ministry of Public Health and Ministry of Energy. These departments were chosen because they are important to both the government and citizens. One department works closely with national resources. One department plays an important role in the governmental accounting and financial system. One department is the main revenue centre of the government. Two departments are the main governmental investment centres. The other three departments work directly with citizens.

The main reason for choosing such a variety of departments was to understand Thai public sector attitudes as much as possible, particularly concerning the introduction of the concept of good governance and reform, in order to use this information to develop questions for the second round of interviews. The interviews consisted of four main parts:

1. accruals accounting
2. budgets and accounts
3. evaluation and control
4. communication

From the literature review, accounting information, particularly from the accruals accounting system, is important for accountability (section 2.5.4). Audited financial statements should be provided to the public in order to enhance public accountability. For Thailand, the transition from cash accounting to accruals accounting was one of the projects by which the government planned to enhance accountability. The implementation of the Government Fiscal Management Information System (GFMS) was also one of the projects to improve operational processes and transparency in public sector (section 3.4). This project can directly improve transparency and scrutiny. In addition, producing financial statements is a departmental responsibility, which allows departments to present their performance to the resource owners. This relates to 'accountability for what'.

The researcher aimed to study budgetary and accounting preparation after the introduction of accruals accounting. Since the budgetary and accounting system is important for departmental fiscal management, this topic is important for the enhancement of accountability (see section 2.5.4). In other words, this information reveals the efficiency and effectiveness of government departments. This topic is also important for the accountability relationship, particularly 'accountability for what' and 'processes of accountability'.

Evaluation and control are important for accountability, particularly ‘processes of accountability’, and ‘effects’ (see details in sections 2.5.6 and 2.6.3). The Thai government implemented a new performance assessment system, specifically the introduction of KPIs, and focused on internal control. For the fourth topic, communication, this topic relates directly to ‘processes of accountability’, particularly transparency. The aim of choosing this topic was to study how departments use the media to communicate with the public, and which methods departments use for this purpose.

From the above topics, the main components of accountability investigated in the first round of interviews are ‘accountability for what’, ‘processes of accountability’ and ‘effects’. The reason for this is the Good Governance Royal Decree, the main law relating to good governance and accountability in the Thai public sector. As discussed in section 3.5.3, the Decree is mainly about the operational process. Therefore, the interviews used the Decree as a guideline, so that the topics followed the contents in the Decree.

In addition to the main themes decided in advance, the first interviews aimed to gather useful information about the bureaucratic system and the attitudes of civil servants towards the aspects of accountability and good governance. Table 4.1 shows the departments chosen for these interviews and lists the interviewees’ positions. The main reason for choosing accounting staff as the main interviewees is because their responsibilities relate directly to the topics of the interviews. However, after interviewing the accounting staff, some new and interesting topics emerged, so civil servants from other divisions were also chosen to be interviewed. These interviews have informed the background material in Chapter 3.

4.3.1.2 Interview-based case study

The researcher decided to follow up the first round of interviews with case study research in order to investigate accountability in government departments in more depth. Case study research helps researcher obtain detailed and in-depth data (Creswell 2007; Yin 2003). A case study is as ‘an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident’ (Yin 2003, p. 13). Case study interviewing benefits from prior research and interviews that can provide some useful information for the development of an analytical framework (Yin 2003).

Table 4.1 Lists of departments interviewed – First interview

Departments	Number of interviewees	Position
1. Comptroller General's Department	1	- The Director of the Office of the Public Sector Accounting Standards ¹
2. Excise Department	6	- Accounting practitioners - The Director and staff from the Division of Public Relations - Staff from the Tax Planning Division - The head of the Public Sector Development Division
3. Department of Highways	5	- Accounting practitioners - Staff from the Division of Planning - The Director of the Public Sector Development Division - The Director of Public Relations
4. Royal Irrigation Department	2	- The Director of the Accounting and Finance Division - Accounting practitioners
5. Department of Insurance	2	- Accounting practitioners
6. Department of Employment	2	- The Head of the Accounting Section - Accounting practitioners
7. Department of Disease Control	3	- The Director of Finance and Accounting Division
8. Department of Alternative Energy Development and Efficiency	1	- Accounting practitioner

One ministry, the Ministry of Labour, was chosen as the case study in this thesis. The rationale for doing so is that the case study chosen is considered to be the representative or typical case (Yin 2003), in this case representative of the Thai departments. From the first round of interviews, it would seem that there are not many differences in the operational systems among the ministries. Although there are five departments under the ministry chosen, they are all under the control of the same ministers, and, therefore, there are not many differences in the plans and policies. The main research method used is interviews, conducted during July and August

¹ The director is appointed by, and reports to the Comptroller General. The main responsibilities of this section consist of developing the government accounting system, including accounting standards and policies; producing and analysing government financial statements; developing and managing the Government Fiscal Management Information System (GFMIS); managing financial transactions; and managing and developing the cost accounting system.

2007. In-depth information about departmental operational process and procedures, including staff attitudes, was studied. These interviews focused on information on the process of the public sector reform, performance assessment and the Good Governance Royal Decree. During the interviews, a tape recorder was used to record all the conversations.

This research used a non-random sampling method, often used in qualitative research (Neuman 2000) to select the case. Purposive sampling was used to select the specific and informative case (Neuman 2000). The Ministry of Labour was chosen for the case study because its main responsibilities are directly related to citizens, particularly employers and employees. This ministry would be expected to give more information on public accountability. There are five departments within the ministry, which are the Office of the Permanent Secretary, Department of Employment, Department of Skill Development, Department of Labour Protection and Welfare and Social Security Office. The planned interviewees consisted of the following staff groups.

1. Directors of Accounting and Finance Division
2. Accounting practitioners
3. Internal auditors
4. Staff from the Division of Public Relations
5. Staff from the Division of Information technology

These interviewees were chosen because they play important roles in the departmental accounting system, controlling and monitoring system, and communication system. Accountants take an important part in budgetary, accounting and controlling systems. Their responsibilities directly relate to the processes of accountability, particularly transparency and scrutiny. Internal auditors are responsible for the controlling and monitoring system of the departments. Their responsibilities relate directly to effects and the concept of scrutiny. Civil servants from the Division of Public Relations and Civil servants from the Division of Information Technology deal with the communication system of the departments. PR officials are directly responsible for providing information to the public by using some channels such as publication, brochures and websites. IT staff play important roles in the information and communication system. They are the medium by which information from departmental divisions is provided to the public via departmental websites. Their responsibilities support the processes of accountability.

Table 4.2 Lists of departments interviewed – Interview-based case study

Departments	Planned No. of Interviewees	Actual No. of interviewees	Position
1. A	5	6	1. Director of Internal Auditing 2. Head of Accounting Section 3. Accounting staff 4. Staff from IT Division (higher position) 5. Staff from IT Division 6. Head of Public Relations Section
2. B	5	8	1. Director of Internal Auditing Division 2. Head of Accounting Section 3. Accounting staff 4. Accounting staff (focusing on the budget) 5. IT staff 6. Head of Public Relations Section 7. PR staff (PR section) 8. PR staff (audiovisual aid)
3. C	5	5	1. Head of Accounting Section 2. IT staff (higher position) 3. IT staff 4. Staff from the Personal Division 5. Internal auditors
4. D	5	3	1. Head of Accounting Section 2. Director of the Internal Auditing Division 3. IT staff
5. E	5	12	1. Director of the Internal Auditing Division 2. Head of Accounting Section 3. Head of Statistics Section 4. Staff from the Research and Development Division 5. IT staff (higher position) 6. IT staff 7. Accounting staff, Fund Accounting Division (higher position) 8. Accounting staff, Fund Accounting Division 9. Accounting and financial staff, Fund Accounting Division 10. Accounting and financial staff, Fund Accounting Division 11. Accounting and financial staff, Fund Accounting Division 12. Accounting and financial staff, Fund Accounting Division
Total	25	34	

For the interviews, there were seven topics, as shown in Table 4.3. The questions for each interviewee were different regarding their responsibilities. The questions used in the interviews are given in Appendix 2.

Table 4.3 The topics of the interviews

Topics	Reasons	Field of study
1. Plans and policies	<ul style="list-style-type: none"> - Giving useful information about departmental strategies, plans and policies - Relating directly to 'accountor', 'accountee', 'accountability for what', 'processes' and 'standards' 	<ul style="list-style-type: none"> - The process of plan and policy making - The process of evaluation and assessment
2. Budgetary system	<ul style="list-style-type: none"> - Financial information is important to enhance accountability in the public sector and budgetary information is one of the most important sources of financial information in the government departments - Relating to 'processes' of accountability 	<ul style="list-style-type: none"> - Budgetary system, particularly production and reporting process - Budgetary evaluation and control
3. Internal control	<ul style="list-style-type: none"> - Control is a significant factor to reduce the amount of corruption and fraud in the organisations. - Relating to 'processes', 'standards' and 'effects' of accountability 	<ul style="list-style-type: none"> - Standards and framework of internal control - The process and results from internal auditing - Benefits from using an internal control report
4. Reports	<ul style="list-style-type: none"> - From an accountability framework, access to information is essential for the enhancement of accountability. Departmental reports are one of the most important channels for providing information to both internal and external users. - Relating to 'processes' of accountability 	<ul style="list-style-type: none"> - The process of annual report production - The use of the reports by both internal and external users - Policies and regulations relating to departmental reports
5. Websites	<ul style="list-style-type: none"> - Websites are also one of the most important communication channels of the government departments - The departments also give on-line services via the websites - Relating to 'processes' of accountability 	<ul style="list-style-type: none"> - Website creation, particularly website designing and information included on the websites - The process of quality control and assessment

Table 4.3 The topics of the interviews (con.)

Topics	Reasons	Field of study
6. Accruals accounting	<ul style="list-style-type: none"> - Accounting is important for accountability. - In addition, financial information is important for an accountability mechanism - Relating to 'processes' of accountability 	<ul style="list-style-type: none"> - Public sector accounting after the implementation of accruals accounting - The process of financial statement producing
7. Organisation structure	<ul style="list-style-type: none"> - Staff roles and responsibilities are important for accountability - It can show the relationship between an accountant and an accountee of an accountability mechanism - Relating to 'accountant', 'accountee' and 'accountability for what' 	<ul style="list-style-type: none"> - Structure of the departments - Staff roles and responsibilities - Code of conduct

In addition to the above interviewees, a civil servant from the Office of the Public Sector Development Commission (OPDC) was interviewed, acting as a controller in case of administrative accountability. After the public sector reform, the government decided to establish a new organisation, called the Office of the Public Sector Development Commission, separate from the Office of the Civil Service Commission (OCSC). This department is responsible for many projects arising from public sector reform and the introduction of good governance, such as the introduction of the Good Governance Royal Decree and projects arising from this. The main responsibilities of the OPDC consist of supporting public sector development; monitoring and evaluating ministerial and departmental operations; disseminating data and knowledge; organising training programmes; and reporting data and results in relevance to strategic plans (OPDC 2009).

As discussed in Chapter 2, scrutiny is one of the main features of the processes of accountability. In this research, an external auditor from the Office of the Auditor General (OAG)² was interviewed as the accountee in case of administrative accountability. The aim of this interview is to acknowledge useful information about the Thai public sector monitoring and controlling system.

² The responsibilities of the OAG are described in section 3.4.2.1.

Both the OAG and the OPDC are important accountability mechanisms in the Thai public sector. They are main accountees in the case of administrative accountability. However, the roles and responsibilities of these two organisations are different. The main responsibilities for the OAG are to audit and scrutinise financial transactions, while one of the responsibilities of the OPDC is to monitor and evaluate ministerial and departmental operations. The OPDC focuses more on the results of operations or performance but the OAG scrutinises all the processes.

This research focuses on the Thai public sector at a departmental level. The Good Governance Royal Decree focuses on departmental operations rather than other issues. Therefore, some groups of people such as citizens, politicians, courts and the legislators are not interviewed in this research. Opinions and attitudes from citizens are observed from secondary sources of information, such as documents and research papers. This information is used to explain Thai public sector reform and good governance in sections 3.4 and 3.5, the results in sections 5.4, and the accountability relationship in section 7.2.

4.3.1.3 Limitations of interviews

There are some limitations arising from using an interview as a research method. First of all, it is sometimes difficult to conduct an interview because each interviewee has different characteristics. Therefore, it is hard to use the same pattern or same method of interview. For example, from the researcher's previous experience, some interviewees will answer only 'yes' and 'no' and are reluctant to explain much.

Although the possibility of obtaining in-depth information from interviews is a benefit, if interviewees do not tell the truth or do not know the true situation, information is devalued. Moreover, if the researcher is unaware that this is the case, the result of the research will be incorrect. Since, this research focuses on the attitudes of civil servants, this problem may not be the main obstacle because the information will show what the interviewees think and believe. In addition, information from other sources is used to confirm the data obtained from the interviewees.

There is also a concern about the potential for generalisation. This research focuses on the particular case of Thailand, and one ministry is chosen as the case study. However, a case study cannot be used for statistical generalisation, since, for a particular issue, it provides only a narrow basis (Yin 2003). This problem could be a

feature of this research. However, the concept studied in this research is a general concept that can be applied to other cases. Aspects of accountability in Thailand may give indications of the nature of accountability in developing countries more generally. The procedures of the study and the example of this information can help other researchers in this field to understand differences from the western context. Also, the results of this research can possibly help these researchers to understand public sector accountability in a developing country. Although the results cannot be generalised in order to create a new theory, the research can give some ideas of public sector accountability in a developing country.

4.3.1.4 Validity and reliability

Reliability is defined as ‘dependability and consistency’ (Neuman 2000, p. 170). There are various techniques such as interviews, participation, photographs and document studies which qualitative researchers use for recording their observations consistently (Neuman 2000, p. 170). During the research process, there are some concerns, such as errors and bias. The target of reliability is to reduce errors and bias (Yin 2003). The reliability of data is directly affected by ‘the way the information is recorded and the choice as to what is recorded’ (Boyatzis 1998). The consistency of observation is important for reliability (Neuman 2000). Audiotape and videotape recording are important methods of recording information (Boyatzis 1998). In this study, a tape recorder was used to record the interviews together with note taking during the interviews.

During the interviews, cross-checked questions were helpful to ensure reliability. For example, the researcher asked the same question more than once but phrased differently and at different times, or asked a question related to prior questions to check that interviewees’ answers are similar. The researcher also used evidence from other sources to confirm information the researcher received from the interviews.

Neuman (2000) argues that qualitative researchers are more interested in authenticity than in validity, which means giving a fair, honest, and balanced account of social life from the viewpoint of someone who lives it everyday (p. 171). In this research, the information from the first round of interviews can help the researcher to understand the system and situations in the Thai government departments. Therefore, in the process of the second round of interviews, there is greater confidence that the

methods, topics, and interviewees are the right choices and can represent what the researcher aims to achieve.

4.3.1.5 Coding and analysing

Three main methods to develop themes and codes are the theory-driven approach, prior-research-driven approach and data-driven approach (Boyatzis 1998). For this research, the main methods used are theory-driven and prior-research-driven. With regard to Chapter 2, previous research and theoretical papers were used to develop the analytical framework to be used as coding schemes. Four main concepts, responsibility, transparency, scrutiny and answerability, are used as main themes for coding. Responsibility represents ‘accountability for what’ and the rest are features of ‘the processes of accountability’ (see section 2.6).

Data from the interviews are analysed by using coding, which is *two simultaneous activities: mechanical data reduction and analysis categorisation of data into themes* (Neuman 2000, p. 421). In this research, the main aim is to summarise data and categorise data into information relating to accountability. There are two types of coding used in this research. The first type is open coding, which condenses the bulk of the data into categories (Neuman 2000). In this research, the open codes consist of four main concepts, which are responsibility, transparency, answerability and scrutiny. Any words relating to these concepts are categorised under the respective themes. The second type of coding is axial coding, whereby the researcher focuses on an organised set of initial codes or preliminary concepts (Neuman 2000). At this step, additional codes or new ideas can possibly emerge but the researcher mainly focuses on reviewing data with the primary codes (Neuman 2000). At this point, the coding schemes developed in Chapter 2 are used to analyse the data.

With regard to coding, the researcher used the coding schemes to analyse data from the interviews by using coloured highlighters³. For the first round, any of the four main words mentioned were highlighted using different colours. For the second round, the four main themes were then classified into sub-types. For example, responsibility was classified as responsibility to the public, responsibility to executives and responsibility to other public sector organisations. For the third round, information that would not fit in any of the four themes such as opinions or

³ See an example in Appendix 3

constraints was highlighted using another colour. After this, the researcher reread the transcript in order to ensure consistency.

One limitation of this analysis is the fact that the interviews were conducted in Thai. Since it would be time consuming to translate all conversations into English, the analysis is also in Thai. Therefore, in this research, a computer software programme is not used to analyse data. Although some scholars mention that software can make the analysing process faster and more efficient (Bryman and Bell 2007), in this research, the number of interviewees is only 34. Since this is not a very big data set, the data are analysed manually.

For analysis, a researcher may translate qualitative information into a quantitative form. However, if the sample size is small or only one organisation is being studied, the researcher can use descriptive statistics to analyse data (Boyatzis 1998).

4.3.2 Content analysis

The main aim of this part is to study which information is provided on departmental websites and annual reports, in order to know how the selected departments use these two media to enhance accountability.

From the literature review, an annual report is the main tool for representing accountability in organisations (Dixon et al. 1991; Pablos et al. 2002; Sharman of Redlynch 2001). In order to enhance accountability for the use of public resources, public sector entities need to publish an annual report within a reasonable time scale after the end of the fiscal year (IFAC 2001).

Regarding websites, the internet has become an important tool with which both public and private sector organisations can present their financial and non-financial information to stakeholders. Websites are mainly used to provide information about organisations, and the direct cost of websites is cheaper than the cost of producing an annual report (Prat 2006). In addition, websites can be used to provide more timely information than annual reports. Therefore, some organisations, including Thai government departments, focus on websites more than annual reports.

The Thai government pays attention to these communication tools. It requires all government agencies to produce a departmental report annually, and to create departmental websites. How important information technology is considered to be within the Thai bureaucratic system is confirmed by the existence of the Ministry of Information and Communication Technology. This ministry was established in 2003

in order to take charge of the governmental information systems. The websites are an important tool in enhancing transparency directly, and also help to support scrutiny and answerability. Organisations can provide information about responsibilities, standards and effects through their websites. At the present time, in Thailand, departmental websites are becoming an important medium. In the Good Governance Royal Decree, websites are seen as the main tool for communicating with citizens, and citizens can now do some transactions online, or contact the departments. In 2006, departments were required to produce annual reports. This implies that these two forms of media are considered as important tools by government departments.

Due to the importance of annual reports and departmental websites, this research analyses these using checklists produced by the literature review, in order to evaluate how departments use these to communicate and enhance accountability. This part can help in understanding what information is actually being provided to the public. It also supports the case study because if the interviewees do not provide much information about public accountability, then analysis of the websites and annual reports can help the researcher obtain the information necessary to analyse public accountability. The information from these two media is also used to confirm some of the information obtained via the interviews.

4.3.2.1 Validity and reliability

This checklist is created by drawing on previous research papers, as shown in Table 4.4. The items from this previous research are used as a benchmark for Thai government agencies. The checklist is then tested against the Thai websites and annual reports. If some criteria are missing, perhaps because this information is not available in Thailand at that time, or is not required to be produced by the government, then these items are removed. Likewise, any additional items found on websites or annual reports are added to the checklists. These procedures ensure that the checklist is relevant to Thailand. Potential ‘omissions bias’ is not considered to be significant for the context of this study.

4.3.2.2 Contents in the checklists

Table 4.4 presents the items that will be used to analyse websites and annual reports. Some items such as financial statements and performance are extended in more detail. For example, financial statements should include balance sheet, income statement, cash flow statement, accounting policies and notes to financial statements. Financial accounts should be audited (Pendlebury et al. 1994; Debreceeny and Gray 1999; Coy and Dixon 2004; Bolívar et al. 2006).

Auditing is an important approach to enhancing financial accountability (Barata et al. 1999; Premchand 1999; Brinkerhoff 2001). The reports are more helpful when they are produced by using accruals accounting (Barrett 2004). Performance is classified as either financial or non-financial performance. The departments that provide information about their performance, performance evaluation and achievements, including key performance indicators and self assessment reports, are analysed where available.

Financial information such as financial statements, budgetary reports, and financial performance measures are important for an accountability mechanism, particularly the relationship in the case of administrative accountability. It is also important to provide non-financial information and qualitative information on the internet as background information, supported by other items such as information about staffing, social and environmental information (Xiao et al. 2002). This information is useful for users to understand organisational responsibilities and actions, and can help users know who to contact within the organisations. This information can show whether departments focus on their responsibilities.

Some information, such as financial statements, trends, ratios, and budgetary reports should be presented in the form of graphics in order to make it easier for users to understand (Coy et al. 2001; Marston and Polei 2004). Additionally, some reports should have more than one format (e.g. both HTML and pdf files) (Marston and Polei 2004). This gives options when users downloading data. One item that is tested by the researcher is the language used. Although English is not an official language of Thailand, it is appropriate for some government agencies to have both Thai and English in their annual reports and on their websites because some departments such as the Department of Employment and the Department of Export Promotion also deal with foreigners. Therefore, they should have bilingual communication in both websites and annual reports.

Table 4.4 Content in the checklists

Structure and references	Components of accountability
1. Financial statement after auditing Agencies and Public Bodies Team (2004); Barata et al. (1999); Barrett (2004); IFAC (2001); Sharman of Redlynch (2001); Premchand (1999); Hyndman and Anderson (1995); Alijarde (1997); Pendlebury et al. (1994); Coy et al. (2001); Coy and Dixon (2004); Wynn-Williams (2005); Matheson (1995); Marston and Polei (2004); Gowthorpe and Amat (1999); Bolívar et al. (2006); Debreceny and Gray (1999); Xiao et al. (2002)	- Accountability for what, processes of accountability

Table 4.4 Content in the checklists (con.)

Structure and references	Components of accountability
2. Mission, vision and strategy - IFAC (2001); Coy and Dixon (2004); Meek et al. (1995)	- Accountability for what, standards, effects
3. Trends and future plan - McTigue et al. (2005); Coy and Dixon (2004); Meek et al. (1995); Marston and Polei (2004); Steinberg (1999)	- Accountability for what, process, standards
4. Annual plan - Meek et al. (1995)	- Accountability for what, processes, standards
5. Accounting practices and information - Barata et al. (1999); Brinkerhoff (2001); Carnegie and West (2003); Steccolini (2004); Hyndman and Anderson (1995); Alijarde (1997); Pendlebury et al. (1994); Coy and Dixon (2004); Matheson (1995); Meek et al. (1995); Marston and Polei (2004); Bolívar, et al. (2006); Xiao et al. (2002)	- Processes
6. Resources and assets - Barata et al. (1999); Brinkerhoff (2001); Steccolini (2004); Boyne and Law (1991); Coy et al. (2001); Coy and Dixon (2004); Meek et al. (1995); Marston and Polei (2004)	- Processes
7. Liabilities and commitments - Barata et al. (1999); IFAC (2001); Coy and Dixon (2004); Meek et al. (1995); Marston and Polei (2004)	- Processes
8. Laws and regulations - Barata et al. (1999)	- Standards
9. Budgeted and actual revenues and expenditures - Barrett (2004); Ives(1987); McTigue et al. (2005); Premchand (1999); Steccolini (2004); Boyne and Law (1991); Hyndman and Anderson (1995); Alijarde (1997); Coy and Dixon (2004); Meek et al. (1995); Bolívar et al. (2006)	- Processes
10. Performance - IFAC (2001); OECD (2004a); Steccolini (2004); Boyne and Law (1991); Hyndman and Anderson (1995); Alijarde (1997); Coy et al. (2001); Coy and Dixon (2004); Wynn-Williams (2005); Matheson (1995); Meek et al. (1995); Marston and Polei (2004)	- Processes
11. Service - Ives (1987); Steccolini (2004); Boyne and Law (1991); Coy et al. (2001); Coy and Dixon (2004)	- Processes
12. Staffing - IFAC (2001); Boyne and Law (1991); Hyndman and Anderson (1995); Coy and Dixon (2004); Meek et al. (1995); Marston and Polei (2004)	- Accountors and accountees
13. Organisation structure - Coy and Dixon (2004); Meek et al. (1995)	- Accountors, accountees, accountability for what

Table 4.4 Content in the checklists (con.)

Structure and references	Components of accountability
14. Contact information - Coy and Dixon (2004); Marston and Polei (2004)	- Processes
15. Evaluating the government's or unit's performance - Barata et al. (1999); McTigue et al. (2005); Wall and Martin (2003); Boyne and Law (1991); Hyndman and Anderson (1995); Coy et al. (2001); Coy and Dixon (2004); Wynn-Williams (2005); Matheson (1995); Meek et al. (1995); Marston and Polei (2004)	- Processes, standards, effects
16. The explanations why objectives are not met - McTigue et al. (2005); Steinberg (1999); Coy and Dixon (2004)	- Processes, standards, effects
17. Mission, strategic goals, and summary of accomplishments - McTigue et al. (2005); OECD (2004a); Boyne and Law (1991); Hyndman and Anderson (1995); Coy et al. (2001); Coy and Dixon (2004); Matheson (1995); Meek et al. (1995); Marston and Polei (2004)	- Accountability for what, processes, standards, effects
18. Updated data - Coy et al. (2001); Coy and Dixon (2004); Marston and Polei (2004); Gowthorpe and Amat (1999); Bolívar et al. (2006)	- Processes

In the Thai bureaucratic system, there are 20 ministries, with 150 departments under them. Therefore, in order to analyse departmental websites, seven ministries, with 55 departments under them, were chosen for study. These departments were chosen specifically because they are among the most important ministries of the Thai government, and each receives a vast budget from the government. The seven ministries chosen were:

- Ministry of Finance
- Ministry of Commerce
- Ministry of Agriculture and Cooperatives
- Ministry of Interior
- Ministry of Education
- Ministry of Public Health
- Ministry of Employment.

The first two ministries play important roles in the economy of Thailand. Since Thailand is an agricultural country, and the main products of Thailand come from agriculture, the Ministry of Agriculture and Cooperatives is, therefore,

important and relevant to a great number of Thais. The Ministry of the Interior is also important. Its main responsibilities are for local and provincial administration, preservation of peace and safeguarding life and property, urban management, infrastructure development, administration and management of natural resources and environment, and social development and public services. The Ministry of Education, Ministry of Public Health and Ministry of Employment are also important because their responsibilities relate directly to Thai citizens in three main categories, education, health and employment. The period of study is between November 2006 and January 2007.

Before 2005 only some government departments produced annual reports, as it was optional for them to do so. However, in 2006, the government required all departments to produce annual reports. At the time of this research, some departments were not ready to produce annual reports. Annual reports used in this research are the reports of the fiscal year 2005. The researcher was only able to obtain reports from 33 departments. Consequently, the sample of 33 reports is non-random.

4.3.2.3 Analysis

Percentages are used to analyse the results because the main aim of this study is to investigate what information the departments provide to the public. During the time of the research, government agencies were only starting to pay attention to these two communication tools. Hence, detailed correlation analysis is not attempted.

4.4 Conclusion

The specific objectives of this research are to study the implementation of accountability in government departments, including civil servants' perspectives towards the public sector reform and the idea of good governance, to explore constraints and obstacles arising, to explore the importance and usefulness of departmental media, and to explore the role of financial information used by executives and staff in government departments. To achieve these objectives, qualitative research is the main research approach for this study. This research is designed as a combination of deductive and inductive approaches. With regard to research methods, primary data analysis of interviews and content analysis were employed.

Two rounds of interviews were conducted. The main aim of the first round of interviews was to obtain background information relating to public sector reform,

good governance, projects and problems arising from the reform, and organisational cultures, which would then be used to support the design of the second round of interviews. One ministry was chosen to be the case study. The main aim of these interviews was to study the effects from the implementation of the public sector reform, Good Governance Royal Decree and the accountability relationship. In order to analyse data from the interviews, coding schemes were developed and used to analyse the data by using coloured highlighters. The results of the interviews are reported in Chapter 5.

The second main research method is content analysis of departmental websites and annual reports. These two communication media were analysed by checklists, which were developed by using the literature review, particularly previous research papers, codes of best practice, standards and examples of accountability reports. With regard to sampling, non-random sampling is applied in this research. Due to the limitations of time and the number of annual reports involved, 55 departmental websites and 33 annual reports are studied. Percentages are used to explain the data, and the results from this research method are reported in Chapter 6.

Chapter 5 Interview based case study

5.1 Introduction

This chapter reports on the conduct and analysis of interviews undertaken with Thai civil servants on the theme of accountability and their perspectives on accountability issues and practices. The main aim of the work reported on here was to study accountability in the particular context of Thai government departments in order to answer certain specific research questions:

SQ1: How is accountability evidenced following public sector reform and the Good Governance Royal Decree, in the particular case of government departments?

SQ1.1: How do departmental communications, including reports, show evidence of accountability?

SQ2: What are the constraints on departments from the implementation of public sector reform and the Good Governance Royal Decree?

The results are analysed by using six main components of accountability, accountor, accountee, accountable for what, processes, standards and effects. The relationships of three main types of accountability, organisational, administrative and public accountability, are studied. In order to facilitate the interviews to follow, the concept of responsibility is used for ‘accountability for what’, and transparency, scrutiny and answerability are features of ‘the processes of accountability’ (see section 4.3).

With regard to the interviewees, one Thai ministry, with five departments under it, has been chosen to be the case study (see details in section 4.3). The positions of the interviewees include practitioners, senior staff, heads of section, heads of divisions, and directors of divisions. Among the interviewees are senior accounting staff, accounting practitioners, internal auditors, staff from the public relations division and staff from the information technology division. These positions relate directly to three types of the accountability relationship. Officials from the Office of the Public Sector Development Commission and the Office of the Auditor general, who act as controllers and auditors, are also interviewed. The interviewees are referred in this chapter by using respondent codes mentioned in Table 4.2. The alphabets mean departments, while the numbers are positions. An official from the OPDC is mentioned as ‘OPDC staff’, while an auditor from the OAG is referred as ‘External auditor’.

However, a limitation of these interviews is that members of the public are not included. Therefore, the accountors of all three types are interviewed but only the accountees in administrative and organisational accountability are interviewed. The positions of these interviewees relate to the implementation of the concepts of good governance and accountability (see details in section 4.3).

The interviews cover seven themes, consisting of plans and policies, budgetary system, internal control, accruals accounting, organisation structure, departmental websites, and annual reports (see details in section 4.3). These items can provide information about how departments and civil servants deal with accountability.

Departmental plans and policies can link to the concept of responsibility, since these can reveal the scope of their operations. The obligation that departments have to perform and the policies of departments towards the concepts of transparency, answerability and scrutiny are also revealed. How departments deal with these concepts may be reflected in their plans and policies. The departments are responsible for having an appropriate budgetary system and are required to produce budgetary reports. This is directly related to the concept of scrutiny because the accountee can use this financial information to analyse how the departments deal with the money they have. Consequently, accruals accounting is important for the scrutinising process.

Internal control is another important topic relating to the concept of scrutiny, while organisation structure can represent the chain of command within organisations, and the responsibilities of each section in each department. Departmental websites and annual reports are the primary tools of communication. The government persuades departments to use these to communicate with other public sector organisations and the public. An aim of the Good Governance Royal Decree is that departments should improve their information technology system. This is important, since departments are responsible for providing up-to-date information, answering questions and dealing with complaints and petitions.

From these seven themes, questions¹ are derived which relate to the public sector reform and the concept of good governance, including the Good Governance Royal Decree, which is the standard of appraisal for good governance and accountability in Thailand (see section 3.5.3). With regard to the analysis,

¹ The questions used for interviews are in Appendix 2.

responsibility, transparency, scrutiny and answerability are used to discuss the results. Thai culture and values (see section 3.2) are among factors used to explain the behaviour and actions of the accountor and accountee.

The findings are reported² in terms of the six components of accountability discussed in Chapter 2. In each section, the findings are reported first and then opinions and discussion drawn from the findings are presented in the ‘reflections’ subsection.

This chapter is classified into 9 parts, including the introduction. Section 5.2 discusses accountors and accountees. Sections 5.3 and 5.4 discuss accountability for what and the processes of accountability respectively. Section 5.5 discusses standards of accountability and section 5.6 discusses effects from standards of appraisal. Section 5.7 reflects on the components of accountability while section 5.8 describes constraints arising during public sector reform and the implementation of the concept of good governance. Section 5.9 is the conclusion.

5.2 Accountors and accountees

With regard to the accountability relationship, the two main groups of people or organisations in the relationship are the accountors and the accountees. This part discusses the findings relating to these two groups.

5.2.1 Accountors

Depending on the function or position under discussion, the accountors will either be civil servants or departments. Regarding public accountability and service delivery, eight officials (A4, A6, B5, B6, B7, C2, D3, E5) said that they have more direct contact with the public, and are, therefore, more likely to be held accountable to citizens. With other transactions, the accountors may be departments or corporate bodies. After the reform, civil servants realised the importance of citizens (A2, A6, B6).

After the reform, citizens are important. I now know this concept. Now, we focus very much on citizens. We pay attention to citizens’ requirements. One of the main objectives of our division is to satisfy citizens’ requirements. ... There is equality between the attention paid to executives and citizens. I rank them equally. (A6)

² An example of the transcription is in Appendix 3.

For administrative accountability, the accountors are normally departments. However, if particular mistakes have been made, civil servants sometimes have to be responsible for those actions (A3, B3, C1, E8, E10, E11).

I have to be careful for the accuracy of the information submitted to the OAG because if there are mistakes, it is possible that I will be held responsible for those mistakes. (B3)

For organisational accountability, all interviewees said that subordinates have to be accountable to their superiors. Accountors can be individual staff, divisions or departments. In addition, executives of departments are accountable to higher-level executives (either the permanent secretary or ministers). This is the relationship in the case of bureaucratic accountability.

For my operations, I have to follow what my superior wants me to do. If I do not do this, then problems may occur. For example, it is possible that I will not get any annual promotion or I shall be moved from my current position to a worse position than my present one. (E7)

Table 5.1 shows who interviewees feel accountable to. Three main types of accountees, i.e. the public; auditors, controllers, including other public sector organisations; and superiors or executives, are focused in this research.

Table 5.1 Accountees and accountors

Accountees / Accountors	Public	Auditors, Controllers and Other Public Sector Organisations	Superiors, Executives
Senior staff – higher level (n = 4)	2 50%	4 100%	4 100%
Senior staff – lower level (n = 11)	7 63.6%	8 72.7%	11 100%
Practitioner – higher level (n = 10)	6 60%	9 90%	10 100%
Practitioner (n = 9)	5 55.6%	4 44.4%	9 100%
Total (n = 34)	20 58.8%	25 73.5%	34 100%

5.2.2 Accountees

Three types of accountability are focused on in this research, each of which has different accountees. For public accountability, the accountees are citizens, the media, NGOs, and private sector organisations (A5, A6, B5, B6, B7, C2, D3, E4, E5).

I know that after the public sector reform, citizens are now considered important for governance and the bureaucratic system. Departments have to pay attention to them. ... Additional to citizens, there are some groups of people or organisations that are also important for our operations. For example, for NGOs and the media, I have to pay a lot of attention to these groups because they can provide information to the public, and our executives do not want them to have a bad impression of the department. We want to make good impression, because if the media reports bad things about departments, this will cause the problems for me. Executives will not be satisfied about this situation. (A6)

The media is an important accountee, which acts as the medium between departments and the public. The media can provide the facts to the public or even investigate departmental performance (A6, B7). Thus, with regard to public accountability, three interviewees (A6, B6, B7) said that civil servants pay a lot of attention to this group.

From Table 5.1, it can be seen that twenty interviewees think of the public as one of their accountees. Whether officials have contact or not depends on their position and fourteen respondents, particularly accountants, mention that they do not have direct contact with the public at all. Consequently, this kind of civil servant pays little direct attention to citizens' requirements. Instead they are more concerned with accountability in terms of organisational or bureaucratic accountability.

I know that during this time the government pays attention to the public. However, my responsibility rarely relates to the public. I focus on only my direct duties and the order from the executives. (B3)

From the above statement, whole departments can be either directly or indirectly accountable to the public. For example, if departments are accountable for information provided to the public, then they have to be responsible for the accuracy of this information. With regard to indirect accountability, this relationship is through the parliament.

For administrative accountability, auditors and controllers are the main accountees. In this research, they are the Office of the Auditor General (OAG) and the Office of the Public Sector Development Commission (OPDC)³. There are some differences in the responsibilities of the OAG and OPDC. The OAG is an independent organisation, whose main duty is to scrutinise departmental performance.

³ Roles and responsibilities of the OAG are mentioned in section 3.5 and of the OPDC are mentioned in section 4.3.

The OAG is an important organisation which scrutinises our performance. The relationship between us and the OAG is prescribed by laws and regulations. By law, we have to provide reports to them within a specified time period. (C1)

On the other hand, the OPDC is a government department which gives support and evaluates departmental performance, particularly financial statements.

Regarding the relationship with the OPDC, I have to follow guidelines from the OPDC. Additionally, I have to send reports to the OPDC within the time required by the regulations. However, I can ask permission for this to be extended if I am not ready, though normally I can only do this at the beginning of the project if we want some time to understand the system better. After that period, we must submit the reports on time. (A2)

From the above statement, the relationship between departments and the OPDC is quite loose and more flexible to rely on situation than the relationship with the OAG. This may be due to the differences in the types of organisations and types of jobs they perform.

For organisational accountability, the main accountees are the superiors of civil servants. All interviewees think of their superiors in this way. However, if someone has a bad working relationship with their superior, they will normally keep quiet (A5, B1, B3, C5, E7, E10, E11). As for colleagues, the relationship with them is normally one of cooperation rather than accountability (A5, A6, B2, B3, B5, B6, B7, C2, C4, D3, E3, E5, E6, E7, E8).

For the relationship within the organisation, I have to be responsible to superiors. I have to follow superiors' requirements. If I do not do this, it will affect my position, because superiors will not be satisfied with my behaviour. This situation will affect my promotion, i.e. promotion is directly related to this situation. (E10)

From the above statement, subordinates follow the wishes of their superiors because of how superiors can affect them. This kind of relationship is based on hierarchical accountability, i.e. that of an unequal relationship.

5.2.3 Reflection

With regard to the relationship between accountors and accountees, for public accountability, civil servants can be either individuals or departments (Bovens 2005). Those individuals will be officials who have a direct connection with the public and who are thus accountable for their actions and to the public. This shows that the relevance of someone's position within an organisation to accountability, and why some officials feel more accountable to the public than others. In the case of departments, they can be either directly or indirectly accountable to the public.

With administrative accountability, generally, the accountors will be an entire department. However, some departments assign particular staff to deal with auditors

and controllers. Consequently, if something wrong happens, it will possibly be those officials who may have to take responsibility for the activities they have done. For organisational accountability, accountors are either divisions or individuals, based on the notion of hierarchical accountability.

The Thai bureaucratic system is based on a hierarchical relationship and some particularly Thai values, such as large power distance, i.e. *sakdina*, grateful relationship orientation, i.e. *bunkhun*, the patronage system and personal relationships (see details in section 3.2). Within organisations, subordinates are accountable to superiors, and respond to commands and requirements of superiors. The relationship in the case of organisational accountability can explain how accountors deal with other accountees in the cases of administrative and public accountability, because some accountors will just follow what their superiors want them to do. Civil servants will cooperate with the public and/or auditors if their superiors want them to.

With regard to the relationship with the public, there are two groups of thought about the accountability of civil servants. One group of scholars argues that civil servants do not have to be accountable directly to citizens, only to their superiors (Axworthy 2005). Another group argues that both civil servants and politicians should be accountable to citizens by ensuring transparency in policy implementation and service delivery (Brinkerhoff 2001). In Thailand, this depends on departments and positions and responsibilities of civil servants.

Some positions, particularly PR staff, are accountable to citizens as well as to their superiors, but other officials such as internal auditors are mainly accountable to the director of a department. From the interviews, there are some projects where the department or the director should be accountable for the results, but instead passes the responsibility to lower-ranking staff because it is a risky project. This is different from previous literature in which superiors are deemed to be responsible for activities done by subordinates (Lucas 1993).

Figure 5.1 shows the accountability relationship in the Thai public sector. Civil servants are accountable to their superiors. Some civil servants are also accountable to the public. The director of a department is accountable to the permanent secretary, who is a non-elected official. Then the permanent secretary is accountable to the ministers and cabinet, who are politicians. The cabinet is then accountable to the parliament, which is directly accountable to the public.

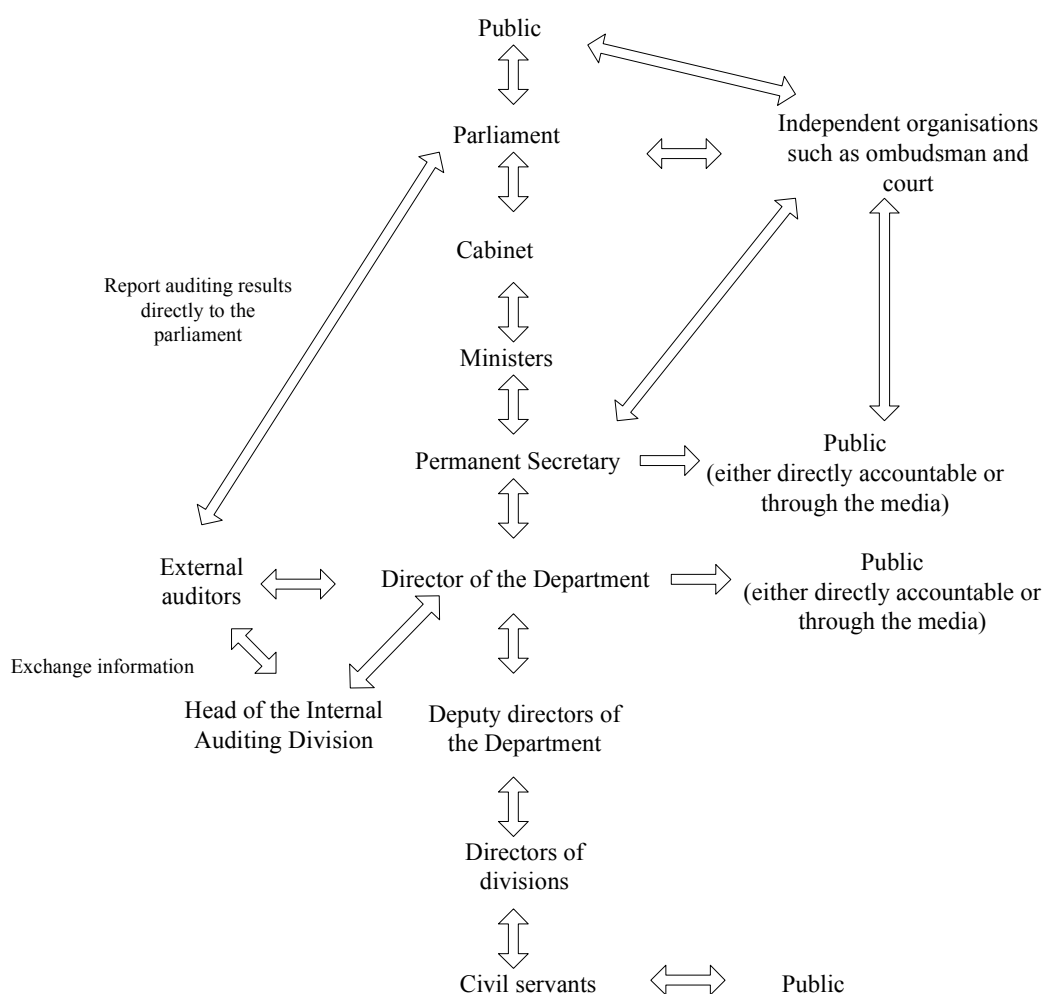


Figure 5.1 Accountability relationships in the Thai public sector

Some officials, such as internal auditors report their audit results directly to the director of a department. In this case, the reports are not passed through the deputy directors because according to the State Audit Act B.E. 2542 (1999), the director of the department has to be responsible for dealing with the auditing system and he cannot pass this responsibility to other staff. Internal auditors sometimes exchange their audit information with external auditors from the Office of the Auditor General (OAG). However, this is dependent on the relationship between the internal and external auditors, including the sense of morality, because there were no laws mentioning that internal auditors had to give internal audit reports to external auditors. This type of the relationship can affect administrative accountability. Internal auditors do have to give audit results to the head of the audited offices or divisions. By the end of the year, they have to produce an audit result summary and

pass it to the divisions within each department, even though these results cannot be provided to the public.

While departments do not have to give internal audit results to the OAG, all government departments have to submit annual audit plans to the OAG. Accountants are responsible for providing financial data such as budgetary reports and financial statements to auditors and controllers. This is a legal requirement, which departments have to follow. This represents the relationship in the case of administrative accountability.

For organisational accountability, the director of a department usually assigns the deputy directors to work on behalf of him. However, for important cases, he will take responsibility himself. When the ministers or the members of parliament have questions, or want more information about particular issues, executives or senior accountants have to respond. This is the relationship in the case of bureaucratic accountability.

According to Ijiri (1983), accountants play an important role ensuring the smooth flow of information between the accountant and the accountee. However, in the Thai public sector, accounting practitioners do not have such a role. Instead, they have to either follow requirements from executives or laws and regulations. Executives of departments and other staff tend to think of accounting information as not being important and therefore do not pay much attention to it (A2, A3, B2, B3, C1, D1, E2, E3).

Regarding public relations (PR), departments usually have a call centre for answering citizens questions about departmental services or provide other information (A6, B6, B7). Some PR staff have to deal with the media when departments want to hold a press conference and want to distribute departmental information and news to the public. This shows that they also have an indirect relationship with the public through the media. Therefore, it is no wonder that PR officials mention the public and citizens more than officials from other divisions. In a democratic society, the media plays an important role, i.e. to provide information to citizens and investigate governmental performance (UN 2004). Civil servants know the importance of the media. Therefore, when considering public accountability, it is sometimes the case that officials are more interested in the media than citizens.

Additional to direct accountability to the public, departments also have indirect accountability through ministers and the parliament. From Figure 5.1,

accountors and accountees in three types of accountability, public, administrative, and organisational accountability, link to each other. Thai values are possibly one of the factors explaining the accountability relationship. The relationship between subordinates and superiors can sometimes explain the relationship in the cases of administrative and public accountability. Accountors in one type of accountability can be accountees in another type. For example, superiors are accountees in the case of organisational accountability but they are accountors in public accountability.

5.3 Accountability for what

This section relates to what accountors should be accountable to accountees for. In order to facilitate interviews, the concept of responsibility is used to represent ‘accountability for what’ (see section 2.5). From previous literature, the accountor should be responsible for their actions and their decisions (IFAC 2001). Actions and decisions vary among the different types of accountability. The reasons why the accountor acts or makes decisions is important for accountability. To enhance accountability, accountors should clarify their roles and responsibilities in order to help accountees understand why certain duties and actions are being performed (Gosling 2005). The findings are summarised in Table 5.2.

5.3.1 Responsibility

1) Public accountability

With regard to public accountability, for this research, the ministry is chosen because its responsibilities are directly related to citizens. However, there are some differences among departments. One department, the Office of the Permanent Secretary, does not have a close relationship with citizens.

Our department is a strategy centre. We follow governmental plans and policies. We rarely engage in any service delivery to citizens. We usually provide services to other public sector organisations. (A2)

From this statement, A2 believes that her department has few links with the public. If citizens have any problems with these, they need to make direct contact with the relevant departments.

Table 5.2 shows how interviewees are responsible to three main types of accountees.

Table 5.2 Accountability for what

Accountability for what	Senior staff – higher level (n = 4)	Senior staff – lower level (n = 11)	Practitioner – higher level (n = 10)	Practitioner (n = 9)	Total (n = 34)
Dealing with complaints and petitions from the public	4 100%	1 9.1%	1 10%	-	6 17.6%
Providing information to the public	-	6 54.5%	3 30%	3 33.3%	12 35.3%
Providing information to other public sector organisations	4 100%	7 63.6%	5 50%	-	16 47.1%
Responding to other public sector organisations	-	4 36.4%	1 10%	1 11.1%	6 17.6%
Developing plans and policies	-	1 9.1%	1 10%	-	2 5.9%
Assessing and scrutinising performance	3 75%	10 90.9%	9 90%	3 33.3%	25 73.5%
Providing information to superiors	4 100%	11 100%	10 100%	9 100%	34 100%

Differing roles can cause civil servants to have different ideas towards public accountability. Some staff members think of the public but others do not. This relates to the results in Table 5.2 that only six interviewees think of dealing with the complaints and petitions from the public and twelve interviewees think of providing information to the public.

I have to be responsible to both executives and citizens but I rank citizens' requirements before the executives' because the main aim of the PR staff is to provide departmental services and information, communicate with the public, and support citizens. (A6)

Although A6 mentions that she pays attention to both superiors and citizens, when she talked about her duties during the interviews, these related mainly to executives instead of citizens.

The responsibilities of departments and civil servants can be both legal and moral. There are some laws that officials have to follow in order to support and deliver services to the public. Some civil servants, i.e. those who come into a direct contact with citizens, sometimes have to practise a sense of moral responsibility⁴,

⁴ Moral responsibility is mentioned in Chapter 2 (section 2.6.1).

especially now. Three respondents said that the monitoring and controlling process is stronger than in the past. They also said that officials have to protect themselves against any mistakes, which may be made, so officials tend to adhere to laws and regulations.

For operations, I usually follow laws and regulations. It is important that I protect myself. If I do not follow laws and something bad were to happen, I alone am responsible for the actions. However, if I follow the laws, the actions are not my full responsibility. Executives cannot penalise me or complain. As for the citizens, they may complain but they cannot give me any penalty. ...With regard to the process of operations, there are some stages undertaken. However, if citizens have an urgent requirement, it is possible that I can speed up the process. However, the processes should follow laws and regulations. (C2)

In addition, C2 gives almost the same answer, i.e. that she follows plans and policies. She says, however, she also applies a sense of moral responsibility, for example, she can do something better for citizens if citizens require services urgently.

We have an annual plan detailing service delivery to citizens. In addition, at this time, the government wants departments to produce time limits for each activity and we have to follow this plan. This plan is as a standard that we have to follow. The results relate directly to departmental performance and KPIs. ... It is possible that sometimes we cannot give citizens what they want. We try our best but it is not easy to please every person. In addition, some steps cannot be skipped. Therefore, some processes take a long time. However, if citizens are in urgent need or have particular reasons, we can prioritise their cases and process things as fast as possible. (B6)

From the statements of these interviewees, it can be inferred that they both follow laws and regulations. In addition, they also follow the plans and policies raised by the government. From the statements, and additional to these responsibilities, officials also use their morality in operations. They do not apply only legal responsibility, but also moral responsibility in their operations.

As discussed in section 5.2, citizens are considered important for governance, and departments have had to improve their services and attitudes. One PR official recommends departments should approach citizens rather than the reverse (B6). However, from the contents of interviews, many officials still pay more attention to superiors, as shown in Table 5.2 which details how civil servants normally think of their superiors. For instance, PR officials (A6, B6, B8) provide information that they think is important rather than information which the public may require.

Now, the Thai government pays more attention to citizens. We also pay attention to them. There are some projects produced in order to satisfy citizens' requirements. ... For the relationship with executives, I have to prepare information, news and analysis to them every day. In addition, for the press conference, I also

have to produce information to be used in the conference. If I cannot do so by myself, I have to ask staff from other divisions to help me in this process. ... I focus on the requirements of citizens and the public equally. ... There is no survey for citizen requirements. (A6)

This statement comes from one civil servant. Although she mentions that she pays attention to superiors and citizens equally, the interview responses actually suggest that the majority of her work relates to superiors instead of the public. In this case, the relationship with organisational accountability is possibly stronger than the relationship with public accountability.

Civil servants from the IT division are responsible for their superiors' commands through management of the websites (A4, B5, C2, E5). They also deal with answering questions or comments posted on the web board. This is the main responsibility to the public.

I am responsible for what the executives want me to do. In this case, I focus on the information technology of the department. In addition, I have to be responsible for departmental media, particularly departmental websites. I deal mainly with technical issues. However, for some issues like answering questions, I also have to be responsible as well. I focus on answering general questions that I can answer. For some specific information, I will forward questions to other divisions within organisations. (B5)

All accountants, except some from the Social Security Office, have no direct connection with citizens, because from the nature of their work they are not required to deliver any services to citizens. Only accounting students and researchers ask for financial reports (A2, E3), since accruals accounting is difficult for lay people to understand (A2). Again for other reports such as annual reports and departmental statistics, only researchers and students pay attention to this information (E3). The remit of these accountants is to carry out their duties successfully. They are indirectly responsible to the public through departments, cabinet, and parliament respectively.

I do not have any connection with citizens. I only do my job as assigned by the department and executives. In addition, if there are some special cases, which the director of the division wants me to do, I will do. (B2)

Accountants believe that their responsibilities lie away from citizens. They just follow what they are required to do by law and the executives. Similar to accountants, internal auditors (B1, C5, E1) rarely have any relations with citizens, except when citizens send in complaints relating to money or budgetary issues. When departments receive such complaints, officials report the cases to the director of a department, who will then decide what to do next (A1, B1, C5, D2, E1). He may ignore some cases but for the cases he is concerned about, he will send internal auditors to that office to discover the facts, which will then be reported to the director

(A1, B1, C5, D2, E1). This is the only time that internal auditors think about responsibilities to the public (A1, B1, C5, D2, E1). Otherwise, internal auditors relate their responsibilities directly to the director of the department.

My responsibility is not directly related to the public. I report audit results directly to the director of the department and audited office. In addition, the reports cannot be provided to the public. We use these only within organisations. ...For audited organisations, we usually have the plan throughout the year. However, if there are some urgent jobs such as complaints from the media or citizens, we have to stop the scheduled plan of activities and pay attention to what the director assigns us to do. (C5)

According to the statement above, an internal auditor (C5) rarely has any relationship with the public. Audit reports and information are not provided to the public. The relationship is based on organisational or bureaucratic accountability, and is not reliant on public accountability.

Only two interviewees (A2, A6) realise and mention the concept of taking a citizen-centred approach, which was one of the main plans of the government. These interviewees know that the government pays attention to this idea. However, A2's own primary responsibilities do not relate to service delivery, so she does not have any direct connection with citizens.

I know that the government pays attention to the concept of citizen-centred approach. Departments have to pay attention to this concept. Civil servants knew and heard about this concept after the reform. The government is interested and produces many projects and ideas. Departments have to follow this idea. This idea affects how we operate and affect our responsibilities. Departments have to do and follow what the government wants. I believe that this concept will help to improve service delivery and satisfy citizens' requirements. Some responsibilities, such as cost accounting and information, link to the public and the use of public resources. However, my direct responsibilities are not related to the public. Therefore, I do not have many relationships with the public. (C1)

From the above statement, it appears that the interviewee, particularly at a higher level, pays attention to this concept, perhaps when dealing departmental plans. Therefore, they do have to focus on this issue. However, it is possible that because their main responsibility is not related to the public, they do not pay much attention to the topic. This statement is confirmation that civil servants tend to rely on organisational or bureaucratic accountability instead of other types of accountability.

2) Administrative accountability

Administrative accountability is the relationship between departments and their controllers and auditors. Departments are responsible for their performance during the year by submitting their financial statements and performance reports to

auditors and controllers to scrutinise. They send their financial statements to the OAG for auditing (A2, A3, B2, B3, C1, D1, E2, E7, E9). Performance reports are sent to the OPDC to evaluate (A2, A6, B2, B3, B4, C1, C4, D1, E2, E8, E11). This relationship is based on laws and regulations. Both accountors and accountees follow out the requirements of the law and those contained in the regulations.

However, with regard to the accountee's point of view, an external auditor mentions that there are some difficulties in cooperation with civil servants during an auditing period. Some civil servants delay the provision of reports to auditors, forcing auditors to contact the higher-ranking staff of these departments to chase these up.

Sometimes, it is not easy for us to do our work. They do not give us the reports at the correct time. We have to wait and wait for them to get them to us on time. However, if they do not give us the information and reports, we will directly request these reports from the executives. At this point, we will get the information. (External auditor)

In some cases, five internal auditors and an external auditor believe that morality and motivation of civil servants can overcome difficulties in cooperation. Auditors may be given some important details that may be useful for operations.

I usually follow the act and do what the act wants me to do. I do not have to give internal audit reports to external auditors. These reports are used only within organisations. However, if external auditors want to use the information and make the request, we can give them the information. There is no problem. ... There is no problem cooperating because I give auditors the information they want as soon as I can. When they want something, they will make a request, and I have to follow this up by providing that information to them. Some information may take some time to prepare. However, I try my best and do everything I can do. (D2)

From this statement, moral responsibility plays an important part in the relationship. Accountors sometimes use human sympathy to decide their actions. D2 thinks that she should respond to external auditors by providing information they want to support audit processes. Internal auditors also have to be responsible to the OAG. They have to follow the State Audit Act (A1, B1, C5, D2, E1). This relationship is likely to be one of professional accountability. Auditors have to follow the standards set by peer groups. However, on this matter, the points of view of auditors and civil servants differ. The external auditor believes there to be some problems regarding a lack of cooperation between civil servants i.e. when she does not receive the information she needs on time. However, the civil servants in departments believe that they are doing everything they can (A3, B3, B4, C1, E11).

They give information to the auditors within the time limits required by law. This is different in points of views.

Rank of civil servants is a factor in explaining how people feel about other organisations. From Table 5.2, the number of higher-ranking officials, who feel responsible to other organisations, is greater than the lower-ranking officials. This is because when departments make contact with other organisations, higher ranking officials are responsible for this duty. For administrative accountability or corporate accountability, the accountant is normally a whole department.

3) Organisational accountability

For organisational accountability, subordinates have to follow superiors' orders and requirements. Their responsibilities can be both legal and moral.

I have to follow those responsibilities mentioned in the job description. It is important for me to know about the duties of my positions. ... There is an organisational structure to show the chain of command within organisations. I have to follow what my superior wants me to do. ... The relationship with the superiors is sometimes not like on the papers. I have to decide what I should do. Some processes require personal relationship in operations. It is easier to use personal connection. Although I have to follow my superior's requirements, it does not mean that I have to follow every thing. If actions are risky, I will decide on course of action, though this situation can affect my position and promotion. However, I have to be careful because executives can ask me to do a bad thing or sign risky documents. (C2)

From the statement, it can be inferred that the relationship within organisations is sometimes adjustable to situation. Nine interviewees (A3, A5, B3, B7, C3, C5, D2, E9, E 12) said that officials can use personal relationship for their operations. Civil servants pay attention to executives' requirements than other accountees and follow executives' order because promotion is dependent on these executives' decisions.

Performance does not affect promotion. Personal relationship is more important. Someone does not work well and properly but he still gets promoted. On the other hand, someone who works very hard does not get anything back. (D2)

This statement represents inequality and favouritism in promotion. Different civil servants are treated differently. All interviewees mention that subordinates usually think of their superior's requirements. One accountant (B4) mentions that '*apart from the requirements, we should not do any other thing*'. This represents an attitude of some civil servants, from which it can be deduced that the relationship in the case of organisational accountability is stronger than the relationship in the case of public or administrative accountability.

Twenty nine interviewees mention that political pressure and politicians are the main factors influencing an operational process. They mention that they have to follow politicians' requirements. Politicians, particularly the Prime Minister and ministers, are important because they are the direct executives of departments. Civil servants comply with governmental plans and policies. The Prime Minister and ministers appoint and transfer civil servants. Some higher-ranking civil servants are appointed in good positions because they are acquainted with these politicians (B2, C5). Although politicians may not affect lower-ranking civil servants much, their power can extend to directly affect the director and deputy directors of the departments. This can influence directors' behaviour and can affect how departments perform during the year.

The important factor affecting the operational process is politics, particularly politicians. They are direct executives of departments. Executives receive policies from politicians. Executives have to follow the requirements because if they do not do, this situation can affect their positions. Executives may be moved to other positions that are considered to be worse than at the present time. Some of them do not want to move. ... For me, I do not receive much effect because I do not have any direct contact with them. Executives are affected by politicians because they are directly appointed by them. Therefore, they try to follow all politicians' requirements. It is possible that executives have personal connection with politicians so which is why they get the appointment. ... However, this situation can affect us, practitioners. I also have to follow these plans and policies. Some of them are risky projects. I have to use my judgement and decisions to decide whether or not to follow these. (B2)

From the idea of good governance and performance assessment, executives of departments, ranging from the directors of the divisions to the directors of the departments, have to sign a commitment with their superiors to confirm that they will work to the best of their ability, and will follow plans in order to achieve all projects in the forthcoming year (A1, A2, B1, D2, E1, OPDC staff). Lower-ranking civil servants have not yet to sign commitments (OPDC staff). By the end of the year, all interviewees mention that they have to provide a performance summary to the Permanent Secretary, ministers, the cabinet and the parliament. These commitments are legal responsibilities of executives of departments. They should reach targets that they give commitments. If departments cannot reach the targets they set, they need to write reports to justify their activities, though they will not get penalised (A1, B1, B2, C4, D2, E2, OPDC staff).

Therefore, civil servants have to follow the requirements of their executives and politicians. However, at the same time, they also have to protect themselves (A2,

C2, E5). This may involve committing to any risky ventures, e.g. signing document which make them the responsible party.

I do not want to sign any documents. Other people who do not work in the public sector do not understand this. However, I have to work as best as I can. I do not care who my boss is or who the new government is. I just do my own work. Nevertheless, it is worse for staff who have to be responsible for money. They have to be sure of their actions because this area comes under a lot of scrutiny. (A2)

From this statement, A2 pays more attention to her own duty as assigned by the department. She avoids any conflicts that may occur and she focuses on the success of departmental objectives. Superiors can use their power for their own benefit. Subordinates may be ordered to do something risky and thus be responsible for the situation on behalf of superiors.

At this time, when I sign any documents I have to be careful because the process of scrutiny by external organisations is quite strong. Some executives of the department do not want to be responsible for the results of projects by themselves. They want lower-ranking staff to be responsible for them. I have to decide what I want to do. If I do not follow executives' needs, it will be affect my positions and promotion by the end of the year. (C2)

Some officials who may be entirely innocent of any wrongdoing sometimes find themselves held responsible for actions have been forced to do.

...there are some cases that wrongdoers do not have any intention to make corruption. They were ordered by their superiors but verbally not in writing. Who makes transactions or documents has to be accountable for that action. But the real wrongdoers can escape from punishment because our auditing is based on documents. ... The operational process is sometimes interfered with by politicians. They usually instruct verbally not in writing. (E5)

Three interviewees (A2, C2, E5) mention that some executives, both politicians and departmental executives, want to make subordinates responsible for risky projects. If mistakes were to occur, the person who signed the documents will be held responsible. In this case, executives want to pass their responsibilities to staff.

5.3.2 Reflection

What accountors should be accountable for depends on the types of accountability. For public accountability, departments normally follow laws and regulations, because officials cannot be held personally liable, if they are just following the law. However, there are some cases where human sympathy, morality and personal motivations of accountors are used in order to help accountees. It is possible that using morality can cause bias or prejudice towards accountees.

Favouritism and bias are defined as corruption by the World Bank (1992). This situation does not help enhance accountability.

For administrative accountability, departments and civil servants are responsible for departmental performance. This relationship is controlled by laws and regulations so officials know what dealings they will have with auditors and controllers. However, in some cases, there are some problems in cooperation between civil servants and auditors because civil servants believe that auditors are trying to uncover their mistakes. It sometimes appears that officials are deliberately obstructing the audit process. This situation shows that some civil servants ignore the laws and regulations, displaying a lack of discipline. As discussed in section 3.2, 'to do as one wishes is to be a genuine Thai' (Podhisita 1998, p. 51) is an important motto to describe behaviour of Thais. This can affect the enhancement of accountability.

For organisational accountability, subordinates are responsible for compliance with the requirements of their superiors. Civil servants are conscious of this duty because from the context of the interview conversations, officials place more emphasis on executives than on other groups of accountees.

The interviewees were employed in different positions, and each had different responsibilities. Some officials come into direct contact with the public. Others do not. Therefore, the ways of thinking may be different. The attention paid to the various accountors will differ depending on the accountees' objectives and requirements. For example, citizens tend to focus more on the officials responsible for delivering services but they are less interested in financial statements. From previous research, citizens have been satisfied with the public sector reform (Temchavala et al. 2004, in Thai). One of the main factors of satisfaction is to receive better services from departments. This shows that both accountors and accountees tend to pay more attention to what they require, and what is necessary for them. Different accountees have different requirements and focus on different perspectives. Therefore, responses from accountors are also different. Both accountors and accountees concentrate less on actions unrelated to them. However, this reluctance possibly causes some problems for accountability mechanisms.

5.4 Processes of Accountability

With regard to the processes of accountability, while conducting the interviews in Thailand, transparency, scrutiny and answerability have been used as

features of the processes of accountability. The results are discussed through these three concepts.

5.4.1 Transparency

This part reports and discusses evidence relating to the concept of transparency. Table 5.3 shows the groups of accountees, whom the accountors or interviewees apply the ideas of transparency with.

Table 5.3 Transparency

Accountors / Accountees	Senior staff – higher level (n = 4)	Senior staff – lower level (n = 11)	Practitioner – higher level (n = 10)	Practitioner (n = 9)	Total (n = 34)
Public	-	6 54.5%	3 30%	3 33.3%	12 35.3%
Other public sector organisations	4 100%	7 63.6%	5 50%	-	16 47.1%
Superiors	4 100%	11 100%	10 100%	9 100%	34 100%

1) Public accountability

With regard to public accountability, Thailand has the Official Information Act B.E. 2540 (1997). This act is a framework for government departments to use in providing information to the public (A4, A5, D2). The Ministry of Communication and Information Technology also has guidelines concerning which information should be provided on the websites (A4). IT divisions have informal meetings to decide which information to post on the websites and any of the other divisions can send the information that they want relayed to the public to the IT divisions (A4, C2, E5). The main aim of the government's websites is to provide useful information and services to the public (B5). General information can be posted directly on to the websites by PR staff but for other important information, they need to get permission before doing so (D3). In this way, the likelihood of providing incorrect information to the public is reduced. However, too many processes can cause problems relating to the timeliness of information.

There are some processes to provide information to the public. It normally depends on the sort of information. Important and sensitive information, such as financial statements and performance reports, has to be approved by higher-ranking executives. For general information, there are not that many processes. The information can be provided as soon as possible. However, for some cases, I can ask other officials to skip some part of the process, meaning the information can be provided before the documents arrive. (B5)

With regard to the information on the websites, information prepared by the IT division is checked by them (A4, A5, B5, C2, D3, E5). The information produced by any other division is monitored by those divisions (A4, A5, B5, C2, D3, E5).

However, some reports, e.g. financial statements and performance reports, are not audited by auditors or controllers (E3). This may mean there is some question regarding the reliability of information.

Audit information and audit reports are used only inside organisations. I cannot provide this information to the public. It is information for the organisation to use. ... This information is distributed within organisations in order to inform them about results during the year. They would know what they should improve on and change within their operational processes. (E1)

Although departmental websites are used to communicate with the public, IT divisions have not ever conducted a survey about citizens' information requirements (A4, A5, C2). Officials provide the information that they think is important and useful for citizens, but they do not actually know whether citizens want or use this information (A4). In other words, they just provide information that they want to provide. As shown in Table 5.3, only twelve interviewees think of transparency to the public and citizens.

At the present time, we do not have any survey to search for requirements from the public. We have only some discussion with internal users in the department. However, I think information we provide covers all information that citizens want to know. (A5)

At IT division meetings, staff from other divisions are sometimes asked about which information internal users want, but it is not a formal survey (C2). Additionally, on the websites, there is a web board for exchanging ideas and opinions, so if users want departments to do something, they can post their request on the web board (C2). Some departments (E5) use brainstorming within organisations to discuss which information should be posted on the websites. The Office of the Permanent Secretary has a plan for all the departments under this ministry to have the same style of website in order to give the ministry's websites a more unified appearance (A4).

In order to provide information to the public, PR staff recommended that the divisions within each department should collaborate with each other (A6, B6, B7). One senior PR staff mentions that:

I think staff from all divisions in the department should cooperate and brainstorm in order to discuss which information or answers we want to transfer to the public. This job should belong to all staff in the department. It should not belong to only PR staff. (A6)

Departments have online surveys about citizen satisfaction on using departmental websites (A4, B5, C2, D3, E5). However, in some cases, officials cannot classify the types of users from these (A4, B5). Although they may know the

IP address, they cannot be sure whether these are internal or external users. One user can complete more than one survey. Thus, there are limitations to such surveys.

Apart from IT staff and departmental websites, PR staff play an important role in communicating with the public (B6). They use many channels to deliver information to citizens such as brochures, radio, newspapers, and websites (B6, B8). However, departments do not conduct the survey of citizens' requirements (A6, B6, B8). One PR staff member (B8) mentions:

We provide all the information that citizens should know so the survey is not really important. This information is related to all our departmental services. (B8)

While another official mentions that

I hope citizens can get the information that the division wants to present. (A6)

PR officials have to contact the media in order to invite correspondents to attend departmental press conferences (A6). At these press conferences, executives of departments will provide information about new projects of the departments, or answer questions relating to current topics. PR officials have prepared the information and speeches for executives. PR staff then have to attend the press conference, along with executives, in order to support them (A6, B6). PR officials spend a lot of their time following up departmental information appearing in the media, and reporting this to executives (A6).

Some departments use brochures as a way of providing information to the public (A6, B6, B8). Departments distribute these brochures to the provincial offices and local offices, thereby transferring information to people in local areas (A6, B7, B8). This method does not always ensure that all people will get the information. This raises the issue of the availability of information for some groups of citizens.

For the brochures, we distribute them to provincial offices. Citizens can go there and ask for information. During the year, we have to estimate the number of brochures to be produced. However, it is possible that this number may be not enough to provide to the public. (B7)

PR staff do sometimes not make contact with citizens directly because of some constraints (A6, B6, B7). One of these is budget constraints (A6, B6, B7). For example, they cannot broadcast their news, or other information on TV because it is too expensive. Officials may choose radio instead but they do not have enough money to advertise on the popular stations (A6, B7). Therefore, because they have to

use the less popular stations, the information will not reach all groups of citizens. This situation illustrates the problems of the availability of information.

We have a tight budget for communication and publication. We have to decide and allocate the budget as well as possible. I know that some media such as television or newspapers are better but we cannot use them. It is too expensive to do so. We do not receive that much money. We have to use the cheapest, such as radio, but we cannot choose the popular channel. We have to use the government's one. It is not popular and only a small group of people listen to this channel. I know that it is possible that information cannot be reached by a target group. However, we have no choice. We have to use this medium because of our budget. (B7)

Another main communication medium, that of annual reports, is not widely publicised to the public. Only a group of people can reach this information (B7, E3, E4). In fact, after the change of government, some officials are not even sure whether they have to produce annual reports or not.

We really do not know whether we have to produce annual reports or not after we have the new government. However, it is up to executives. If they want us to produce, I can produce but if they do not want, we can do something else. (E3)

For departmental performance, all accountants mention that if citizens want financial statements, they can request these from departments. Some departments provide this information on their websites but others do not. However, the financial reports seen by the public are unaudited. After being audited, departments have to make quite a number of corrections. Audit reports are used only within public sector organisations and cannot be given to the public (A1, C5, D2). Seven interviewees (A2, A3, B2, B3, C1, D1, E2) claim that accruals accounting is not easily understood by civil servants, and they believe that it is also not easy for citizens.

I think many people do not know and understand financial statements. It is quite difficult for them to understand. Even executives normally use budgetary reports instead of financial statements. In addition, for the public, only some accounting students use this information. Apart from this group, no one requests financial statements. (A3)

For performance reports, relevant divisions have to produce data to be posted on websites or in annual reports (A4, A5, B5, C2, D3, E3). IT officials do not know what this information will be or when they will get the reports. They have to wait for this information to be sent from relevant divisions.

I do not know much about performance reports. Relevant divisions produce these reports and send them to me to post on the website. ...However, these reports should be checked by the executives before posting on the websites. (C2)

From the above statement, staff just wait for other divisions to give her reports. There are many stages relating to posting information on websites.

2) Administrative accountability

In the case of administrative accountability, departments have to submit their reports or information to auditors and controllers (B1). Most of them do not have an issue with this because this process is controlled by laws and regulations, and officials have to follow these laws. Departments have to submit their financial statements to the OAG (A2, A3, B2, B3, C1, D1, E2, E7, E9). However, from an auditor's point of view, getting information from departments is sometimes not easy, as mentioned in section 5.3.

The relationship between accountors and accountees sometimes depends on situation. Departments may ask for an extension period in order to postpone submitting performance reports (A3, C2).

It is possible to make a request for an extension from the OPDC, particularly at the starting point of the new projects. However, I try to do submit reports in time, even though it is not easy to do. Nevertheless, this situation is a normal occurrence in the first year of implementation. I think for next year the situation should be better and I will not have to ask for extension. (C2)

After the OAG finishes auditing, it sends the results back to departments to amend the reports. Departments then have to send the reports to the Monitoring and Performance Evaluation Committee as well (A1). This committee reports to the ministers, cabinet and parliament (A1). For the purpose of providing information to the public, the departments usually provide unaudited financial statements, because the process of auditing takes such a long time (A2, B2, C1, D1, E2). The OAG cannot audit all government departments' performance in one year. The main problem is insufficient external auditors. It is possible that some organisations are audited only once in three years (External auditor)⁵.

We do not have enough staff to do this. We have to prioritise which organisations should be firstly audited. These organisations should be risky organisations, state enterprises or main revenue centres of the government. (External auditor)

3) Organisational accountability

In the case of organisational accountability, due to the hierarchical system, all respondents mention that there is no problem getting information to superiors quickly. The government implemented the GFMIS, which allows executives of departments to obtain information as soon as possible (A2, A3, B2, B3, C1, D1, E2,

⁵ The State Audit Act (1999) does not mention that the OAG has to audit all public sector organisations in one fiscal year.

E7, E9, E10, E11). However, executives do not go directly to the system and see the data (A2, A3, B2, B3, C1, D1, E2, E7, E9, E10, E11). They usually order subordinates to produce easier understandable versions of the reports for them.

At this time, the implementation of the GFMIS does not save any cost or time because we have to print reports out for executives. I also have to change patterns and styles of reports to be easier to understand for executives. Therefore, it is no difference from before. (A2)

Within the bureaucratic system, from the staff's point of view, after the reform, there is more transparency than before (B7). For example, in the past, when the government or departments wanted to buy something or build a new building and they wanted the private sector to join the bid, the government did not provide any information to the public. However, after the reform, the government uses electronic auction that provides information about all bidders on websites (External auditor). The government wants to improve procurement processes to be more transparent (External auditor). However, one senior staff member of the Office of the Auditor General of Thailand mentions that while, from its appearance, this system looks like transparent, in fact it is not. Rather it depends on the personnel not the system. Therefore, when the government decided to change the system, with no consideration of personnel, any existing problems keep continuing.

The government aims to make the system more transparent than in the past. It adopted new systems such as e-auction. While it is good that the government wants to solve corruption problem, in fact, it does not help much because some people can still find ways to take advantage of the system. It does not help to stamp out the corruption cases at all. (External auditor)

5.4.2 Scrutiny

In this part, the concept of scrutiny is discussed. The main focus of this concept is accountees' participation and awareness. Table 5.4 shows what interviewees think of the concept of scrutiny.

Table 5.4 Scrutiny

Positions/ For	Senior staff – higher level (n =4)	Senior staff – lower level (n = 11)	Practitioner – higher level (n = 10)	Practitioner (n =9)	Total (n=34)
External auditing	-	3 27.3%	4 40%	-	7 20.6%
Performance assessment	3 75%	10 90.9%	9 90%	3 33.3%	25 73.5%
Internal auditing	4 100%	3 27.3%	5 50%	-	12 35.3%
Internal control	3 75%	6 54.5%	2 20%	1 11.1%	12 35.3%

1) Public accountability

From the civil servants point of view, citizens focus more on departmental services than operational performance (A4, A6, B5, B7, C2, D3, E3, E4). Only a few people actually request financial statements and ask about departmental performance (A2, B2, B3, C1, D1, E2, E3). If citizens do not get what they want, they will complain (A4, A6, B5, B7, D3, E5, E9). However, some citizens are uncomfortable complaining or do so anonymously (B1, B3). Some citizens support mismanagement and fraud. If the public want a process to be speeded up they may bribe civil servants (B1) as some citizens are uninterested in departmental performance.

No one requests financial statements. Only some accounting students want this information for their study. I think they do not use this information because it is difficult for them to understand. I think they focus more on service delivery. ...

... There are a number of complaints sent to our departments. The majority of the complaints are normally about service delivery, citizens not satisfied with our performance, who do not get what they want. However, there are also some complaints about corruption or fraud. If related to this topic, it is the responsibility of our division. We have to investigate whether the complaints are reliable or not in order to decide whether to proceed. However, for corruption cases, there are sometimes anonymous complaints. In such cases, we do not pay much attention. If they want to complain, they should not do so anonymously. (B3)

PR officials (A6, B7) confirm the above statement to be true because they sometimes get the feedback from the public, particularly regarding service delivery. They then have to analyse these comments or problems (A6, B6, B7, C2).

Feedback and complaints from citizens are normally about departmental services. They normally complain about not being satisfied with departmental actions. (C2)

2) Administrative accountability

In the case of administrative accountability, due to the limited number of auditors, the OAG cannot examine all organisations in one year (External auditor). It has to prioritise which organisations should be verified first. However, state enterprise, risky organisations and revenue-based organisations are audited every year. The external auditor mentions that the implementation of the GFMIS causes some problems to external auditors because they began studying this system after the practitioners. Therefore, at this time, jobs may be delayed and the audit process is more time-consuming than before.

I know the importance of the public sector reform and the projects implemented by the government. It is important for governance. I think many projects are important such as the GFMIS. However, I think the government implemented this system too early. Some staff did not understand the system well,

and many problems occurred. We, external auditors, studied this system after practitioners in departments so it is difficult for us to perform our duties well. This situation can make operational processes slower than they should be. However, after studying, I think we can improve performance and improve our operational processes, just as practitioners have done. (External auditor)

With regard to external auditing, the external auditor claims that there are some problems in obtaining information and cooperating with civil servants. As shown in Table 5.4, officials do not pay much attention to external auditing. Although ultimately departments have to provide the information required by auditors, they sometimes delay the process, which makes the auditing process much slower. This does not enhance accountability.

From an auditor's point of view, if departments do not have a proper controlling system, officials can find a way to seek benefits from this drawback (External auditor). Civil servants and politicians can collaborate with each other to earn private benefits. It is the responsibility of auditors to investigate departmental performance. Some may in fact be threatened by wrongdoers, who do not want auditors to carry out their duties smoothly.

In some cases auditors are threatened by wrongdoers. It is sometimes not easy for auditors to perform their duty as well as they can. Some auditors feel scared. (External auditor)

Auditors are normally rotated in order to prevent the building up of personal relationships and familiarity between auditors and departments (External auditor). If this was allowed to happen, the auditors may relax strictness of operations. The auditors may not use their full capability to audit departmental performance. They have to regularly improve their qualifications by studying Masters Degree, attending seminars held by the Federation of Accountants of Thailand and universities (External auditor). Due to both qualification improvement and low salaries, some of them work part-time as certified public accountants (External auditor).

For performance assessment, twenty five interviewees mention that public sector organisations have to evaluate their performance by using a series of key performance indicators (KPIs) produced by the OPDC. Departmental performance is evaluated by both themselves and a private firm, Thai Rating Information Services (TRIS), hired by the OPDC. Departments have to prepare information for the OPDC every six months. The evaluation results determine the bonus that departments will receive from the government. However, evaluation is only carried out at a departmental and divisional level, not at an individual level. In addition, departments follow an OCSC code of ethics (A2).

Regarding performance assessment, as shown in Table 5.4, interviewees pay attention to this issue. Some staff know that it is important to perform well, but there are some officials who do not understand the main objectives of this exercise and try to fabricate information to have better performance (C2). This situation is confirmed by an OPDC official, who discovers this to be the case every year. Whenever this is uncovered, departments are asked to improve and amend the information and reports.

After the implementation of the new system of performance assessment, operational systems are more systematic than in the past. I have to produce performance reports regularly. We know the aims and targets of operations. However, if you have seen the information during the year, you will know that there is some incorrect information in the reports. However, at the end of the year the information is correct. This is a normal occurrence. ...I know it is not good to fabricate some information in the reports. However, I have to do because we want to reach targets and the system is not easy to understand. (C2)

The statement shows that C2 focuses so much on results. In addition, she focuses on departmental and individual benefits. The reward and bonus system can both improve and hamper accountability mechanisms, as one official from the OPDC mentions below.

Since the government decided to implement the reward system, departments now pay more attention to their operations and performance. They focus on their performance because they do not want their departments to be at the bottom of the tables because it can affect executives' reputation and positions. ...Some departments do not want other departments to know that they cannot reach their targets, or they want to ensure they get a bonus from the government. Therefore, they make up information on their departmental reports. However, by checking we can uncover this. After that we send the reports back to departments for them to make the necessary corrections. ...However, overall departmental performance is better than before the implementation of the public sector reform and the introduction of the concept of good governance. (OPDC staff)

Some officials think that performance assessment increases their duties (A3, E8, E11, E12). They now have to do many other things in addition to their main task. Nevertheless, it is a government requirement so they have no option but to comply. Apart from KPIs, departments rarely have any other evaluation (A2, A4, B1, B5, C2, E2, E3, E5).

I think KPIs are good but I have a lot of work to do already. This project increases what I have to do during the year. I think it is too much for me. In addition, during this time, the number of civil servants has decreased. Therefore, I have to be responsible for the duties of other people and I have to deal with performance assessment reports. I think it is too much for me. (E11)

The government introduced 'clean organisation' projects in order to promote morality and ethics in operations (C4, C5 and see details in section 3.5). Changing civil servants' attitudes is also important for this project (C5). However, this project

is quite abstract. It is not easy to change ideas, because at the higher level there are still some cases of corruption (C4).

3) Organisational accountability

For organisational accountability, superiors should assess and evaluate the performance of their subordinates, in order to promote or penalise. The controlling and monitoring system is important for this process. If superiors do not concentrate much on internal control or even internal audit results, neither do officials (B1, C5, D2, E1).

If wrongdoers are under that executive's group, the case may be ignored. Wrongdoers can avoid being penalised. Wrongdoers may be changed from one position to another position. For example, if wrongdoers' jobs were related to money, executives will find jobs for them that do not relate to money, although I think these people will just cause problems for the new divisions. In addition, there are normally reasons why wrongdoers escape punishment. For example, executives may have known about this activity beforehand, or wrongdoers have a personal relationship with executives. It is not easy for internal auditors to deal with. ... Sometimes I think my job is not important. Why should I pay so much attention to this, when no one else cares about it. (B1)

This shows that an internal auditor (B1) is aware of executives' reluctance. Executives of departments are unconcerned with this and, moreover, do not pay much attention to financial statements (B1). As mentioned earlier in section 5.4, departments implemented the GFMIS in order to exchange information faster and to improve transparency. However, executives do not read reports through the GFMIS (A2, A3, B2, B3, C1, D1, E2, E7, E9, E10, E11). They get their officials to reproduce these reports in a more readable format.

With regard to internal auditors (A1, B1, D2, E1), at the present time they have to use risk analysis to prioritise which offices should be audited first, because the number of internal auditors is inadequate. Risky divisions or offices, such as those with a lot of revenue and divisions, or offices that have not been audited for a long time are the first group to be examined (A1, B1, C5, D2, E1). Auditing is to ensure efficiency and effectiveness in operations as well as to uncover any incidences of corruption. However, departments lack some auditing specialists such as IT auditors (E1).

At this time, there are still some problems for internal auditors. The number of internal auditors is not enough for operations. We have to decide which divisions or sections should be audited. The risky divisions or offices are first audited. ... During this time, we have a lot of duties but the number of internal auditors is few. We cannot increase the number of staff because we do not have permission to do so. The OCSC aims to reduce the number of officials but it does not study the system or

positions of other departments. Therefore, there are some problems which have arisen. (B1)

From the statement, there are some limitations of internal auditors. Internal auditors cannot perform well because the number of internal auditors is insufficient. The government forced the OCSC to produce these guidelines and reduce the number of officials, without focusing on differences among positions. This situation affects organisational and administrative accountability directly.

Some executives of departments do not want internal auditing to scrutinise certain transactions because they are a party in that process, or they have a personal relationship with a wrongdoer (B1, C5, D2, E1). One senior auditing staff (B1) mentions that:

Sometimes I can get to examine these, but only in order to give recommendations to them, rather than scrutinise for signs of corruption. ... The department rarely gives any penalty to a wrongdoer and I do not have any power to do this. (B1)

Internal auditors sometimes cannot obtain an appropriate level of cooperation with audited organisations because they think internal auditors are out to try to uncover their mistakes (A1, B1, C5, D2, E1). This is almost the same situation faced by external auditors.

It is sometimes difficult to have proper cooperation with audited organisations. They do not give proper responses. When we ask for some information, they sometimes do not give the information as soon as we would want. They believe that we are trying to find mistakes so they do not want to cooperate. (External auditor)

One interviewee (A2) mentions the internal control system should be better because staff can obtain information as soon as they want. Departmental executives can check and approve transactions at anytime. However, there are some misunderstandings about internal control and the GFMIS. For example, for the GFMIS, the executives may give their username and password to practitioners (E2), while internal auditors do not have a username and password (E1). In addition, executives rarely attend seminars about internal control (B1, C5, D2, E1). These obstacles do not help in improving the internal control system (E1, E2). From the internal auditors' point of views (A1, B2), they think that staff in departments may not understand the themes of an internal control system. Departmental staff think that internal control is a duty of the Internal Auditing Division, though different positions or jobs have different perspectives. However, after extensive training, they now have a better understanding (A1, B2).

In the past, civil servants including executives did not know and understand much about internal control. They believed that this topic was the responsibility of internal auditors. Therefore, they passed all responsibility to the Internal Auditing Division. They wanted us to do everything. They did not pay any attention to seminars about internal control. When the CGD held seminars for internal control, executives normally assigned other officials to attend the seminars. This situation did not support the system. However, after the government paid attention to this topic, they are more interested in this topic than in the past. Many of them now know that internal control is important and relates to their activities. However, some executives do not understand the concept much. For instance, they give their GFMIS password to practitioners. This does not support improved internal control. (E1)

From the statement, there are some problems of understanding and competency of civil servants. Some officials do not have a full understanding of the projects they are involved in implementing. They applied the projects too early⁶. This reveals problems relating to education and training in the public sector.

Internal auditors realise that their job is important to the bureaucratic system. However, all internal auditors mention that other officials in the organisations do not think like that (A1, B1, C5, D2, E1). Some executives of departments do not pay attention to internal auditing (A1, B1, C5, D2, E1). In some cases, this is a possible cause of difficulties in cooperation between internal auditors and other civil servants.

At the present time, the Comptroller General's Department wants to improve the quality of the internal auditors by raising an idea about Certified Public Governmental Internal Auditors (CPGIA) (A1, B1, C5, D2, E1). In the near future, internal auditors will have to pass an exam to get this certificate. The CGD wants to do this because it wants to improve the quality of this job and support the new human resource management system (A1, D2). This project can improve professional accountability. In this case, the CGD is as a professional peer for internal auditors, who perform professional jobs. The CGD sets standards of internal control and wants to improve and uplift the quality of this profession (A1, B1, C5, D2, E1). However, some internal auditors consider this project as a burden and a waste of their time (C5, D2, E1). They do not think it is appropriate to implement. The problem seems to be understanding what the government wants to do.

I know about the CPGIA. I know that I have to sit the exam in order to get the certificate. However, I do not know what I will get after I pass the exam. I think it wastes my time. I have to attend seminars and training. I have a lot of work to do and I have to waste my time on something without knowing what the result will be. I do not think it will make any difference. (E1)

⁶ This issue will be discussed later in section 5.8.

5.4.3 Answerability

In this part, the concept of answerability is discussed. Table 5.5 presents results about to whom accountors are answerable.

Table 5.5 Answerability

Accountors/ For	Senior staff – higher level (n = 4)	Senior staff – lower level (n = 11)	Practitioner – higher level (n = 10)	Practitioner (n = 9)	Total (n =34)
Answering questions, complaints and petitions from the public	3 75%	2 18.2%	4 40%	2 22.2%	11 32.4%
Answering questions, complaints and petitions from public sector organisations	-	4 36.4%	1 10%	1 11.1%	6 17.6%
Answering questions, complaints and petitions from superiors	4 100%	11 100%	10 100%	9 100%	34 100%

1) Public accountability

In the case of public accountability, departments and officials have a responsibility to handle petitions and complaints from the public and to provide answers. However, from Table 5.5, only eleven interviewees think of this role. Internal auditors are responsible for dealing with any complaints relating to money or allegations of corruption (A1, B1, C5, D2, E1). They focus on corruption or fraud. Citizens or civil servants can complain by email, post or direct to internal auditing division (A1, B1, C5, D2, E1). When the internal auditing division receives a query or complaint, they will forward this to the director of the departments who will decide on the correct course of action. The director can choose to either ignore or follow up the case (A1, B1, C5, D2, E1). If the better, the director appoints a committee, or asks internal auditors to be responsible for this (A1, B1, C5, D2, E1). The process can take at least a year to finish. However, if the complaints are not related to money, they are passed to other divisions.

Regarding replying to the public, if the questions relate to a responsibility of mine, I can answer the questions as soon as possible. However, the questions sometimes relate to topics, which are the responsibility of other divisions. In such cases, I have to pass the questions to staff in other divisions. I do not know when the public will get answers. ... In the case of accusations, I will submit the information to executives to deal with. What happens then depends on what the executives decide to do.

With regard to complaints, the process takes some time to finish. It is normally about a year. The investigating committee has to investigate the case. It is not easy for them to summarise. They have to be careful handling such cases. (C1)

From the above statement, the decision of executives of departments plays an important part in determining how questions from the public should be handled. Departments use web boards to answer questions from both civil servants and citizens (A4, A5, C2, D3, E5). IT staff are responsible for checking the comments and questions being posted and passing them on the relevant divisions to answer. First of all, IT staff will wait for the relevant staff to answer questions on the web board by themselves. If nobody answers the questions, the IT staff will forward these to the relevant divisions (A5, B5, C2, D3, E5). The time of response varies from case to case (A5, B5, C2, D3, E5). IT officials cannot force officials from other divisions to do what they want (A5, B5, C2, D3, E5). This relationship is based on cooperation, not hierarchy, and is horizontal.

PR divisions have a call centre which handles questions from citizens (B6). If call centre staff cannot answer certain questions, they will forward them to the most appropriate divisions for a response (B6). In such case they will record contact details in order to call citizens back. Officials mention that they do try to answer all the questions they receive from the public, and record all types of questions in their database (B6).

2) Administrative accountability

In the case of administrative accountability, departments follow laws and regulations. If auditors and controllers require certain information, staff are expected to provide this (A3, B3, C1, D1, E2, E8, E9, E11, E12). However, some difficulties in cooperation still occur, particularly for external auditors.

I usually follow the laws and regulations to give information to external auditors. However, if there is a special request for some information, I may or may not give auditors the information they want. It depends on the information. (A3)

Based on the above statement, officials may not, in fact, provide auditors with all the information they want. Rather this depends on the sort of information asked for. This can link back to human sympathy of civil servants. External auditors will receive more information if officials decide to apply a sense of morality. If officials want to help auditors and pay attention to public benefits, they will provide more information to auditors.

3) Organisational accountability

For organisational accountability, subordinates promptly respond to their superiors requests, as shown in Table 5.5. There is no problem with direct superiors getting information as soon as they want.

If executives require any information, I have to provide this as soon as they want it. I sometimes cannot provide the information that quickly but I try my best to do so. (B4)

5.4.4 Reflection

1) Transparency

With regard to transparency, in the case of public accountability, there are several forms of communication, such as websites, annual reports, brochures and paper documents, used by departments when providing information to the public. Although both the government and departments have the intention of providing information to the public, there are some problems associated with doing so, such as the availability and reliability of information. For the availability of information, annual reports and other information on websites cannot be accessed by some groups of Thai people. It is difficult for people in rural areas to gain access to the internet, and the distribution of annual reports is limited. In fact, some departments had ever produced annual reports, but as a source of information they were rarely used by the public (E3, E4). From the interviews, officials are aware that there is a problem of availability of information, primarily due to the limited budget.

For the reliability of information, although departments check information before making it public, there is still some information that cannot be guaranteed by departments. For example, financial statements are unaudited so it is possible that there will be some incorrect information in the accounts. Since citizens do not pay that much attention to financial statements or indeed use this information, departments continue to provide this kind of information to the public. A lack of interest by citizens can, thus, hamper the enhancement of accountability in the public sector.

This lack of interest possibly occurs as a result of several factors. First of all, financial information is not easy for laypeople to understand. In addition, there are many processes if they want to get involved. It is difficult for them to access departmental information, particularly in rural areas. Moreover, some Thais may think that their representatives already do this job for them, and indeed if this were the case then there would be no issue with citizens' lack of interest. However, it is

possible that this lack of interest can support corruption cases. Many Thais are aware that there are problems of corruption. They think it is difficult for the government to solve the problem (Suan Dusit Poll 2006, in Thai). In addition, they have no confidence in the bureaucratic system (Suan Dusit Poll 2001, in Thai) and may not want to report any incidences of corruption, which they may encounter (section 3.2).

Some civil servants are aware of the need for information to be reliable. They check some information, such as news and departmental background, several times. However, for financial information, officials cannot provide final audited financial statements. If they have to provide this kind of information, they present the unaudited one. This can imply that they do not focus very much on the reliability of information.

With regard to timely information, there are problems with the information contained in both websites and annual reports. For annual reports, departments normally produce the reports quite late. However, since the public have no particular interest in the reports, departments are doing very little to solve this problem. For websites, while information about service delivery is updated, information about departmental performance is not. Again, this situation persists because citizens are less interested in departmental performance, and are mainly concerned with the information about services.

With regard to administrative accountability, the main problem of this relationship is cooperation. It is sometimes difficult for auditors to get information as soon as they would want. Thai civil servants work less well if they have to work as a team (Virushaniphawan 2004, in Thai). However, due to requirements by law and regulations, departments have to give reports to auditors. In some cases, executives tell their subordinates to fully cooperate with auditors and controllers. There are some differences between the level of cooperation experienced by auditors and controllers, controllers not having as many problems as auditors because controllers are not looking for mistakes. Due to the implementation of the reward system, some departments fabricate information, so auditors and controllers have to work harder to investigate incorrect information. This problem relates to the reliability of information.

In the case of organisational accountability, there is no problem with superiors obtaining information from subordinates. Even though the government implemented the new GFMIS project in order to facilitate operational systems (see

section 3.4), superiors still ask their subordinates to produce reports for them. This also indicates a lack of interest in new techniques or new projects, and problems with the competency of civil servants. Sometimes neither superiors nor subordinates want to change things. They focus on what they are comfortable with and are resistant to change. This is related to a characteristic of Thai civil servants, i.e. that they prefer conservatism (Virushaniphawan 2004, in Thai).

However, if their superiors insist that they want to change, then civil servants have to do. If they do not, they would face some problems, particularly in relation to their jobs or positions. This represents the importance of pressure from a powerful group of people. It is possible that there are some problems with the competency of civil servants, including education and training, and the capability of departments. Thai culture, values and characteristics, particularly grateful relationship orientation, e.g. a *bunkhun* relationship, and personal relationship, influence processes of access to information. Some people find it easier to access departmental information than others. These ideas relating to Thailand are discussed in Chapter 7 and factors affecting the accountability are further discussed in Chapter 8 (section 8.3).

2) Scrutiny

For public accountability, public participation is an important element in public scrutiny (section 2.6). In this research, citizens are not interviewed. However, from the point of view of civil servants, citizens pay more attention to service delivery than departmental performance. This can confirm that Thai people focus on their own self-interest instead of others. Service delivery relates directly to citizens but departmental performance seems to be far away from citizens' attention. The media plays an important role in the relationship, because it is the medium between the government or departments and citizens. From the results, departments concentrate on providing information and responding to the media. In fact, they spend their time preparing information for the media. However, the media cannot focus on every case. This situation can actually encourage fraud, mismanagement and corruption, and deter accountability mechanisms.

In the case of administrative accountability, controlling and monitoring are the main responsibilities of auditors and controllers. While there is no problem with their participation, there are some factors, such as intimidation by wrongdoers and familiarity with departments, which can obstruct the operational process. Some

auditors also have part-time jobs, as certified public accountants, so conflict of interest can occur.

For organisational accountability, the reluctance of executives of departments and civil servants in internal control is one of the most important factors that can deter accountability. Some civil servants do not understand the concept of internal control well. In addition, they sometimes focus on only their own responsibility. In other words, officials do not think the system is important, and do not want to waste their time studying the new system. In addition, civil servants may feel that, as a not-for-profit organisation, they do not really have to focus on operations. In the worst cases of reluctance, it is possible that some officials actually support mismanagement or corruption⁷, so, naturally, they do not want a strong internal control system. The behaviour of some departmental executives shows that they do not understand much about internal control, for example, they give out their GFMIS user names and passwords to accounting staff. This can be a problem of education and training.

When executives of departments ignore internal control, it sends a signal to other officials to do the same. Both promotions and penalties are decided by executives. Therefore, it is no wonder that subordinates are ready to follow their executives lead. Nevertheless, some researchers believe that loyalty to superiors can help to enhance accountability (Frink and Klimoski 2004). In the case of Thailand, personal relationship, *phak phuak*, *bunkhun* relationship, *sakdina* and the hierarchical system are quite strong (see details in section 3.2), while loyalty can sometimes be an obstacle to accountability. Although many Thais are more individualism, they are ready to follow collective ideas if they earn benefits. In this case, the bureaucratic system is a hierarchical system. They have to follow superiors⁸.

Not only do civil servants have problem, but also standard setters. Both the CGD and the OAG launched guidelines about internal control. This made some confusion for civil servants. This shows a problem of communication within the bureaucratic system.

3) Answerability

In the case of public accountability in terms of service delivery, there are not many problems. Departments have a call centre to respond to the questions from the

⁷ Information in relation to corruption is discussed in section 3.2.

⁸ More discussion about this issue is in Chapters 7 and 8

public. However, from the findings, it would seem that the processes of answering accusations or complaints are time-consuming, since departments have to investigate each case individually. Some officials do not want to pay attention or deal such cases and may try to delay the process. Answering accusations or complaints is an extra duty and a civil servant's normal duty will take precedence. However, if the complainers are important people or if they have a personal connection with certain civil servants, then the process will be faster. This is confirmed by the researcher's own experience. This links to Thai values that Thais pay attention to relationship and social interaction (see details in section 3.2). They love creating relative hierarchy (section 3.2). In addition, due to grateful relationship orientation, this kind of values supports favouritism, which leads to prejudice in operations. A good example is promotion given to civil servants discussed later in section 5.6.

For administrative accountability, there are not many problems involved in answering both accusations and questions, because this relationship is mainly based on legal requirements. Nevertheless, if departments and officials possessed a sense of morality, auditing and monitoring processes would be more effective because both groups normally have different objectives. Therefore, individual motivation is important for effective processes.

In the case of organisational accountability, there is no problem regarding superiors getting answers from their subordinates. As mentioned earlier, superiors are responsible for awarding promotions or penalties to subordinates. In addition, the Thai bureaucratic system is a hierarchical system (see Chapter 3). Officials know that they should respond to their executives as soon as possible, and they normally follow what their superiors want.

From the findings, it can be summarised that accountors respond to different accountees in different ways. Accountees who have direct power over accountors can get a better response from accountors. In this case, accountors consider their superiors' requirements to be above those of other accountees. Officials rely on organisational or bureaucratic accountability. In addition, accountors focus on accountees who may have some influence on their career. They are motivated by career advancement. Additional to superiors, from the findings, another accountee paid attention to is the media, which can publicise departmental information to the public. This implication comes from the fact that when departments have a press conference, both superiors and subordinates make sure they are well prepared.

Officials do not, however, pay that much attention to citizens, with the exception of some powerful individuals, or someone with whom they have a personal relationship.

5.5 Standards of accountability

The interest of civil servants towards the concept of good governance

After the Asian economic crisis in 1997, the concept of good governance has been widely discussed in Thailand (see section 3.5). The Good Governance Royal Decree was promulgated to be a guideline for departments to follow, so as to improve their operational process and to improve governance. Many projects have been implemented due to this Decree.

Some interviewees are unaware of good governance or are only vaguely aware of the concept of good governance (A6, C4, E1, E2, E3). From the staff perspective, some interviewees think that public sector reform, particularly the introduction of the good governance approach, will change and improve their operational styles and performance (A1, B7, E6, E9, E10, E11, E12). While some officials use the idea of good governance as an operational framework, others think this idea, as well as reform and the Good Governance Royal Decree, will have little effect on their responsibilities (A6, C4, E1, E2, E3). One PR staff member mentions that

My responsibilities rarely change because I get more freedom to work already so this Decree does not affect me at all. I have the same responsibilities as before the implementation of the Decree (A6).

From this above statement, A6 thinks of good governance only in relation to freedom in their work place, i.e. there is no awareness of its effects on other people's roles. One senior internal auditor mentions that

I think the theme of good governance does not help to improve the quality of the operation and performance because we have all laws and regulations to control and monitor the operational process. I think it depends on officials rather than the system. (E1)

This statement implies that the attitudes and behaviour of civil servants are more important than other factors. Another accountant (E2) thinks that the good governance approach affects other jobs, such as officials in the procurement division, rather than accounting jobs because an accountant is controlled and monitored by regulations already. Some officials do not clearly understand the concept of good governance. In addition, some civil servants do not want to change what they had been doing before the implementation.

The job I have is also the same as before. I do not think it has changed or is different. ...For example, the government wants us to use an information technology system to communicate within departments, but executives still want paper documents and do not want to use IT. Therefore, we have to produce pretty much the same style of reports as before. (E7)

One internal auditor thinks that the interest in good governance depends on executives (E1).

For any issues, if the executives are interested in certain projects, these projects are easier to implement successfully. Easier than projects that the executives pay no attention to because officials are ready to follow what the executives want them to do. Some officials only want to follow what the executives want them to do. ... For the concept of good governance, it also depends on executives. If executives focus on this topic, other civil servants will be ready to follow. Therefore, if the government wants to change something within organisations, executives are important for doing this. ... In addition, executives know more about governmental plans and policies so they will know what the government wants them to do and aim for them. (E1)

The government implemented the performance assessment system and improved the monitoring system (section 3.4). Therefore, some interviewees are aware of these criteria. For example, a senior accounting official (A2) mentions that she knows and understands the concept of the Good Governance Royal Decree. She realises that transparency is an important issue, and that citizens are an important part of governance. The monitoring and controlling system is stricter than before. Therefore, she has to perform as best as she can. The positions of employees are the main factor determining which officials understand this issue. Civil servants pay attention only to their jobs. Therefore, they focus on projects arising from the Good Governance Royal Decree that relate directly to their duties.

A civil servant from the OPDC and an auditor from the OAG think the concept of good governance is very important for operations at this time. This illustrates the difference between officials who have different positions, duties, motivations and educational background. Ranking of civil servants is also an important factor to explain how they think.

The concept of good governance is important for operational processes. I think departmental operations are better than in the past. Civil servants pay more attention to their duties and responsibilities. The processes are more systematic than before. (OPDC staff)

This statement is different from the civil servant who believes that her responsibilities are the same as they were before the introduction of the concept of good governance.

The external auditor expresses the idea that while the Good Governance Royal Decree attempts to make operational processes more transparent, in fact it does not.

Although the Good Governance Royal Decree helps some processes become more transparent, in fact it is not. There are still some processes that are not transparent. For example, e-auction seems to be a transparent process but people can find the ways to benefit themselves. For example, one company uses different names for bidding and civil servants help the process. ...At the present time, it still depends on people's integrity. The process seems to be transparent but in fact it is not. (External auditor)

Standards for professional jobs

For some professional roles such as accounting and internal auditing, employees have to follow specific laws, i.e. there is supposed to be professional accountability. Some professions have their own code of ethical issues. For example, the Comptroller General's Department has an ethical standard for accountants to follow (A2, B2, C1, D1, E2). Nevertheless, it is only a standard so there is no penalty for non-compliance. Some departments do not pay attention to such matters. At the first stage of the implementation of internal control in the public sector, both the CGD and OAG launched standards for internal control (B1, D2). This caused some confusion amongst civil servants. For providing information, departments adhere to the Official Information Act. This act relates directly to transparency. This issue will be discussed later in Chapter 6.

Service delivery

With regard to service delivery mentioned in the Decree, departments have to present their plans to the public, within certain time limits (section 3.5). Officials may have to implement improvements themselves in order to keep within the time limits because if they do not, it will affect operational results. This topic is one of the KPIs, and civil servants now pay more attention to citizens due to this project (A6). For KPIs, departments normally set targets that they think they can achieve. Unsurprisingly, many departments reach their targets.

Some departments want to reach targets and to do this they try to do anything they can. Some of them fabricate the information. They may think we will not discover this but we do. In addition, some of them try to set reachable targets. However, for this one, the targets have to be evaluated by the committee. Some targets are acceptable but others are not. (OPDC staff)

Codes of conduct

For codes of conduct for civil servants, departments and civil servants normally follow the codes produced by the Office of Civil Service Commission (OCSC) (A2, C4). Some departments and some divisions produce their own codes (C4). These codes are only a guideline for departments and officials to follow. Departments can produce their own codes. With regard to the Good Governance Royal Decree, departments and civil servants have to use this Decree as a guideline in order to enhance accountability (OPDC staff).

5.5.1 Reflection

Regarding standards of accountability, in this research, the main law for enhancing accountability is the Good Governance Royal Decree. From the findings, it appears that some civil servants do understand and know the aims of the Decree. However, there are also some officials who are not really interested in the Decree. Some of them dependent on rank/position do not understand how the Decree affects their operations. Higher-ranking officials realise and understand better than lower-ranking officials because some of them are involved in policy making or receive their instructions directly from executives. Lower-ranking civil servants, meanwhile, will just comply with whatever their superiors want them to do.

This shows that for the Thai bureaucratic system civil servants normally take their lead from executives. Practitioners rarely propose ideas to their superiors. Someone who disagrees with executives will normally just keep quiet. Operational processes in the public sector are a result of executives' decisions and ideas. Differences in competency of civil servants and in access to information are among factors affecting the interest in the Decree. In addition, individual motivation and incentives are also important.

For other standards and regulations, both departments and civil servants only follow what they are supposed to follow. However, some standards, such as codes of conduct or codes of ethics do not affect officials' career or benefits, so civil servants do not pay much attention to these. Civil servants pay more attention to laws and regulations that relate directly to their duties, or which can give them reward or penalty.

Laws and regulations in the public sector are quite flexible and allow departments to use their own judgement. In fact, it is sometimes not easy for practitioners to interpret the laws and regulations. For operations, at the moment,

departments have to set targets for KPIs. These standards of operations are quite clear for civil servants to follow. Clear standards and laws can help enhancing accountability.

5.6 Effects

With regard to public accountability, departments are scrutinised by citizens and sometimes the media, which in turn is accountable to news recipients (A6, B5, B6, B7). Though may be scrutinised by the public, it is not clear what will happen should something be found to be amiss (A6, B5, B6, B7). As for complaints and accusations by the public, the consequences are not clearly specified and there is no information provided on how departments will handle these cases (A6, B1, B7, C2, C5, D2, D3, E1, E9, E10). Corruption cases will normally depend on the results of an investigation, which can take quite a long time, i.e. nobody actually knows what the exact result will be (B1, C5, D2, E1). It is difficult for civil servants to know about effects. Some wrongdoers can escape without penalty, if they have powerful supporters.

It is quite difficult to tell what the effects on me will be, should I receive complaints or accusations. Although there are some laws and regulations which mention about penalties, there are more factors than many people know. It sometimes depends on the evidence or excuses. That means it depends on the cases. There is no exact result for the cases. Therefore, no one knows the exact results. ...The decision of departmental executives is important. Some executives can ignore some complaints from civil servants because they do not want to investigate the situation. They will do this when the complaints are related to someone the executives know well. (B1)

Promotion is also difficult for civil servants to predict because some executives do not use appropriate standards.

For rewards, it is not clear. Some staff do receive a promotion but they do not deserve this promotion. Some officials may work very hard but cannot get a promotion, because executives do not know them or they want to promote someone else. It is quite easy for the Thai public sector to award a promotion to someone the executives want. The rotation system is also important for promotion. If you received a promotion last year that means this year, even though you may work very hard, you may not get promotion. Executives will promote other officials. On the other hand, penalties are different, because the process takes a long time and no one knows what the outcome will be. I do not know and I cannot make any prediction. It is not easy to know. It depends on evidence and other issues such as personal relationship with executives. It is possible that someone can escape penalty if they have a personal relationship with executives. I think no one can predict the results. (C5)

From the above statement, there are many factors affecting promotion or penalty. Superiors' decisions are the main factor. Personal relationship is also an important factor for processes of performance assessment and promotion. Due to a

hierarchical system, even if civil servants felt that a particular promotion was unfair, they will not say so. Ideas relating to culture and values will be discussed in Chapters 7 and 8.

Regarding service delivery, the effects are not clear either (A6, B7, C2, D3). Although the public are entitled to make complaints, the process of determination is dependent on executives. Civil servants do not know what will come of the complaints received. Some cases may be ignored while others may be dealt with. It depends on a number of factors (A6, B7, C2, D3). Some people complain anonymously and these are the kinds of cases which departments are likely to pay scant attention to (A6, B1, B3, B7, C2, D3).

There are many complaints that the department receives. It is impossible to deal with all complaints. We have to select and decide which complaints we will manage. If complainers complain anonymously, we rank this kind of complaints lower than other complaints, because of the amount of time it would take to investigate. Plus, we cannot be sure that the complaints are true or not. (B1)

The severity of the case is also taken into account (A6, B1, B7, C2, C5, D2, D3, E1). If it is only about delivering services, it is possible that nothing will happen, but if it is related to corruption then it will be sure to be investigated (A6, B1, B7, C2, C5, D2, D3, E1). Nevertheless, if citizens do not follow the case up, departments may not spend much time on investigation (B1, C5, D2). In addition, if civil servants have a lot of power, it is sometimes difficult for complainers to get the results they want (B1, C5, D2, E1).

With regard to administrative accountability, there are no serious penalties for unintended and less severe cases, such as incorrect financial statements or performance reports. Controllers and auditors just ask officials to amend the reports (A2, B1, B2, C1, C5, D2). However, for corruption cases, there is a range of penalty, dependent on the particular case (A6, B1, B7, C2, C5, D2, D3, E1). It is possible that wrongdoers may not get penalised if they are powerful enough (B1, C5, D2, E1).

I sometimes do not know what will happen in a case, because our responsibilities are to scrutinise departmental performance and reports. We just report the audit results to parliament and audited organisations. Therefore, it is up to them to decide what should be done. Our job is done already. (External auditor)

The government has now implemented a reward system in order to provide an incentive for effective operations (section 3.5). Regarding reward, after the implementation of the new performance assessment system, departments can be rewarded if they reach their targets (OPDC staff). The government wants to persuade departments to be more efficient and effective in their operations (OPDC staff).

However, in order to ensure they will receive reward, some departments create information in order to appear to have reached their targets. This does not support accountability in the public sector.

With regard to organisational accountability, all interviewees mention that by the end of the year departments conduct individual assessments to decide who will receive promotion. Performance during the year will be assessed in order to determine who will be promoted. However, good performance does not guarantee that those staff will get promotion (A3, B1, B3, C5, D2, E1, E10, E11). It sometimes depends on other factors such as personal relationship, *phak phuak*, or rotation.

For promotion at the end of the year, it sometimes depends on the relationship between executives and civil servants. Some officials get a promotion because they are 'phak phuak' of executives. Some of them get it because of rotation. It is possible that performance does not affect giving promotion. The process is not clear. (B3)

With regard to the evaluation system, all interviewees mention that it is only a one-way evaluation. Only executives can evaluate their subordinates. It is difficult for civil servants to complain if they feel the assessment result is unjustified. Executives hold all the power, as they determine whether to penalise or promote. As the external auditor mentions

...If subordinates do not follow superior's requirement, they may get transferred, framed, not promoted. In the worst case, they may be accused of wrongdoing. ... It depends on civil servants. They should be stronger and not follow some inappropriate order. (External auditor)

5.6.1 Reflection

This research does not focus much on the effects of accountability. However, from the findings, the government and departments do not appear to have clear effects of cases of corruption or mismanagement. This can inhibit the enhancement of accountability, because clear effects can help enhancing accountability. Moreover, Thai values such as personal connections, *bunkhun*, and *phak phuak*, can influence the process of decision making on giving effects to accountors. Some Thai people accept this situation as they also accept inequality in their society. They have been familiar with these values since they were young (section 3.2).

The unclear effects are also a feature of the promotion process. It is sometimes not clear why some staff are being promoted. This is one of the obstacles that deter accountability, because it seems that executives can use their power to do what they want. This situation does not help in enhancing accountability in the Thai public sector. Due to some Thai culture and values, the rewards and punishments

which should be given to the accountor may not follow in the way that they should. Rewards may be given to someone who is not worthy, while wrongdoers may escape penalty. Ideas of culture and values are discussed later in Chapters 7 and 8.

5.7 Summary

With regard to the accountability relationship in the Thai public sector, there are some factors that can affect and explain the relationship and accountability mechanisms. The main factor is Thai values, culture and characteristics, and in many cases, some values, such as grateful relationship orientation, i.e. *phak phuak*, *bunkhun*, and personal relationship, can help and support the accountability relationship. This can be both a benefit and drawback. It can help the relationship run more smoothly. By contrast, it can result in some inappropriate behaviour such as helping wrongdoers.

Collectivism can make accountors focus on group thinking. However, Thai people are more individualistic now than in the past (section 3.2). People focus on themselves instead of other people. They focus on their jobs and their benefits. These values can be the reason why accountors focus more on their superiors than on other accountees. The incentives are for themselves.

Accountors, in terms of either departments or individuals, do know what their roles are (section 5.2). They know to whom they should be accountable either by legal requirements or hierarchy. However, although they may have knowledge of this, how they practise it is another matter. Some staff (e.g. PR staff) know that they should be responsible to the public as well as to executives of departments. Nevertheless, from their answers, they focus more on the tasks carried out for executives (sections 5.2 and 5.3). This situation confirms the previous study that civil servants do not focus much on the public (Virushaniphawan 2004, in Thai). Although it is true that subordinates are accountable to their superiors, some positions have direct responsibilities and connection to the public. In this case, they are also accountable to the public but some do not focus much on this.

Civil servants only pay attention to that which is of benefit to them. For example, executives determine both rewards and penalties, so if they do not follow orders of their superiors, they risk being punished. Still, although they may not actually receive a reward, they do not want their executives to dislike them. With regard to the Thai *sakdina*, some executives are used to having power and do not

want officials to initiate any conflict or argument with them. Some of them feel that they lose face if their subordinates argue with them.

Career opportunity sometimes depends upon executives. Personal relationship, and grateful relationship orientation, i.e. *bunkhun* relationship and *phak phuak*, are factors influencing who will get promoted. Therefore, civil servants want to be a member of the executive's group. Some executives love hearing only praise by subordinates. Therefore, they feel more benevolent to this group and will promote them regardless of performance. This situation leads to the case of fraud and corruption, because no one feels able to stand up to executives. Civil servants try to focus only on what matters to them, and on protecting their own position.

With regard to the relationship with the public, the public cannot give civil servants any rewards. Even though citizens can complain, they cannot determine the penalty directly. It has to be sanctioned by executives. This summarises the relationship in the case of organisational accountability influencing public accountability. Civil servants normally rely on organisational accountability or bureaucratic accountability.

Thai values do not affect only accountors, but they also affect accountees. A lack of interest in public sector performance derives from many factors and one of them comes from Thai characteristics and values, whereby citizens can easily accept inequality in their society (section 3.2). Citizens may think of karma. They cannot change anything. In addition, it is possible that accountees do not pay attention because they fear threatened by civil servants and politicians. From previous research (section 3.2), citizens do not know where to report and they do not want to involve the case. This represents the problems of communication with the public because some people do not know where they can send complaints. In addition, some people report anonymously (section 5.4).

Some interviews mention that politics is the determining factor of the bureaucratic system at the present time. This is confirmed by the poll that politicians deal with the process of transferring civil servants (Suan Dusit Poll 2001, in Thai). Executives of departments have to follow politicians' requirements because politicians are the direct superiors of the executives. This can show that executives also do things for their own benefits. They rely on bureaucratic accountability.

The factor that supports the use of Thai values and culture is that standards and effects are not clear. Departments and executives can use their own judgement,

and when they do so, Thai values and culture, such as patron-client, *phak phuak*, and *bunkhun* play an important part in the accountability relationship. This can lead to corruption cases. The ideas in relation to culture and values will be discussed in Chapters 7 and 8.

With regard to characteristics of Thai civil servants discussed by Virushaniphawan (2004, in Thai)⁹, although the results of this research cannot be generalised to include all civil servants, the interviewees gave opinions and examples that can be linked to Virushaniphawan's characteristics. There are some similarities and differences among these. The similarities include the abuse of power and position¹⁰, the patronage system¹¹, and individualism¹². The differences, during this time, are that civil servants focus more on citizens and do not consider themselves superior to citizens. Certain characteristics, i.e. flattery and conservatism, cannot be summarised from the results. In summary, during the period of this research, some behaviour still persists which does not help with enhancing accountability in the public sector.

5.8 Constraints

As a result of public sector reform, many new techniques were implemented in the Thai public sector. Some officials have not been familiar with the new systems. In this part, the constraints from the reform and the implementation of the concept of the good governance are reported and discussed. The constraints can be classified into six main criteria as shown in Table 5.6

Table 5.6 Constraints

Officials/ Constraints	Senior staff – higher level (n = 4)	Senior staff – lower level (n = 11)	Practitioner – higher level (n = 10)	Practitioner (n = 9)	Total (n =34)
The number of civil servants and qualification	4 100%	7 63.6%	6 60%	1 11.1%	18 52.9%
Civil servant's perspectives and understanding	2 50%	8 72.7%	-	2 22.2%	12 35.3%

⁹ Details are in section 3.2.

¹⁰ Superiors sometimes ask subordinates to sign risky documents (section 5.3)

¹¹ An example of this is when executives help wrongdoers whom executives know very well (section 5.4)

¹² Some civil servants focus more on their own responsibilities, and there are some difficulties in working as teams and in cooperation (sections 5.3, 5.4 and 5.8)

Table 5.6 Constraints (con.)

Officials/ Constraints	Senior staff – higher level (n = 4)	Senior staff – lower level (n = 11)	Practitioner – higher level (n = 10)	Practitioner (n = 9)	Total (n =34)
System and equipments	1 10%	4 36.4%	6 60%	1 11.1%	12 35.3%
Time constraint	-	3 27.3%	1 10%	-	4 11.8%
Cooperation	2 20%	6 54.5%	1 10%	1 11.1%	10 29.4%
Budget constraint	-	2 18.2%	1 10%	-	3 8.8%

5.8.1 The number of civil servants and qualifications

As shown in Table 5.6, one of the most important constraints from a civil servant's point of view is about civil servants. First of all, one project arising from the reform is to reduce the number of civil servants, in order to reduce government expenditure (OPDC staff). The government has an early retirement campaign and when officials retire, the positions are cancelled. This project affects accountability directly in some fields. For example, the number of internal auditors is inadequate yet they cannot recruit new staff (B1, C5, D2, E1). This can affect the quality of internal auditing, and can deter both organisational and administrative accountability. One interviewee (E1) mentions that the Office of the Civil Service Commission (OCSC) does not study the nature of each department and each job. In addition, departments lack not executives or planning staff, but operational staff because the government has not reduced the number of executive positions.

I know that the government aims to reduce operational cost by reducing the number of civil servants. I know the importance of this project. However, there are differences among departments and divisions. For some divisions, like my division, we have only 7-8 persons but we have to scrutinise a lot of offices. We have a lot of provincial offices. The OCSC should study the system before the implementation. I think the OCSC did not study the system. There are some differences among positions. However, the OCSC applied the project in the same way. (C5)

The government decided to change the types of civil servants. In the past, when officials retired, they received a pension from the government for the rest of their life. However, after the reform, the government stopped this system. New officials are normally appointed to the departments but on a short term contract (A6). This also causes problems because a highly qualified person, particularly in the fields of IT, accounting and auditing, does not want to work for the government because the salary and welfare are not attractive (A6, B5, C2, E5). Working in the private sector, people have the opportunity to earn a higher salary. Therefore, the

bureaucratic system lacks high qualified civil servants. This can affect operational processes, particularly a process of scrutiny and performance evaluation.

5.8.2 Civil servant's perspectives and understandings

From the interviews, twelve interviewees mentioned that some executives and officials in the departments are still confused and do not understand the concept of good governance. For example, one senior member of accounting staff (A2) does not know the real aims and outcomes of the GFMIS system, only that as an operational process it is faster than before.

After the public sector reform, there are many projects implemented by the government. I have to study the new systems. It is sometimes difficult to understand. ...For GFMIS, I think it is difficult for me to understand. I know that the operational processes are faster than before because we can send information or do transaction via the system. However, I am not sure what more we can get from the systems. We still have to use documents for communication. In addition, for some processes, executives do not use the GFMIS by themselves. Practitioners have to print out all information for executives. Executives even give their password to practitioners. (B3)

The main aim of the GFMIS is to allow officials to gain access to information as soon as possible in order to enhance transparency (section 3.4). However, executives do not use the reports generated from the system because the characters are too small and the actual reports are too difficult to understand (section 5.4). That means civil servants have to change the format of these reports, which increases their duties. Some executives do not pay attention to this system (section 5.4). When the CGD held a training course for executives, most of them did not attend the seminar themselves, but sent other staff in their place (section 5.4)

The government also introduced a new performance assessment system (section 3.4). This project can improve and develop the monitoring and controlling system. Thus, it can improve both internal and external scrutiny. Since 2003, public sector organisations have had to assess their performance by using the KPIs framework from the OPDC, and departments have had to prepare information and reports for submission to the OPDC (OPDC staff). The OPDC then hires a private organisation to evaluate departmental performance. For this assessment, it measures the achievement of plans and budgets used during the year. However, some officials think their responsibilities increase because of this project (section 5.4). They may not understand the importance of performance evaluation.

From the interviews, executives, senior staff and accounting practitioners realise the importance of budgetary reports, which illustrate the use of money in the

department (A3, B3, B4, E8, E9, E12). They use this information in the planning and decision making stages. However, the executives rarely take an interest in financial statements (A3, B2, B3, C1, D1, E2). Accountants (B2, E2) mention that reports are too complicated for executives to understand. Additionally, departments are not-for-profit organisations. Financial statements, especially income statement, do not support their operations. The reports are issued later than the executives require. Departments just follow the laws, by producing financial accounts and giving them to the OAG and CGD.

After the implementation of public sector reform, the government raised many new projects to improve the qualifications of staff. In future, internal auditors should pass the Certified Public Governmental Internal Auditors (CPGIA) exam in order to improve and develop the quality of the internal auditing system, and to make it more standardised. However, from the internal auditors' perspectives, they think this is a waste of their time because they have to attend the training over five to six days, on top of their other duties. In addition, some executives pay little attention to the use of audit results (B1, E1). Nevertheless, they do mention that if the government forces them to implement this project, they will have no option but to do so. This shows that there are some problems regarding the attitudes of officials. They implement projects because they are required to do so.

In addition, although the government paid attention to efficiency and effectiveness in operations, one interview (B4) does not want to reduce budget spending because he does not want a tight budget. This shows that some civil servants still focus on their own benefits instead of public benefits.

5.8.3 System and equipment

Another main project of reform was changing a governmental information system from a manual system to a computer based system, called the Government Fiscal Management Information System (GFMIS). However, it is clear from the interviews that this is only in the first stage of implementation. Neither the system nor equipment are ready (A3, B3). The existing GFMIS terminals are considered to be inadequate, and a plan to purchase new terminals has been postponed due to political turbulence during the period of this research. However, one accountant gives opinions that in fact the number of terminal is enough but civil servants sometimes postpone their work until the due date (C1). Regarding internal auditing, the Internal Auditing Division does not even have any terminals capable of accessing

the GFMIS database. Therefore, when they want a report, they have to ask accounting staff to print it for them.

One of the main reasons for the problems with the GFMIS system is because the programmers involved are not used to a public sector system. They come from private companies that use less complicated systems. Additionally, during a trial period, small departments were chosen to test a trial system. This is the reason why the system is not complete and ready to use. A lack of IT and internal auditing specialists in the public sector is also one of the main obstacles to enhancing accountability. This means internal auditors cannot scrutinise the entire GFMIS system. One accountant complains about an organisation structure that does not support operational process, because after the GFMIS implementation, they have to examine transactions recorded by other divisions. This is difficult because there is no way of knowing whether the records are correct or not¹³.

This constraint may not affect the accountability relationship directly. However, it affects the operational process, by making certain tasks more difficult, and increasing the likelihood of errors in some processes. This would affect accountability.

5.8.4 Time constraint

In the Thai public sector, the government changed the information system only two years after implementing accruals accounting. Departments had to change from a manual system to a computer based system, and civil servants were not given enough time to understand the system. In addition, departments had to run both the manual system and the computer based system at the same time¹⁴. Thus, accountants think of it as a burden which can distract them from their other duties (A3, B3, C1). Data and account balances from the two systems are not equal. Staff cannot be sure which information is correct, meaning mistakes are likely to happen. One interviewee mentions that she had to amend almost 20,000 transactions according to the OAG comments.

Due to changes being implemented too quickly, and lack of training for the executives, executives do not understand the system very well so they usually give their username and password to their staff in order to approve transactions. This degrades the quality of the internal control system.

¹³ Information in this paragraph comes from the first interview.

¹⁴ This information comes from the first interview.

5.8.5 Cooperation

Internal auditors usually come across problems with cooperation (A1, B1, C5, D2, E1). Some divisions or provincial offices do not want internal auditors to examine their performance because they think the internal auditors are out to find their mistakes. Additionally, some internal auditors (B1, C5, D2) mention that executives of departments can obstruct them in their duties because some of them do not want them to find incidents of fraud and even if they do, executives will not do anything about it. However, in 2005, the Monitoring and Performance Evaluation Committee was established (section 3.4). Each ministry has its own committee and the National Monitoring and Performance Evaluation Committee oversees each of these. This committee evaluates departmental plans and performance in order to give recommendations on ways to improve operational processes.

As well as problems with cooperation within the civil service, there are also problems between PR staff and the press because departments have to pay to use the press if they want to publicise their news or information (A6, B7). The press is usually not interested in ordinary news. They prefer to report about mistakes or incidences of wrongdoing. Thus, the press keeps an eye on departmental operations and performance, and when they discover something, they will provide this information to the public.

There are some difficulties in cooperation between public sector organisations that also affect departmental operations. For example, both the Office of the Auditor General and the Comptroller General's Department launched internal auditing standards and this caused confusion amongst the civil servants (C5, D2). However, after coming to an understanding with the public sector, this problem has now been solved. However, a similar problem arose when the CGD and the Bureau of the Budget asked the departments to produce activity cost reports, but each issued different guidelines for this (A2, B4). Some interviewees think this wastes their time, even though they acknowledge that it is useful for departments.

With regard to the relationship in the case of administrative accountability, as mentioned in section 5.3, the situation shows the differences in the points of view of auditors and civil servants. Such differences sometimes do nothing to help enhance accountability and are difficult to overcome, because one person maintains that everything is fine, while someone else thinks that there is a problem. This problem links to the differences in objectives, in positions, in status, and in educational background. Therefore, they sometimes have different behaviour.

5.8.6 Budget constraint

In the Thai bureaucratic system, it is sometimes difficult to change plans during the year, because the budget is fixed for each activity and the departments have to ask for the budget before the fiscal year starts (A3, B4). It sometimes happens that during the year departments have to change their plans, but the process is not easy and takes a long period of time. Due to budget limitations, departments are sometimes unable to send their staff on training courses held by private sector organisations (A4, C2).

5.9 Conclusion

The main aim of this chapter is to discuss accountability implemented by Thai government departments, and to look at accountability from the civil servant's perspective. With regard to the accountability relationship and components of accountability mentioned in Chapter 2, this chapter focuses on the relationship between the accountant and accountee from three types of accountability, namely organisational, administrative and public accountability. 'Accountability for what' and 'the processes of accountability' are explained by using four concepts, responsibility, transparency, scrutiny and answerability. These concepts were used when conducting interviews in Thailand. Responsibility explains what the accountant is responsible for. The rest are features of the processes of accountability.

With regard to the accountant and the accountee (see section 5.2), public accountability is the relationship between departments or civil servants and the public. Administrative accountability is the relationship between departments and controllers or auditors. In this research, the auditors come from the Office of the Auditor General (OAG) and the controllers are from the Office of the Public Sector Development Commission (OPDC). Organisational accountability is the relationship between civil servants and executives. Within the Thai bureaucratic system, accountants respond to different accountees in different ways. For example, accountants tend to focus on people more powerful than themselves and who are responsible for awarding rewards or punishments to the accountants. The relationship between these two groups can be explained by a variety of factors, including Thai culture and values, which will be discussed in Chapters 7 and 8.

With regard to accountability for what (see section 5.3), for public accountability, the accountant is responsible to the accountee because of legal requirements. While some civil servants take moral responsibility into account, it is

possible that bias does take place. Some civil servants feel responsible to the public, but other officials focus only on their executives because their responsibilities do not relate to the public. The opinions of civil servants will differ depending on their job role. Although laws are the main factor forcing PR staff and IT staff to be responsible to the public, legal requirements are not the only reason. The government is focusing its attention on a citizen centred approach, and wants departments and executives to carry this forward. The officials then have to focus on this issue because it is what their superiors want them to do. This is an example of a hierarchical system and shows the influence of organisational or bureaucratic accountability on public accountability.

For administrative accountability, the relationship between the accountant and the accountee tends to be one of cooperation, rather than hierarchy. With regard to responsibility, both accountors and accountees follow laws and legal requirements. If accountors apply moral responsibility, accountees may get more useful information for operations. However, difficulties in cooperation can occur. Organisational accountability can influence the relationship in the case of administrative accountability, because civil servants will follow what their executives want. There are some factors, particularly career advancement and a hierarchical system, supporting this idea.

Three main features, transparency, answerability and scrutiny are used to explain the processes of accountability (see section 5.4). For public accountability, departments and civil servants follow the Official Information Act B.E. 2540 (1997) to decide which information should be made public (see details in section 5.4.1). However, departments do not know what specific information citizens want to know, since no survey has ever been conducted to establish this. Values, such as personal relationship, patronage system or *bunkhun* relationship, can make it easier for citizens to get the information they want. Openness and availability of information are important when considering the concept of transparency but there are also problems about access to the information. Two main methods of communication used by departments to deliver information to the public are annual reports and departmental websites (discussed in Chapter 6). For the concept of answerability, civil servants also follow laws and regulations (see section 5.4.3). They answer questions, receive complaints, and provide further information to the public. However, having personal connections with civil servants can make the process quicker. Regarding scrutiny, public participation and availability of information is

important for this concept (Bertók et al. 2002). However, it is sometimes the case that important information cannot be provided to the public e.g. audit reports, whereas unreliable information, such as unaudited financial statements are widely available. From the official's point of view, citizens rarely seem to pay attention to these financial statements. They are more interested in departmental services. Only accounting students seek out these financial statements. This situation can help some civil servants who want to use their positions to earn private benefits.

For administrative accountability, there are some difficulties in cooperation between departments and auditors. Although the accountant is the department, the director nominates someone to liaise with the auditors or controllers. However, the director or deputy director still retains the absolute right to give permission or make agreement. When external auditors want more information, have some questions they need answered, or are not getting the information they need, they will initially try to use their personal connections to overcome these issues. This is a particular Thai characteristic. They try to avoid any conflict but if auditors are still unable to obtain the information they want, they will then make contact with the other executives of the departments (see details in section 5.4.1).

Regarding performance evaluation, departments submit their reports to the OPDC who analyse their results. Although a law specifies the date of submission, staff sometimes ask for an extension if they are not ready to submit on the due date. Thai society is classified as being loosely structured and its people easy going (Embree 1950; Nikomborirak 1999; section 3.2). Thus, such requests are usually approved. They think of themselves as belonging to a similar profession and they understand each other. Therefore, it is possible that sometimes they can negotiate with each other.

Some Thai culture and values, such as *bunkhun relationship*, patronage system, *phak phuak*, and *sakdina*, tend to support fraud and corruption and may obstruct the scrutinising process (section 5.4.2). Some factors, such as a lack of interest in the internal control systems and problems about education and training, can also support corruption. External auditors are sometimes threatened by wrongdoers, yet the executives of the departments may not even take any action against these wrongdoers. However, the Office of the Auditor General is an independent organisation. External auditors report audit results directly to parliament and have a number of options when considering how to deal with cases of corruption. Regarding performance evaluation, in order to make it seem that they have reached

their departmental objectives, some departments may fabricate results. This shows that they are driven by results and not processes. They also focus on their own benefits. In this case, the reward system has both advantages and drawbacks.

With regard to organisational accountability, for the concepts of transparency and answerability, subordinates have to respond to their superiors' requirements (sections 5.4.1 and 5.4.3), and they will try to respond as soon as possible. However, in terms of scrutiny, both executives and officials sometimes ignore cases of fraud or corruption (see details section 5.4.2). They pay little attention to financial statements and accounting information, and some activities that should be carried out by executives are passed to someone else. When internal auditors uncover fraud or corruption, executives sometimes appear uninterested because they may have a personal connection with the wrongdoers. Another reason for this may be that the wrongdoers are members of groups, clans, families or having similar interests, and that the executive has already known about the wrongdoers. Internal auditors are unable to do anything because if they do, it may affect their own position.

Some Thai values can support the occurrence of fraud and corruption (see section 5.4.4). If executives are involved in such cases, it is a difficult issue to manage and solve. In the past, Thai bureaucracy was based on *Sakdina* or feudalism, and this system has affected the Thai public sector up until now. Civil servants pay respect to their executives and try not to create any conflict with them because this can affect working opportunity and promotion. Whichever issues executives focus their attention on will be the issues which civil servants pay most attention to. More discussion about Thai culture and value is in Chapters 7 and 8.

Due to the hierarchical system and the patronage system, some executives protect wrongdoers from punishment. Internal auditors and other staff are knowledgeable about their own roles and responsibilities and the benefits to them of adhering to these. Therefore, in some cases, no action is taken against corruption. Thai people believe in Karma. They think bad people will get bad returned to them in the near future. Therefore, they may not feel guilty for not taking any action on these cases at the time.

To enhance accountability in public sector organisations, the government and departments use the Good Governance Royal Decree as the standard of appraisal (section 5.5). However, practitioners do not pay much attention to this concept. Some practitioners do not know much about the concept of good governance. They do not

even realise that the projects they have participated in originated from this idea. In other words, they tend to just follow the orders of their executives. Officials do not want to focus on anything that does not affect their work. Whether they get promotion or punishment depends on their executives. Therefore, they just do what their superiors want them to do. However, senior staff do realise the importance of this concept and they know what the government is trying to achieve, because they receive policies directly from the directors, permanent secretary and ministers. In some cases, they are responsible for what their subordinates have done.

With regard to effects of accountability (see section 5.6), for organisational accountability, due to certain Thai culture, promotion may not relate to performance. Civil servants only focus on the job assigned to them by executives. For administrative accountability, if auditors uncover the incidence of corruption, an auditing committee is established to investigate the case. The investigative process takes quite long time to complete. As well as corrupt cases, officials of the Public Sector Development Commission may uncover departmental reports which contain false information. This is because some departments fabricate certain parts of their reports in order to make it appear they have performed well. However, there is no penalty or action taken against departments who do this. OPDC officials only ask them to amend the reports. For public accountability, while citizens are not able to reward departments and officials, they can make complaints about departments. However, investigating these complaints also takes a long time. If the case is not severe, staff may escape without penalty. Thus, even officials do not know which effects they will receive.

There are some problems and obstacles arising from the reform and the implementation of the concept of good governance (see details in section 5.8). These are staff, staff perspectives, system and equipment, time, cooperation, and budget. The main factor that should be focused on in order to solve these problems is that concerning the attitudes of the accountors and the accountees in the accountability relationship, including politicians, public sector executives and civil servants. These groups of people play important roles in the process of reform. The perspectives and understanding of these groups towards each plan and project are important for the improvement and enhancement of accountability. Any constraints and problems which do occur are usually due to human nature, rather than any flaws in the system. As one interviewee mentions, government departments already have laws and regulations and if officials adhere to these then good governance will follow.

The next chapter covers website and annual report analysis. Information from these two communication media will be analysed in order to establish how departments use these to provide accountability to the public and external organisations. Chapter 7 will discuss findings from this chapter, as well as findings from Chapter 6.

Chapter 6 Website and annual report analysis

6.1 Introduction

The purpose of this chapter is to study how information relating to aspects of accountability is presented in two of the main communication tools for government departments in Thailand, namely departmental websites and annual reports. The chapter contributes to answering the specific research questions:

SQ1: How is accountability evidenced following public sector reform and the Good Governance Royal Decree, in the particular case of government departments?

SQ1.1: How do departmental communications, including reports, show evidence of accountability?

Websites and annual reports are important communication tools for transferring information from the accountor to the accountee. At present, websites are one of the main tools with which Thai departments can communicate with the public, and each department is encouraged to have its own website (NECTEC¹ 2004, in Thai). Another main medium of communication is the use of publications. Prior academic literature has indicated that annual reports are one of the most important tools of accountability (Pendlebury et al. 1994; Sharman of Redlynch 2001) and government departments use their annual reports as a means of presenting their plans and performance.

In the past, Thai departments did not have to produce annual reports. It was optional, and departments could decide whether they wanted to produce a report or not. However, in 2006 the Office of the Public Sector Development Commission (OPDC) declared annual reports to be one of the key performance indicators and the cabinet decided that departments should produce an annual report containing four main parts: general information about the department, departmental performance, financial statements, and other information². The cabinet required departments to finish producing their reports by February, five months after the fiscal year ended in September.

Some laws support information disclosure to the public. For example, the Good Governance Royal Decree advocates communicating with the public and wants

¹ National Electronics and Computer Technology Center, Thailand

² From the document launched by the cabinet (Excise Department 2006, in Thai)

departments to improve information technology (section 3.5). The Official Information Act B.E. 2540 lists information that should be publicised, and details how departments should handle governmental information.

Different types of accountability relationship have different responsibilities and obligations (section 2.3). For public accountability, departments are responsible for the use of public resources because they use public money in their operations and are responsible for delivering services. In terms of relationships with controllers or auditors, departments are responsible for their performance, and provide full and detailed information if required. This is different from their relationship with the public that requires only summarisation (Pablos et al. 2002). Therefore, websites and annual reports are not appropriate sources of information for auditors and controllers. As with administrative accountability, for organisational accountability, executives and civil servants use full and detailed information.

Although departmental websites and annual reports are not used for communication in the accountability relationship in the case of administrative and organisational accountability, the amount of information available from these sources can represent an effective and efficient accountability mechanism in relation to administrative and organisational accountability.

There are differences between the main aim of producing annual reports and the main aim of creating departmental websites. For annual reports, the main aim is to present departmental performance, including financial statements and background information on the departments, while the websites provide departmental information, including departmental performance and online services. It is possible that some departments have annual reports on websites. It seems that the scope of information on websites is wider than annual reports.

In order to analyse websites and annual reports, checklists were developed by taking into account previous research, speeches, working papers, theoretical papers and government guidance (see details in section 4.3.2). Section 6.2 analyses the types of information disclosed on the Thai government's departmental websites, classifying the results according to accountability components, Section 6.3 discusses annual reports. In each section, the findings are reported first and then opinions and discussion drawn from the findings are presented in the 'reflections' subsection. Section 6.4 is the conclusion.

6.2 Website

6.2.1 Introduction

All Thai government departments have their own websites (NECTEC 2004, in Thai). From having only 30 users in 1991, by 2007 there were about 9.32 million internet users in Thailand (NSO³ 2007, in Thai). The majority of these are in Bangkok and the central part of Thailand. However, most Thai citizens have neither computers nor access to the internet (NSO 2007, in Thai). Only people living in the capital or in larger provinces have access to the internet. As a result of the Good Governance Royal Decree, information technology has become an important technique by which government departments communicate with the public (see section 3.5). Therefore, this chapter analyses these departmental websites by using checklists, produced by using the literature review (see section 4.3). Each item in the checklists relates to accountability.

In this section, departmental websites under seven ministries are studied, as listed in Table 6.1. The period of study was between November 2006 and January 2007. One limitation of this study is the fact that information on websites can be changed later. The information is true only at the time of the study. This section comprises six main subsections corresponding to the components of accountability discussed in section 2.5.

The purpose of this section is to analyse how accountability is presented on departmental websites and what information departments actually disclose. Table 6.2 lists fifteen items on the checklists of website content (see details in section 4.3.2). Table 6.2 presents an analysis of the website content of the seven ministries listed in Table 6.1. The total number of departments under these ministries is fifty-five departments. Each cell shows the number and percentage of departments disclosing the respective item on their website. Table 6.3 describes reports provided by departments on websites, focusing on three main reports, namely the annual reports, financial statements, and budgetary reports. Table 6.4 provides more detail on the reported performance of those ministries listed in Table 6.2, with Table 6.5 and Table 6.6 providing more information on annual plans and future plans respectively. Table 6.7 details language structure found on the websites.

³ National Statistics Office

Table 6.1 Thai Ministries and Departments examined for websites

Ministry	Departments
Ministry of Finance Manages and creates sustainability in fiscal and financial systems including maintaining and developing a national economic system (www.mof.go.th)	1. Office of the Permanent Secretary Ministry of Finance 2. Treasury Department 3. Comptroller General's Department 4. Customs Department 5. Excise Department 6. Revenue Department 7. State Enterprise Policy Office 8. Public Debt Management Office 9. Fiscal Policy Office
Ministry of Commerce Deals with 'trade in goods and services, intellectual property rights and other duties assigned to it by law' (www.moc.go.th).	10. Office of the Permanent Secretary Ministry of Commerce 11. Department of Foreign Trade 12. Department of Internal Trade 13. Department of Insurance 14. Department of Trade Negotiations 15. Department of Intellectual Property 16. Department of Export Promotion 17. Department of Business Development
Ministry of Agriculture and Cooperatives Administers the 'agriculture, forestry, water resources provision, irrigation, promotion and development of farmers and cooperative system, including manufacturing process and agricultural products as well as other issues, as required by law to be under the responsibility of the ministry or other government agencies in the ministry' (www.moac.go.th).	18. Office of the Permanent Secretary Ministry of Agriculture and Cooperatives 19. National Bureau of Agricultural Commodity and Food Standards 20. Royal Irrigation Department 21. Cooperative Auditing Department 22. Department of Fisheries 23. Department of Livestock Development 24. Land Development Department 25. Department of Agriculture 26. Department of Agricultural Extension 27. Cooperative Promotion Department 28. Office of Agricultural Economics 29. Agricultural Land Reform Office
Ministry of Interior Responsible for local administration and provincial administration, preservation of peace and safeguarding life and property, urban management, infrastructure development, administration and management of natural resources and environment, social development and public services (www.dopa.go.th).	30. Office of the Permanent Secretary Ministry of Interior 31. Department of Provincial Administration 32. Community Development Department 33. Department of Lands 34. Department of Disaster Prevention and Mitigation 35. Department of Public Works and Town and Country Planning 36. Department of Local Administration
Ministry of Education Manages and administers the Thai educational system. (www.moe.go.th)	37. Office of the Permanent Secretary Ministry of Education 38. Office of the Basic Education Commission 39. Vocational Education Commission

Table 6.1 Thai Ministries and Departments examined for websites (con.)

Ministry	Departments
	40. Office of the Education Council 41. Commission on Higher Education
Ministry of Public Health Enhances good health in citizens, prevents and controls disease and ensures the provision of adequate medical treatment to citizens (www.moph.go.th)	42. Office the Permanent Secretary 43. Department of Medical Services 44. Department of Disease Control 45. Department for Development of Thai Traditional and Alternative Medicine 46. Department of Medical Sciences 47. Department of Health Service Support 48. Department of Mental Health 49. Department of Health 50. Food and Drug Administration
Ministry of Labour Deals with labour management and development. Its work involves improving the quality of the labour force, securing employment for the labour force and enhancing and supporting national competitive competencies (www.mol.go.th)	51. Office of the Permanent Secretary Ministry of Labour 52. Department of Employment 53. Department of Skill Development 54. Department of Labour Protection and Welfare 55. Social Security Office

6.2.2 Accountees and accountors

With regard to accountees and accountors, as shown in Table 6.2, the results of the analysis indicate that most of the information provided on websites is that relating to departmental services. From the interviews, executives of departments use both internal documents and the intranet⁴ for communication. Auditors and controllers use other detailed types of information, not normally provided to the public. Therefore, the main users of these websites tend to be the public.

Information provided on websites is of relevance to the accountability relationship in the case of administrative and organisational accountability. Both accountors and accountees in these two types deal with information disclosure to the public. Regarding laws and regulations, there is no law covering information provided on websites. The Official Information Act (1997) has some lists detailing information that departments should present to the public. However, it does not mean that departments have to provide this information through their websites. They could use other methods, such as through publications. Similarly, although the Good Governance Royal Decree persuades departments to provide information to the public and to use information technology in their operations, the Decree does not

⁴ It is an internet system using only within departments and ministries.

mention the types of information to be provided on the websites. Therefore, the amount and types of information on departmental websites may depend on other factors. They are not based solely on laws and regulations. For example, the needs of executives for information disclosure may be an important factor.

With regard to administrative accountability, from the interviews and the literature, the Office of the Public Sector Development Commission (OPDC) set out its aims to enhance information disclosure and improved the information and online service system (OPDC 2006, in Thai). The OPDC then persuaded departments to meet these objectives. Since these objectives came from the governmental plans, this means that bureaucratic accountability is an important part of the relationship in matters of administrative accountability.

For organisational accountability, the relationship between accountors and accountees affects information disclosure directly. The process normally depends on the policies of executives, at either a ministerial or departmental level. Even if IT officials want to provide information to the public, they cannot do this on their own initiative (section 5.4). They have to ask for cooperation from officials in other divisions in order to produce information and documents (section 5.4). If superiors do not instruct their subordinates, officials may not cooperate and fail to pay any attention to information disclosure. This is confirmed by the interviews in Chapter 5 that there are many steps in the process of information disclosure (section 5.4). IT officials have to cooperate with staff from other divisions. Only if executives issue an instruction will staff act upon it. Civil servants pay much attention to the requirements of superiors (section 5.3). Therefore, it can be inferred that the information provided on websites is an indicator how much significance executives place on information disclosure.

With regard to accountors, from the results in Table 6.2, departments do not provide much information about staffing, particularly information about how the board is appointed, terms of appointment, messages from ministers and executives, and remuneration. This information could be important because this group of people plays an important role in departmental operations (sections 5.2 and 5.3). Messages from ministers and executives can show vision, including plans, of departments. In the absence of such information, users may not know what ministers and executives plan and decide to do.

Table 6.2 Contents of the websites

Key to table.

Column 1 shows the checklist of disclosure items. Columns 2 to 8 show the seven ministries of Table 6.1. Each cell shows the number and percentage of departments within that ministry reporting the respective disclosure item.

Disclosure items	Fin n = 9	Com n = 8	Agri n = 12	Int n = 7	Edu n = 5	Hea n = 9	Lab n = 5	Total n = 55
1. Mission, vision and strategy	9 100%	8 100%	12 100%	7 100%	5 100%	9 100%	5 100%	55 100%
- Unique purpose	6 66.7%	5 62.5%	5 41.7%	6 85.7%	3 60%	4 44.4%	1 20%	30 54.5%
- Scope of operations in terms of its product or services	6 66.7%	4 50%	7 58.3%	6 85.7%	1 20%	2 22.2%	1 20%	27 49.1%
2. Trends and future plan	5 55.6%	3 37.5%	8 66.7%	6 85.7%	2 40%	5 55.6%	2 40%	31 56.4%
- Specific steps	1 11.1%	-	1 8.3%	-	-	-	1 20%	3 5.5%
- Estimated time frames	-	-	-	-	-	-	1 20%	1 1.8%
3. Annual plan	8 88.9%	8 100%	8 66.7%	5 71.4%	3 60%	8 88.9%	2 40%	42 76.4%
4. Monthly plan	-	-	-	-	-	-	-	-
5. Accounting practices and information	9 100%	2 25%	2 16.7%	-	-	-	-	13 23.6%
6. Resources and assets	9 100%	2 25%	1 8.3%	-	-	-	-	12 21.8%
- Sources of resources	-	-	-	-	-	-	-	-
- Use of resources	-	-	-	-	-	-	-	-
- Resource plan	-	-	-	-	-	-	-	-
- Capital employed	-	-	-	-	-	-	-	-
7. Liabilities and commitments	9 100%	2 25%	1 8.3%	-	-	-	-	12 21.8%
8. Laws and regulations	8 88.9%	7 87.5%	10 83.3%	5 71.4%	5 100%	9 100%	5 100%	49 89.1%
9. Budget	7 77.8%	5 62.5%	7 58.3%	6 85.7%	3 60%	8 88.9%	2 40%	38 69.1%
- Comparing between budget and actual	1 11.1%	1 12.5%	2 16.7%	4 57.1%	-	1 11.1%	1 20%	10 18.2%
- Forecast budget	-	3 37.5%	2 16.7%	4 57.1%	2 40%	2 22.2%	1 20%	14 25.5%
- Information from prior fiscal year	-	3 37.5%	2 16.7%	-	1 20%	2 22.2%	-	8 14.5%
10. Performance								
- Financial	9 100%	4 50%	7 58.3%	4 57.1%	-	2 22.2%	1 20%	27 49.1%
• Monthly	3 33.3%	2 25%	-	3 42.9%	-	-	-	8 14.5%
- Non-financial	8 88.9%	8 100%	10 83.3%	5 71.4%	4 80%	9 100%	4 80%	48 87.3%
• Monthly	-	2 25%	1 8.3%	2 28.6%	-	-	-	5 9.1%
- Performance improvement	1 11.1%	1 12.5%	1 8.3%	1 14.3%	-	-	2 40%	6 10.9%
11. Service	9 100%	7 87.5%	11 91.7%	6 85.7%	5 100%	9 100%	5 100%	52 94.5%

Table 6.2 Contents of the websites (con.)

Disclosure items	Fin n = 9	Com n = 8	Agri n = 12	Int n = 7	Edu n = 5	Hea n = 9	Lab n = 5	Total n = 55
12. Staffing								
- A statement about how the board or committee are appointed	-	-	-	-	1 20%	-	1 20%	2 3.6%
- The term of appointment	1 11.1%	-	-	-	-	-	-	1 1.8%
- Remuneration	-	-	-	-	-	-	-	-
- Message from the Minister or executives	5 55.6%	2 25%	4 33.3%	1 14.3%	1 20%	1 11.1%	-	14 25.5%
- List of executives	9 100%	8 100%	11 91.7%	6 85.7%	3 60%	9 100%	3 60%	49 89.1%
- The number of staff	9 100%	3 37.5%	6 50%	4 57.1%	-	1 11.1%	-	23 41.8%
13. Organisation structure	9 100%	8 100%	11 91.7%	6 85.7%	2 40%	6 66.7%	3 60%	45 81.8%
- The purpose and functions of each section	6 66.7%	6 75%	6 50%	2 28.6%	2 40%	3 33.3%	3 60%	28 50.9
14. Submit petitions and complaints	5 55.6%	7 87.5%	6 50%	6 85.7%	-	5 55.6%	3 60%	32 58.2%
- Submit comments	1 11.1%	2 25%	1 8.3%	2 28.6%	-	1 11.1%	3 60%	10 18.2%
- Response from a department	1 11.1%	-	-	-	-	-	2 40%	3 5.5%
15. Contact information	9 100%	8 100%	12 100%	7 100%	5 100%	9 100%	5 100%	55 100%
- Specific contact details (specific duties and responsibilities)	5 55.6%	8 100%	11 91.7%	7 100%	3 60%	7 77.8%	5 100%	46 83.6%
- Graphics (e.g. maps)	3 33.3%	7 87.5%	6 50%	5 71.4%	2 40%	5 55.6%	3 60%	31 56.4%

Abbreviations:

Fin = Ministry of Finance

Com = Ministry of Commerce

Agri = Ministry of Agriculture and Cooperatives

Edu = Ministry of Education

Hea = Ministry of Public Health

Lab = Ministry of Labour

6.2.2.1 Reflection

From the interviews (section 5.4), the main factor affecting information disclosure is the interest and intent of executives of departments because during the period of the research there were no laws or regulations to control information disclosure on websites. From information disclosed on the websites, departments do not provide much information about the appointment of their board, which may have affected what departments have done and deterred accountability. If the process of appointment and recruitment is not transparent, undesirable behaviour such as fraud may occur within organisations.

Table 6.3 Reports on the websites

Column 1 shows the checklist of disclosure items. Columns 2 to 8 show the seven ministries of Table 6.1. Each cell shows the number and percentage of departments within that ministry reporting the respective disclosure item.

Disclosure items	Fin n = 9	Com n = 8	Agri n = 12	Int n = 7	Edu n = 5	Hea n = 9	Lab n = 5	Total n = 55
1. Annual reports	9 100%	4 50%	6 50%	-	-	1 11.1%	1 20%	21 38.2%
- Downloadable	9 100%	3 37.5%	5 41.7%	-	-	1 11.1%	1 20%	19 34.5%
2. Annual accounts or financial statement (Resource accounts)								
2.1 Statement of Financial Position	8 88.9%	2 25%	1 8.3%	-	-	-	-	11 20%
- Audited Statement of Financial Position	-	-	-	-	-	-	-	-
- Comparing data								
• Prior fiscal year	3 33.3%	-	-	-	-	-	-	3 5.5%
• Forecast	-	-	-	-	-	-	-	-
- Analysis (e.g. common size)	5 55.6%	1 12.5%	1 8.3%	-	-	-	-	7 12.7%
2.2 Statement of Financial Performance	8 88.9%	2 25%	1 8.3%	-	-	-	-	11 20%
- Audited Statement of Financial Performance	-	-	-	-	-	-	-	-
- Comparing data								
• Prior fiscal year	3 33.3%	-	-	-	-	-	-	3 5.5%
• Forecast	-	-	-	-	-	-	-	-
- Analysis (e.g. common size)	5 55.5%	1 12.5%	1 8.3%	-	-	-	-	7 12.7%
2.3 Cash Flow Statement	-	-	-	-	-	-	-	-
- Audited Cash Flow Statement	-	-	-	-	-	-	-	-
- Comparing data								
• Prior fiscal year	-	-	-	-	-	-	-	-
• Forecast	-	-	-	-	-	-	-	-
- Analysis (e.g. common size)	-	-	-	-	-	-	-	-
2.4 Accounting policies and notes to the financial statements	6 66.7%	1 12.5%	1 8.3%	-	-	-	-	8 14.5%
2.5 Cost analysis	-	1 12.5%	-	-	-	-	-	1 1.8%
2.6 Downloadable	8 88.9%	1 12.5%	-	-	-	-	-	9 16.4%
3. Budget and budget summary	7 77.8%	5 62.5%	7 58.3%	6 85.7%	3 60%	8 88.9%	1 20%	37 67.3%
- Full details of budget	-	3 37.5%	3 25%	4 57.1%	2 40%	3 33.3%	-	15 27.3%

Table 6.3 Reports on the websites (con.)

Disclosure items	Fin n = 9	Com n = 8	Agri n = 12	Int n = 7	Edu n = 5	Hea n = 9	Lab n = 5	Total n = 55
- Using graphics	-	1 12.5%	1 8.3%	2 28.6%	1 20%	-	-	5 9.1%
- Downloadable	7 77.8%	4 50%	7 58.3%	6 85.7%	2 40%	7 77.8%	1 20%	34 61.8%

6.2.3 Accountability for what

It would appear from the results that departments normally use their websites to provide information about departmental services and deliver online services. Even though departments use public resources and they should report on what they have done, they have no legal obligation to provide this information via their websites. The Good Governance Royal Decree mentions that departments should provide information to public, except information relating to national and economic stability. However, it does not mention types of communication tools. There is some information that departments must provide but the law does not mention the methods by which such information should be conveyed. According to section 7 of the Official Information Act B.E. 2540, departments should present some information through the Government Gazette. While some departments use this act as a guideline, it does not apply directly to websites or annual reports.

From the results in Table 6.2, departments do not provide much information about performance. Although most departments disclose non-financial performance, only some departments provide details of their financial performance. Thus, the public cannot know how effectively and efficiently departments have performed during the year. From table 6.3, departments do not present much about their financial statements and budgetary reports. As shown in Table 6.4, departments rarely summarise their accomplishments or failures, making it difficult for the public to know and understand.

Almost all departments provide information on their mission, vision and strategy details. This information can illustrate the responsibilities of departments through their commitments towards their accountees, including the public. Departments also provide information about their roles and responsibilities. Citizens can use this information as a guide when they want to make contact with a particular department. However, some departments give only limited information about roles and responsibilities.

With regard to departmental plans, which illustrate departments' commitments to the public, the government assigned the Office of the Public Sector

Development Commission (OPDC) to issue guidelines and give examples of annual and future plans for departments to follow. As a result, the information contained in the plans of each department is almost identical. Despite this, Tables 6.5 and 6.6 show some differences among the departments. For instance, some of them provide only a shorter version of the plans. Some departments do not include all elements in their plans. In addition, the Good Governance Royal Decree mentions that

... for effective performance, the government agency shall specify target, action plan, due date of work or project, and budget for each work or project and shall then make such determination known to its officials and people (section 20 of the Good Governance Royal Decree).

That means all departments have adopted the same style for their annual and future plans. It depends on departments to decide types of information to be posted on websites. Some departments may think it is enough to provide only an annual plan to the public, and that this plan can be changed later. It is true that some departments change their plans throughout the year. This was confirmed by some of the interviewees (section 5.8). Departments make revisions to their plans and some of them may have no interest in providing information about these changes.

Table 6.4 Performance evaluation on the websites

Column 1 shows the checklist of disclosure items. Columns 2 to 8 show the seven ministries of Table 6.1. Each cell shows the number and percentage of departments within that ministry reporting the respective disclosure item.

Disclosure items	Fin	Com	Agri	Int	Edu	Hea	Lab	Total
At least one type of performance	9 100%	8 100%	10 83.3%	6 85.7%	4 80%	9 100%	4 80%	50 90.9%
Financial performance	9 100%	4 50%	7 58.3%	4 57.1%	-	2 22.2%	1 20%	27 49.1%
Non-financial performance	8 88.9%	8 100%	10 83.3%	5 71.4%	4 80%	9 100%	4 80%	48 87.3%
1. Evaluating the government's or unit's performance	9 100%	3 37.5%	6 60%	3 60%	3 75%	7 77.8%	3 75%	34 68%
- Key performance indicator used to evaluate its performance	9 100%	3 37.5%	6 60%	3 60%	3 75%	5 55.6%	3 75%	32 64%
- Self assessment report	1 11.1%	1 12.5%	4 40%	1 16.7%	-	5 55.6%	1 25%	13 26%
2. Explanation of why objectives are not met	5 55.6%	1 12.5%	5 50%	2 33.3%	2 50%	3 33.3%	-	18 36%
- Planned actions to improve	5 55.6%	1 12.5%	-	-	2 50%	-	-	8 16%
3. Mission, strategic goals, and summary of accomplishments	1 11.1%	2 25%	2 20%	-	-	-	1 25%	6 12%

⁵
n = 50

Table 6.5 Annual plans

Column 1 shows the checklist of disclosure items. Columns 2 to 8 show the seven ministries of Table 6.1. Each cell shows the number and percentage of departments within that ministry reporting the respective disclosure item.

Disclosure items	Fin	Com	Agri	Int	Edu	Hea	Lab	Total
Annual plans	8 88.9%	8 100%	8 66.7%	5 71.4%	3 60%	8 88.9%	2 40%	42⁶ 76.4%
- Vision, mission, strategy	8 100%	8 100%	6 75%	4 80%	2 66.7%	6 75%	2 100%	36 85.7%
- KPIs	8 100%	8 100%	7 87.5%	3 60%	2 66.7%	7 87.5%	2 100%	37 88.1%
- Targets or goals	8 100%	7 87.5%	8 100%	5 100%	2 66.7%	7 87.5%	2 100%	39 92.9%
- Responsible divisions	3 37.5%	3 37.5%	4 50%	3 60%	1 33.3%	3 37.5%	2 100%	19 45.2%
- Projects	2 25%	3 37.5%	2 25%	1 20%	1 33.3%	5 62.5%	2 100%	16 38.1%

Table 6.6 Future plans

Disclosure items	Fin	Com	Agri	Int	Edu	Hea	Lab	Total
Future plans	5 55.6%	3 37.5%	8 66.7%	6 85.7%	2 40%	5 55.6%	2 40%	31⁷ 56.4%
- Vision, mission, strategy	5 100%	3 100%	8 100%	6 100%	2 100%	5 100%	2 100%	31 100%
- KPIs	2 40%	1 33.3%	5 62.5%	6 100%	2 100%	5 100%	2 100%	23 74.2%
- Targets or goals	3 60%	2 66.7%	6 75%	5 83.3%	2 100%	5 100%	2 100%	25 80.6%
- Responsible divisions	2 40%	1 33.3%	2 25%	4 66.7%	1 50%	5 100%	2 100%	17 54.8%
- Projects	3 60%	2 66.7%	5 62.5%	5 83.3%	2 100%	4 80%	2 100%	23 74.2%

Table 6.7 Language

Column 1 shows the checklist of disclosure items. Columns 2 to 8 show the seven ministries of Table 6.1. Each cell shows the number and percentage of departments within that ministry reporting the respective disclosure item.

Language	Fin n = 9	Com n = 8	Agri n = 12	Int n = 7	Edu n = 5	Hea n = 9	Lab n = 5	Total n = 55
- Informative in both Thai and English	1 11.1%	2 25%	-	1 14.3%	1 20%	1 11.1%	-	6 10.9%
- Informative in Thai but limited in English	4 44.4%	2 25%	9 75%	2 28.6%	1 20%	3 33.3%	2 40%	23 41.8%
- Informative in Thai but no English website	4 44.4%	4 50%	3 25%	4 57.1%	3 60%	5 55.6%	3 60%	26 47.3%

⁶
n = 42

⁷
n = 31

6.2.3.1 Reflection

As specified by laws and regulations, particularly the Official Information Act and the Good Governance Royal Decree, departments have a legal responsibility to provide information to the public, but this does not mean that they have to provide the information through websites. This is normally decided by ministerial and departmental executives and, even within the same ministry, there are varying degrees of information disclosure. This represents the importance of the decisions being made by the executives of departments, and relates to morality, motivations and reasons of civil servants. If staff realise the importance of information disclosure and feel that they should be accountable to society, it is possible that they will provide more information (section 5.4).

From the results, departments normally present information about departmental services, which indicates that departments pay more attention to their responsibility as a service deliverer than to the need for accountability. The focus on service delivery can be an obstacle to enhancing accountability. However, improving the processes of service delivery is one of the objectives of the Good Governance Royal Decree.

Regarding types of information provided on websites, from the interviews (section 5.4), interviewees mention that there is no survey of citizens' requirements. Departments decide themselves what type of information should be included, sometimes even asking their own staff what information they want to see on the websites. This implies that departments rely more on the opinions of civil servants than those of the public.

When civil servants want to present some information via a departmental website, they first have to obtain the necessary permission from the executives. The chain of command within the Thai bureaucratic system is based on a hierarchical system (see section 5.2). However, it sometimes depends on the types of information included. If the information is particularly sensitive, officials have to ask permission from the director or deputy director of the departments, but if it is less important, they can obtain the necessary permission from the director or deputy director of the division (section 5.4).

From the literature (section 2.5.3), departments should be accountable for the use of public resources. However, they do not provide much information on their financial performance. They provide the information that they feel comfortable to

provide. They are rarely under pressure from citizens because citizens rarely ask for this kind of information (section 5.4). Even though departments do not provide much information about their own performance, they do care about their responsibility towards citizens and other organisations acting as service recipients. Nevertheless, this situation can affect the accountability relationship, particularly the processes of accountability, and can burden the process of scrutiny. The degree to which a sense of moral responsibility is felt by executives and civil servants can play an important part in the types of information provided on websites.

6.2.4 Processes of accountability

Information provided on websites relates directly to the processes of accountability, particularly transparency. The results can show how departments focus on transparency, which can affect the process of scrutiny and answerability.

6.2.4.1 Transparency

As shown in Table 6.2, departments normally provide general background information such as mission, vision, strategy, services, laws and regulations and contact information. This background information is not difficult to prepare and if some information is incorrect or missing, it will not affect anyone in the departments. Departments also provide information about plans and policies. However, departments do not provide so much financial information. Sometimes the financial information is not ready for release (sections 5.4 and 5.8). Whether departments want to provide financial information or not is not clear. It is up to the officials who produce the information.

The Good Governance Royal Decree gives options for departments to use their judgement. If departments think that information is confidential, they may not provide this kind of information to the public. As shown in Table 6.3, although departments should provide budgetary information to the public as stipulated by the Good Governance Royal Decree (section 44 of the Decree), there are some departments that do not provide this information. Reports are not detailed, instead consisting of a summarisation of only a few lines. With regard to financial statements, the majority of the accounts posted on websites are already included in the annual reports. The reports are downloadable and are in the form of PDF files.

As can be seen in Table 6.3 of the three types of reports, departments provide relatively more information about their budget. This shows that civil servants pay

more attention to budgetary information than to financial statements and that departments are willing to provide this information.

One factor, relating to the availability of information, is the language used on websites. This can help departments to spread information to all groups of accountees because some departments have connections with foreigners or foreign businesses. From Table 6.7, it can be seen that there are six departments providing informative English language websites, and whose main duties relate to foreign users, businesses or countries. However, there are some departments such as the Department of Foreign Trade that also have contact with foreigners but that only provide information in Thai or less informative English. This may be because they are not yet ready to provide information in this format or they may not have any staff to translate the information from Thai to English.

Those other departments that provide less information in English on their websites, that which is in English is usually of a general nature regarding the background information of the departments, vision, mission and strategy, and contact information. It is possible that these departments only give this basic information in English because they feel that if foreigners want further information, they can directly contact departments.

From the sample group, there is one department that provides information in Japanese. This is the Department of Export Promotion (16), whose main duty is to promote and expand the market for Thai exports. Japan imports a large number of goods and services from Thailand. Therefore, it is reasonable for this department to have information in Japanese on its websites.

6.2.4.1.1 Reflection

The types of information provided on websites are wide ranging. Even where departments disclose similar types of information, the amount provided may differ. In addition, the range of information produced by departments under the same ministries also varies. It can be inferred, therefore, that during the period of study, there has been no requirement for uniformity of websites, with departments using their own judgement to decide which information should be provided to the public. They have used their initiative in deciding on the styles and types of information presented.

With regard to transparency in the public sector, the reliability of information is important (see detail in section 2.6.2). From the interviews, departments usually

check general information such as departmental background, plans and policies, before it is posted on websites (section 5.4). Since this type of information can only be checked within organisations, it is likely that this information is reliable.

Departments normally have reliability problems when preparing information such as financial statements, budgetary reports and performance reports, information which should be scrutinised and audited by external auditors and controllers (section 5.4). There is no statement confirming that financial statements or budgetary reports have been audited by auditors. Some accounting information, in particular assets, is still incorrect because, in the past, departments did not have a proper and systematic information recording system (see section 5.8). This caused problems when departments started recording transactions by using accruals accounting (see section 5.8). Another possible reason is that executives do not pay much attention to this information and citizens do not ask for the information (see section 5.4). Departments may think that accounting information is not useful for citizens. This shows that there may be problems understanding the perceptions of executives and citizens. This situation relates to both public and organisational accountability, particularly public participation.

Even though this financial information is not audited and may be incorrect, departments continue providing it to the public, indicating that only a few people feel worried about a lack of reliability. Nevertheless, it can be inferred that some departments are willing to provide information to the public and that the executives of departments try to ensure this information is posted on websites. Some information, such as departmental news and services, is regularly updated. The information provided may not support enhanced public scrutiny on departmental performance but it helps service recipients.

The decisions taken by the executives of departments relating to information disclosure are important because although law and regulations support information disclosure, they still allow departments options. Departments can choose which information they want to present. In addition, for some types of information such as accounting data, accountants do not have specific responsibilities to post this information on websites. IT staff cannot force the accountants to prepare accounting reports for publication on websites (section 5.4). They do not know whether certain financial information would be posted or not (section 5.4) because they first have to wait for the relevant divisions to send the pertinent information to them. Such cases will depend on the executives' policies on information disclosure.

As explained in the interviews (section 5.4), budgetary reports are mainly used in departments and by executives. However, organisations rarely use financial statements because the reports are difficult for officials to understand (section 5.4). Education and training is one problem for those seeking to implement the use of accruals accounting information in departments (section 5.8). Furthermore, some account balances are incorrect (section 5.8). In addition, from the interviews (sections 5.2 and 5.3) and literature review (section 3.2), the bureaucratic approach is based on a hierarchical structure and civil servants normally pay attention to executives' requirements. When executives do not pay attention to financial statements, civil servants also do not pay attention. Consequently, departments do not provide much information about financial statements on their websites.

Regarding the availability of information, there are some departments that fail to provide certain information such as financial information and, in particular financial statements. Although departments should provide such reports if citizens request them to, in fact, the process is not easy. From the researcher's own experience, it is quite difficult for citizens who do not know anyone in these organisations to obtain this information. There are many processes for citizens to receive information. Therefore, it is possible that some citizens do not want to spend valuable time on this. This situation leads to a lack of interest in departmental performance and reduces the level of public participation. One of the main aims of public sector reform was to enhance public participation (section 2.6), but the processes for requesting information do not support public participation.

Although the task of enhancing public participation rates is being addressed by the government, if the government starts to focus less attention on this, or does not follow through with the project, departments may also pay less attention to the project (section 5.4). Civil servants do have other responsibilities. For example, preparing financial reports to be posted on websites is not an accountant primary responsibility. Therefore, it is possible that they would postpone certain processes, i.e. preparing information for disclosure to the public, in order to concentrate on other duties (section 5.4). Team-working is another important factor (section 5.4). If only IT staff pay attention to information disclosure and other officials do not, it is difficult to increase the amount of information disclosed.

There is an argument that some Thai people may not like to work hard (Soralump 2004, in Thai). Some interviewees also support this idea (section 5.8) but it cannot be generalised to the entire body of civil servants. Due to the low salaries

paid, some civil servants have part-time jobs (sections 3.2 and 5.4), which may affect the work effort of civil servants and, therefore, the level of information disclosure. If civil servants are reluctant to prepare the information to be posted on websites, then the level of transparency may not be improved.

According to the World Bank, there are three areas that can improve information and enhance transparency: 'economic efficiency; transparency as a means of preventing corruption; and the importance of information in the analysis, articulation and acceptance of policy choices' (World Bank 1992, p. 39). Information about governmental policies and actions should be available (World Bank 1992, p. 40). However, Thai departments rarely provide information in support of these areas. They are more likely to provide information about services. This situation can affect the process of scrutiny and public participation because if citizens want to evaluate or examine departmental performance, it will be difficult for them to do so.

From the results, there are some problems regarding transparency. Specifically, the main problem is the reliability and availability of information, which then relates to other concepts, particularly scrutiny.

6.2.4.2 Scrutiny

With regard to scrutiny, the main accountee using information from websites is the public. Public participation is therefore important (section 2.6.3). From Table 6.3, some departments have communication tools, which allow the public to make contact with departments. For comments, complaints and petitions from citizens, only half of the departments allow citizens to make contact via their websites. However, the majority of departments do provide contact information should the public wish to make contact in other ways, e.g. telephone, post or in person.

For the enhancement of accountability, it is important for the public to know about public sector performance evaluation and the reasons why some organisations fail to meet their objectives (see section 2.6.3). When departments disclose this information on their websites, it could mean that they are ready to be scrutinised and examined by the public. This process may improve and enhance accountability in the public sector.

According to the OPDC staff, departments have to assess and produce departmental reports in the sixth, ninth and twelfth month of each fiscal year. However, the results in Table 6.4 show that some departments do not provide this information to the public. There are various possible reasons for this. First of all, it is

possible that departments have met their objectives so they do not have any reasons to explain why they fail to meet objectives to citizens. An alternative reason is that government departments do not want to publicise information related to unsuccessful performance. Departments want to present only positive outcomes. It is also possible that officials may not have time to produce this information or departments do not have the staff available to post the information on the websites.

There is no statement in either the Good Governance Royal Decree or the Official Information Act specifically instructing departments to provide this kind of information. It is not easy for citizens to analyse whether departments are succeeding with their objectives because not enough information is provided. This may cause some difficulty for public scrutiny.

Departments may not have information about performance evaluation on their websites, but if they gave details about their plans, actions, operational process and performance, citizens could possibly assess and examine that information for themselves. However, citizens may not want to spend their time doing this. This situation could result in ignorance by the public. Prior research indicates that general users, such as citizens and the media, usually require only a summary, and do not actually want detailed information (Pablos et al. 2002).

6.2.4.2.1 Reflection

Public participation and awareness are important for scrutiny (see section 2.6). By means of the information provided on websites, scrutiny would be related to service delivery instead of accountability. For departmental performance, public scrutiny is difficult to achieve due to the limitations of information discussed in connection with transparency.

From the interviews, citizens tend to complain about service delivery (section 5.4), and they rarely focus on departmental performance. This situation represents a lack of interest by the public towards accountability mechanisms. It may be that citizens think that scrutinising departmental performance is not their duty, but that of their representatives. In addition, the media will also want to scrutinise some departmental performance. Therefore, if these two groups are effective at scrutinising departments, there is no problem with the public being uninterested in departmental performance. However, in Thailand, alleged incidences of corruption and criticism regarding media freedom (section 3.2) mean that a lack of interest by citizens may support an increase in corruption and fraud. Since civil servants experience no

pressure from citizens, some officials are unconcerned with public accountability. This lack of interest may come from a lack of access to reliable information, a lack of knowledge, or a lack of awareness.

With regard to information that can illustrate the concept of scrutiny in departments, there is no information about either internal control or internal auditing. This kind of information could reveal the techniques which departments apply to control their operational process and performance, which could help the public to know and understand how departments control their operations. However, this information is only used within the bureaucratic system (section 5.4). It is possible that departments believe this information should be kept secret. In addition, since the information is not related to service delivery, citizens may not actually need his information.

In addition, some civil servants may not understand the importance of control. That may be a problem of education and training. From the interviews, departmental officials, other than internal auditors, are not interested in internal control (section 5.4). Alternatively, the process of control may not be effective so they do not want to have this information on websites. In addition, the laws do not require departments to provide this information on websites. The public cannot be assured whether departments use public resources wisely or whether departments use power for their own benefits. There is some support from the interviews that some civil servants take bribes from citizens in exchange for faster service (section 5.4). Thus, not providing this kind of information increases the possibility of maladministration.

6.2.4.3 Answerability

According to sections 38 and 39 of the Good Governance Royal Decree, departments have to respond to questions from the people and other government departments. However, the Decree does not specify by which medium so some departments choose to use other methods instead. Departments are also advised to improve their information technology system and network so it seems reasonable to expect that departments would provide a medium for people to make contact with them via their websites. Nevertheless, from Table 6.2, websites do not provide much information on responses to complaint, petition or question. Although such information is possibly confidential and private for complainers, departments should summarise what they have done during the year. However, from the interviews

(section 5.6), sometimes even civil servants do not know the results. Thus, the process is not clear.

6.2.4.3.1 Reflection

Departments should be answerable for their actions. Section 38 of the Good Governance Royal Decree mentions that

The government agency, after having received a written question on any task under its responsibility from people or other government agency, shall have the duty to answer the question or provide information on what it has done to the person or government asking such a question within fifteen days or within the specified due date under Section 37.

The Decree shows that it is a legal responsibility for departments to respond to questions from the public. However, if questions relate to accusations, the process is longer and involves more than just answering questions (section 5.4.3). On the websites, some departments have channels for the public to send questions or complaints. However, departments do not summarise what they have done in such cases. Consequently, citizens cannot know and evaluate departmental reaction on questions or complaints. This situation does not help enhance public accountability specifically. Although departments cannot provide personal details or in-depth details about each case since this may allow complainers to trace a case, departments should ideally summarise what they have done with complaints or petitions. Otherwise the public cannot know how departments manage these. It can be inferred that there is the problem of a lack of transparency in the departments. Some departments do not have any way for the public to register complaints online, although they do provide contact details. Citizens can then make complaints using other methods.

6.2.4.4 The similarities and differences between the ministries

Within each ministry, there is a range across departments. Taking the average scores, departments under the Ministry of Finance have more items than those of other ministries. This is not surprising because its main responsibilities are concerned with the national financial and economic systems so it is expected to provide more information on websites. Under this ministry, the Excise Department provides the most items and Revenue Department provides the second most items. These two departments are the most important revenue centres of the government so it is reasonable that they should disclose as much information as they can in order to illustrate transparency of their operations. As confirmed by NECTEC (2004, in

Thai), the Revenue Department's website had high scores in all aspects of information, interaction and transaction.

On the other hand, the Comptroller General's Department (CGD) discloses the least items when compared with other departments under this ministry. It provides information used by other public sector organisations. This is the main duty of the CGD. Nevertheless, it does not disclose much information about its own performance. This is disappointing because the CGD plays an important part in the governmental accounting system. Therefore, the main aim of its website is to provide information only to its direct users, which are public sector organisations, rather than to the public.

The second best result is from the Ministry of Commerce, the duties of which are related to businesses and trade. By contrast, from the average percentages, the Ministry of Education has the least score, with the percentage of each department about 20-30%. From the results, they provide information on their services to citizens, particularly students, teachers and parents. Departments who focus on the services they give to citizens, instead of providing information on their own performance, do not do many things to enhance accountability.

Within the Ministry of Public Health, the number of items provided on the websites does not vary much between departments. By contrast, for the Ministry of Agriculture and Cooperatives and the Ministry of Labour, there is a higher level of variation between the best and the worst. During the period of the research, there were no ministerial guidelines related to styles or patterns, which departments should follow. Thus, each department has its own style and own range of information. The intention and attention of executives with regard to information disclosure is important. For some departments, which provide more information, it can be inferred that executives of departments pay more attention to information disclosure. For the Ministry of Agriculture and Cooperatives, the Cooperative Auditing Department has the most items on its website. As part of its mission, the department's duties relate to cooperative accounting and auditing. Therefore, it is not surprising for this department to have more accounting information.

With regard to the Ministry of Labour, the Office of the Permanent Secretary and the Social Security Office have the most and second most items. This is not surprising because, from the interviews, the Office of the Permanent Secretary is frequently developing its system and has a plan for all the departments under this

ministry to have the same style of website in order to give the ministry's websites a more unified appearance (section 5.4). The Social Security Office spends a lot of money on developing information technology systems. The result for this department is better than some other departments because the government and the media pay particular attention to this department's operations. Because of this, executives are also interested in providing more information to the public. This ministry is not only influenced by organisational accountability but also by public accountability. In addition, the department uses IT systems to support its own operations, and therefore knows the importance of using IT systems and the internet effectively.

The results show that if departmental responsibilities relate to money, the economy, and accounting, or if departments' responsibilities are the focus of the government attention or public attention, then they tend to provide more information, which can support accountability.

6.2.5 Standards of accountability

With regard to standards, which the public may use to analyse departmental activities and performance, as mentioned earlier, departments provide information about their mission, vision, strategy, plans and policies. Therefore, the public can use this information when evaluating performance. However, it is difficult to do this when departments do not provide this information online. The majority of departmental websites refer the public to the appropriate laws and regulations and the public can then evaluate whether departments are following these or not.

With regard to information disclosure, the Good Governance Royal Decree and the Official Information Act want departments to disclose information to the public, with the exception of, for example, information relating to economic and national stability. Thus, although the intention of these acts is for departments to provide as much information as they can, they do include a paragraph which gives departments the option not to provide some information. Therefore, departments can decide the types of information to be disclosed.

6.2.5.1 Reflection

At the present time, Thai departments have no clear standards relating to information disclosure on websites. Disclosure will vary depending on ministries or departments. For sensitive information, such as financial and accounting information, the executives of departments will first decide whether or not the information should be posted on websites (section 5.4). However, with general information, such as

departmental news, IT staff and PR staff can update the information themselves. In summary, the decisions of both executives and civil servants are important factors influencing information disclosure.

6.2.6 Effects

With regard to effects, websites rarely mention this information. This accountability component is not clear for the public. The public cannot tell from departmental websites how departments have handled complaints or petitions. This is confirmed by the interviews when even civil servants claimed not to know much about the outcome of complaints or petitions or what would happen if mistakes were to happen (section 5.6). Effects are, therefore, unclear and will normally vary from case to case, i.e. individual cases may result in different effects.

6.3 Annual reports

An annual report is one of the main communication tools for departments to communicate with the public. It represents an important element of accountability (Dixon et al. 1991; Pablos et al. 2002). In the past, annual reports were optional for departments, which could choose to either produce or not produce a report. However, in 2006, Thai departments were encouraged to each produce annual reports. This shows a realisation by the government of the importance of annual reports. The purpose of this section is to study what information is provided in annual reports and how this information relates to accountability. Reports from the departments listed in Table 6.8 are analysed. Table 6.9 is an analysis of the contents of annual reports and Table 6.10 is the extension of 'performance' in Table 6.9. Both tables can be found at the end of the chapter.

6.3.1 Accountees and accountors

With regard to accountees for annual reports, the main aim of this report is to provide departmental information to the public or to organisations that have a relationship with these departments. From the interviews, departments normally distribute their annual reports to other public sector organisations, libraries, and other stakeholders⁸. Departments do not distribute their reports to citizens directly. However, if citizens were to make a request, then departments will supply them with an annual report.

⁸ Information from interviews is given by E3 and information from the first interview.

Table 6.8 Lists of Ministries and Departments examined for annual reports

Ministry	Departments
Ministry of Finance	1. Office of the Permanent Secretary Ministry of Finance 2. Treasury Department 3. Comptroller General's Department 4. Customs Department 5. Excise Department 6. Revenue Department 7. State Enterprise Policy Office 8. Public Debt Management Office 9. Fiscal Policy Office
Ministry of Labour	10. Department of Labour Protection and Welfare 11. Department of Employment
Ministry of Industry	12. Department of Primary Industries and Mines 13. The Office of Industrial Economics
Ministry of Social Development and Security	14. Department of Social Development and Welfare 15. Women's Affairs and Family Development
Office of the Prime Minister	16. The Secretariat of Prime Minister 17. Bureau of the Budget 18. Office of the Civil Service Commission
Ministry of Justice	19. The Office of Permanent Secretary of Ministry of Justice 20. Department of Probation
Ministry of Commerce	21. Department of Export Promotion 22. Department of Foreign Trade 23. Department of Insurance
Ministry of Public Health	24. Department of Medical Sciences
Ministry of Interior	25. Department of Local Administration
Ministry of Agriculture and Cooperatives	26. Department of Agriculture 27. Department of Agricultural Extension 28. Cooperative Auditing Department 29. Agricultural Land Reform Office
Ministry of Transportation	30. Department of Civil Aviation
Ministry of Energy	31. Department of Mineral Fuels
Ministry of Natural Resources and Environment	32. Pollution Control Department 33. Department of Mineral Resources

Thus, this could imply that annual reports are accessed by accountees in all three types of accountability. However, in the case of administrative and organisational accountability, superiors, auditors and controllers rarely use annual reports in their operations. For some departments, annual reports are produced only because of the requirements from the government.

With regard to public accountability, from the interviews, it seems only researchers and students request annual reports (section 5.4). Generally, people do

not pay much attention. Producing annual reports relates directly to the relationship in case of bureaucratic accountability. The government wants departments to produce annual reports. Some departments have started producing annual reports already, using lists provided by the government as their guideline. The government is a direct superior of the departments, explaining why departments decided to produce annual reports.

As shown in Table 6.9, none of the departments provides some important information about staffing such as the statement about how the board or committee is appointed, the term of appointment and remuneration. This can deter the enhancement of accountability because the board or committee plays an important part in operations and decision making. They deal with vast amounts of money but this information is not available to the public. Therefore, the public cannot know whether the recruitment or appointment process is transparent or not. Departments may think this information is not important for the public to know, so they use annual reports just to present their performance and activities from the preceding year.

6.3.1.1 Reflection

Annual reports are normally distributed to other public sector organisations, and people who have a direct contact with departments. It is not easy for citizens to obtain these reports because they have to actually go and request these from the departments. From the interviews, only researchers and students used annual reports. Other citizens may have no interest in these or believe it is a waste of time to get the reports. This shows a lack of interest of the public. However, this lack of interest may come from a lack of access to information. Since it is not easy for citizens to obtain these annual reports so it is possible that departments may not focus much on public accountability. Departments produce annual reports because they rely on bureaucratic accountability. They only follow what their superiors want them to do.

6.3.2 Accountability for what

The main purpose of annual reports is for departments to provide information about their performance. Departments are responsible for their actions and how they have used public resources. Annual reports can support this objective. From Table 6.9⁹, annual reports have information about departmental performance. There is less

⁹ At the end of the chapter

information about service delivery so it can be deduced that annual reports mainly provide information about departmental performance during the year.

All departments provide their mission, vision and strategy in their annual reports, information which can be considered as being the commitments between departments and their accountees. Some information on departmental background such as organisation structure, and some information about staff and executives, is also provided in these reports. This information can identify the responsibilities of departments towards accountees.

Like the websites, the information contained in annual reports is general information. Annual reports are produced at the request of the cabinet. Thus, although not a legal responsibility, departments tend to comply because it is normal for them to adhere to the wishes of their superiors (section 5.2). The relationship in the case of organisational and bureaucratic accountability is important.

Unlike websites, annual reports do not contain very much information about services, in fact they do not focus much at all on services. This reflects the different objectives of websites and annual reports. There are only a few departments that outline their plans in annual reports. From this result, citizens cannot know what activities departments are committed to during the year. The public get only operational results, which does not help them understand actual departmental performance. Most departments do not set out their future plans in annual reports, only past information. People cannot therefore know what departments plan to do the following year.

6.3.2.1 Reflection

In preparing the information to be provided in annual reports, some departments are guided by recommendations of the cabinet. Thus, the structure of many annual reports is very similar. Some of them produced an annual report but one which did not include all the information the government required them to because these were only recommendations. There is no penalty for those departments who do not comply. This is confirmed by the literature review that accountability without sanctions may not be useful (Brinkerhoff 2001). However, if the government continues to pay attention to producing annual reports, the department will undoubtedly take these ideas on board. The year 2005-2006 was, after all, only the first year of these recommendations. Also, some departments may not yet be ready to produce the reports.

One interviewee mentioned that she will produce annual reports if the government continues to focus on this issue (section 5.4.1). However, if not, she is unsure whether or not her department will produce annual reports. This can be problematic for the enhancement of accountability. Superiors have to keep track of the operations of their subordinates because if they do not, subordinates tend to ignore those transactions that are not directly related to their duties. As discussed in section 5.4, some civil servants pay attention to their direct jobs. This situation comes from attitudes, education, understanding, and competency of civil servants.

Departments are responsible for explaining why they performed as they did. If departments fail to meet targets, they should explain this in their annual reports. However, as shown in Table 6.10, some departments do not provide this information. From the results, it is difficult for the public to evaluate how effectively departments are at using public resources. This difficulty can cause public ignorance, which can affect public participation and scrutiny.

6.3.3 Processes of accountability

Providing information in annual reports relates directly to the processes of accountability, particularly transparency and scrutiny. The amount and types of information can show if and how departments intend to present their information to the public.

6.3.3.1 Transparency

From the interviews and literature review, departments follow the requirements of the government and provide four main types of information. Information about performance and operational results are important for accountability. This information is one of the components required by the government so, as shown in Table 6.9, all departments provide information about non-financial performance and almost all of them provide details of financial performance in their annual reports, although there may be reliability problems with some of this information.

With regard to financial statements and accounting information, although more than half of the sample group provides financial accounts in their annual reports, the usefulness of these cannot be confirmed. For example, there is possibly an issue of reliability because the accounts are unaudited. The interview findings confirmed that financial statements are unaudited and there are many transactions which require being amended (section 5.4). There are four departments that present

financial statements in their annual reports but do not supplement these with explanatory notes. This shows that departments do not appreciate the importance of such notes to the lay person attempting to make sense of financial statements.

During the period of study, the cash flow statement is not required because the Government Fiscal Management Information System (GFMIS) is not yet ready for producing these¹⁰. Despite this, one department does produce the cash flow statement. While it is possible that this cash flow statement may be incorrect, the fact that the department is interested enough to produce one is a positive sign. Surprisingly, the department, which produced the cash flow statement, is not the Comptroller General's Department, which would be expected to provide more accounting information than others.

Regarding budgetary information, departments provide only information on the budgets received from the government, with few departments providing details on the use of the budgets. However, only focusing on the budget received from the government alone may not be useful for accountability because this does not show departmental activities. Almost the entire sample group provides only brief information about the budget. The majority of the departments use types of expenditure to categorise their expenditures. Some departments do not give budgetary details for departmental projects or plans. The public would not know how departments manage projects and plans, and it would be difficult for the public to evaluate departmental performance.

Regarding annual and future plans, from Table 6.9, only a few departments give this information. Only one department provides information in the form of an annual plan. Although departments provide information on their performance, they do not provide specific plans. It is difficult for citizens to decide whether the departments have succeeded with their plans or not because some of them do not summarise their accomplishments.

Additional to the above information, departments also provide some background information, such as mission, vision, and strategy. However, there are some departments that fail to provide contact information. Nevertheless, to gain access to annual reports, citizens have to go to departments or libraries so it is not actually difficult for citizens to obtain this information. As mentioned earlier, departments also fail to provide much information about staffing and services.

¹⁰ Information from the first interview

With regard to language used in the reports, there are some departments, such as the Customs Department and the Department of Foreign Trade that despite having links with other countries do not provide information in English in their annual reports. Perhaps these departments are not to do this, do not have the staff to translate Thai data to English, or believe that only Thais are users of these reports.

Regarding the methods of presentation, departments present their performance by using graphics such as tables, pie charts and graphs. This can help people understand more about department's operational results. These are appropriate ways to present departmental performance because when citizens view the information, they can tell immediately whether the department has reached its goals or not. These graphics can help them understand the information that the departments want to communicate.

6.3.3.1.1 Reflection

Prior literature indicates that, to achieve transparency, the availability, reliability, relevance and timeliness of information is important (Kondo 2002). Regarding the availability of information in Thailand, it is not easy for lay people to obtain annual reports because departments only distribute their reports to certain groups of recipients. However, some departments do provide these reports on their websites. A lack of access to information can cause a lack of interest in departmental performance and this in turn can lead to a lack of public participation. This situation may hamper public scrutiny.

Regarding the reliability of information, there are a number of stages which departments need to go through when producing an annual report. Information is checked by both staff and executives of departments. Therefore, general and background information can possibly be assured. However, with regard to financial information, e.g. financial statements and budgetary information, this information is not audited. Therefore, it is possible that there will be a reliability problem. Users have to use their own judgement when using this information. This can hamper public scrutiny. The reason why the government and departments do not solve this problem may come from a lack of awareness from the public. However, although citizens are aware of this problem, it remains difficult to solve due to a lack of external auditors, who cannot audit every department in a year. In addition, the State Audit Act (1999) does not specify that auditors have to audit every organisation each year. Consequently, it is impossible for some departments to provide audited financial statements to the public. The State Audit Act (1999) offers auditors

flexibility in deciding which organisations should be audited and which audit reports should be provided to the public.

The relevance of information, in this case, will depend on the user's reasons for using annual reports. The main purpose of annual reports is to provide the public with information about department's activities and performance. Therefore, the reports tend to contain information of this type, which is an important tool for the purpose of accountability. However, the reports contain less information on actual services so if the public need this, they should refer to the departmental websites.

As for timely information, information inside the reports is about past transactions. Unlike websites, information in the reports is rarely used for decision making or service delivery. The information is used for assessment and scrutiny instead. In the past, there was no due date for the production process. This was dependent on the readiness of the individual departments. In 2006, the cabinet asked departments to finish production of their annual reports by February, though there is no penalty if departments cannot do this. From the interviews, it seems that while departments set targets, the due date of these can be changed (section 5.4).

In summary, as with websites, there are some problems related to the concept of transparency, particularly the availability and reliability of information contained within annual reports. These can deter the enhancement of accountability and can affect the process of public scrutiny.

6.3.3.2 Scrutiny

With regard to the concept of scrutiny, participation is an important feature for this concept. However, due to limitations on the availability of information, the public cannot easily obtain annual reports. Therefore, it is not easy to enhance the participation rate by means of annual reports. Regarding the reliability of information, as mentioned earlier in section 6.3.3.1.1, the financial statements of some departments are not audited every year. Therefore, although citizens may want to examine departmental reports, they have to do with unaudited financial statements. This may not improve public scrutiny.

As for the information provided in annual reports, see Table 6.10, surprisingly, two of the departments that explain why some of their objectives are not met do not outline planned actions to improve their performance. They know already what their problems are so it is not difficult to find the methods with which to solve these. The departments should inform the public of these solutions. In addition, it is

only two departments that have a summary of accomplishments in their reports. Other departments explain their performance in detail that it is not easy to discern which projects have been accomplished and which projects have not. In addition, some of them do not provide their plans so it is difficult for the public to evaluate performance. Prior research shows that the public normally uses only summary information, not a fully detailed report (Pablos et al. 2002). From the current research only four departments have self assessment reports. With regard to explanations of why objectives have not been met, there are fifteen departments that do not report this information. For these departments, it cannot be ascertained from their reports whether they have succeeded in meeting their objectives or whether they just do not want to disclose this information.

As with websites, departments do not provide information about systems of controlling and monitoring. However, this information is not a main requirement of the government so departments may simply be uninterested in this area.

6.3.3.2.1 Reflection

With regard to public participation, due to the limitation of data collection, citizens are not interviewed in this research. However, the interviews (section 5.4) suggest that only students make requests for annual reports because they want to use reports in their study. Due to the limitation of the availability of information discussed earlier, it is not easy for the public to obtain annual reports. Only a very few people are interested enough in annual reports to take the time to obtain them. This does not contribute to enhancing accountability.

For performance evaluation, as shown in Table 6.10, although departments provide information about their performance, departments do not explain much about their results. However, citizens do not ask departments for more information. This situation shows that the public is uninterested in this information. As discussed earlier in section 5.4, this responsibility can be done by other groups such as representatives, so this is a possible reason for a lack of interest.

In the past, some departments did not produce annual reports and no one needed or wanted to use them. This situation illustrates that people have for a long time not paid much attention to annual reports. From the interviews, citizens may pay more attention to services than performance. This shows that the process of public scrutiny, particularly on departmental performance, rarely occurs. Therefore, it is

easy for civil servants to work because the public do not investigate their performance. Maladministration can occur.

6.3.3.3 Answerability

For answerability, information about the contact address is important and helpful should citizens wish to make contact with departments. Moreover, from the Good Governance Royal Decree and the Official Information Act, departments are advised to provide this information to the public, though, in the requirements, the government does not actually mention contact information. The government may think that departments already provide this information, since this information is of a general nature, which all departments should have. From the results, only half of the sample departments provide contact information in their annual reports and it is sometimes easier for the public to get these details from other sources, such as from websites or by telephone. In comparison with the websites, annual reports are less widespread, with only public sector organisations, universities, libraries and specific groups of people being able to obtain these reports.

6.3.3.3.1 Reflection

Annual reports are possibly not the right communication medium by which the public can make contact with departments. Departments do not provide much contact information or information on how citizens can make complaints or petitions to departments. Also, departments do not provide information about the responses to any actual complaints or petitions. This situation cannot support accountability mechanisms if the public do not know how departments deal with questions or accusations.

6.3.3.4 The comparison between departments

The departments that provide the greatest number of items in their annual reports are the Bureau of the Budget and the Customs Department. Not surprisingly, the Bureau of the Budget is responsible for the national budgetary system, and therefore provided detailed information about budget preparation, including the principles used to prepare the budget. The Customs Department is one of the main revenue centres of the government so it also has a duty to provide clear information to the public.

The Department of Labour Protection and Welfare and Women's Affairs and Family Development also provide more items in their annual report compared with other sample departments. The duties of the Department of Labour Protection and

Welfare are related to the labour force, which affect a great number of people. The Department of Women's Affairs and Family Development's role is also related to a significant number of citizens. Disappointingly, as for its website, the Comptroller General's Department does not provide much information. It does not have departmental financial statements or even a report on its own performance, only national financial reports.

Although departments have similar items in their reports because they are all following the cabinet guideline, the amount of information provided by each department is not equal. Based on the results, the government needs to have similar pattern and appropriate styles of annual reports because in the past departments were not required to produce annual reports at all or if they did, they did so without guidance or requirements in relation to content. From these results, it appears that many departments follow the government guidelines so in the future it is possible that annual reports can all follow the same pattern.

6.3.4 Standards of accountability

With regard to standards of accountability, departments are required by the government to produce annual reports, which should consist of four main components, namely general background, financial statements, performance and other information. Departments use this requirement as the basis for producing their annual reports. However, this can depend on the vigilance of the government because if the government pays scant attention to the annual reports, departments may do the same.

Regarding information that the public can use as a standard for appraisal, in annual reports, only some departments provide information about their plans and projects. They only report on their past performance. Therefore, it is quite difficult for the public to assess departmental performance. It is not easy for citizens to use an annual report as a main tool for public accountability. It is difficult for them to evaluate departmental performance by using an annual report alone.

6.3.5 Effects

According to the interviews, during the period of this thesis conducted, departments that do not produce annual reports are not penalised¹¹. Other effects,

¹¹ This information is provided by the OPDC staff.

e.g. resulting from operations, performance and complaints, are not presented in annual reports and this is the same with websites.

6.4 Conclusion

The main aim of this chapter is to analyse how information relating to accountability is presented in two communication tools, websites and annual reports. Checklists were developed and used to analyse these tools (see details in section 4.3.2).

Although three main types of accountability are the primary focus of this research, the results in this chapter relate directly to public accountability. Departments are responsible for allocating budgets and delivering services to citizens. The public require only general details and, unlike auditors and controllers, they do not want the full details. Although the purpose of these tools is to deliver information and services to the public, from the interviews, departments and staff pay more attention to the requirements of internal users instead of the public's (section 5.4).

For the purpose of administrative accountability, auditors and controllers do not use the information from these tools. These two groups require full details, and not just the summary information. For organisational accountability, superiors and subordinates use other types of information. For instance they use internal communication, such as the intranet or internal documents, instead of the websites or annual reports of departments.

However, superiors, auditors and controllers play important roles in information disclosure. For administrative accountability, the aims of the OPDC, i.e. the controller, are that departments should improve their information technology system and online services. For bureaucratic accountability, the cabinet wants departments to produce annual reports and develop websites. Therefore, departments have to follow recommendations of their superiors. This shows the influence of some types of accountees towards departments and civil servants. This result will be further discussed and explained by taking Thai values and culture into consideration in Chapters 7 and 8.

In terms of 'accountability for what', departments should be responsible for service delivery and the use of public resources. However, this type differs between websites and annual reports (see sections 6.2.3 and 6.3.2). For websites, the main focus tends to be on service delivery. By contrast, annual reports present

departmental activities and performance. For the information disclosed both on websites and in annual reports, moral responsibility felt by executives and officials can increase the amount of information because of no exact legal responsibility to produce information and no penalty for not producing. This relates to yet another component of accountability, that of standards of accountability. While unclear standards do not enhance accountability in the public sector, Thai values and culture are among the factors which can explain accountors' and accountees' behaviour. This issue will be discussed in Chapters 7 and 8.

Information disclosure relates directly to the processes of accountability. With regard to transparency, for websites, the majority of the departments disclose general information such as mission, vision and strategy, plans, contact information and non-financial performance (section 6.2.4). Departments also provide information about responsibilities and organisational structure. This kind of information is required by the Official Information Act to be presented to the public, but the choice of communication tools is left to departments. On the other hand, departments rarely present full financial information, particularly financial performance and accounting information. However, even where information is disclosed, there may be reliability problems with this.

Financial statements are unaudited, and though some budgetary information may be reliable, reports about the use of the budgets are doubtful because there is no statement mentioning whether this information is audited or unaudited. Another main issue for transparency concerns that of timely information. Departments do keep some information up to date such as news and services but not other information such as performance reports or annual reports, since departments may not have latest version available. Regarding the availability of information, there are some limitations in gaining access to the internet. Even though the number of internet users in Thailand is increasing continuously, only certain groups of people can actually use the internet. Also, it is sometimes difficult to gain access certain information, such as financial statements, if departments do not actually provide this on their websites. Factors such as pressure from accountees, Thai values and cultural perspectives can also be involved in the process of information disclosure, and these will be further discussed in Chapters 7 and 8.

With regard to the difficulties in gaining access to information, it is possible that Thais in rural areas receive less information than those living in urban areas. Therefore, public participation is mainly carried out by urban Thais. For example, in

the past, middle class Thais participated in political matters but not those of the lower class, especially in rural areas (section 3.2). However, lower class Thais now participate more because they receive more information (section 3.2). With regard to the concept of scrutiny, after receiving information, the public should examine and evaluate performance in order to give feedback to departments (see section 6.2.4). However, the public normally only focus on departmental services (section 5.4). For departmental performance, departments do not provide much information about their performance and the public do not request this information. Therefore, the public may not be aware of departmental performance.

Limitations of the reliability and availability of information are obstacles that can burden the process of scrutiny. This can cause fraud, corruption and abuse of power in some government departments. Some aspects of Thai values, such as the presence of hierarchical relationships, grateful relationship orientation, i.e. *bunkhun relationships*, large power distance, and the use of power for one's own benefit can contribute to such actions. This will be further discussed in Chapters 7 and 8.

For the concept of answerability, websites have channels through which the public send questions, complaints, or petitions to departments (6.2.4). Although some sections in the Good Governance Royal Decree mention that departments should specify a period of time for any steps of their operations, citizens cannot know how much time departments spend on dealing with problems. Departments do not provide much information about what they have done with questions or complaints. They mention only whether they have succeeded with their tasks or not.

For annual reports, the main aim of this tool is to provide information about departmental performance. As is the case with websites, regarding transparency, reliability of information is the main obstacle (section 6.3.3). The availability of information is also a problem because of the difficulties the public have in gaining access to the reports. This relates directly to the concept of public scrutiny. For answerability, departments do not provide much information about how they have dealt with complaints or petitions during the past year. Some of them do not even provide contact details. Thus, these are problems, which can impede the enhancement of accountability, but which can lead to a discussion on accountability in the Thai public sector, consisting of topics such as Thai culture and values in Chapters 7 and 8.

With regard to the standards of accountability, departments use the Official Information Act B.E. 2540 (1997) as a guideline for providing information to the public. However, the Act gives only general ideas, and departments can use their own judgement to decide which information they should deliver to the public. The Act does not mention the method of communication for delivering the information. Therefore, departments are not legally responsible for providing information via either websites or annual reports. Regarding the Good Governance Royal Decree, it is recommended that departments should provide information to the public, except information that affects national security, national economic stability, or public order. It is also permission to withhold information in order to protect personal rights (section 43 in the Decree). Similar to the Official Information Act, the Good Governance Royal Decree just gives general ideas and does not specify communication tools. There is no law requiring information disclosure via websites. This will depend on departments. Both executives and practitioners play an important part in this stage. For instance, for some important and sensitive information, permission to disclose information is granted by the executives of departments, while the decision to release general information is made by practitioners. Therefore, centralised decision making occurs at some level of information disclosure. Once executives give their permission, it is then the responsibility of civil servants to update the information.

Some departments deliver information that they are specifically required to by laws. However, this information may not be enough to enhance accountability. For instance, there is no organisation to control the quality of information on websites. Although the Ministry of Information and Communication Technology was established, this ministry helps with the technical systems to be used but does not deal with the actual specifics of the information.

Regarding the effects of accountability, the effect is not clear and this result is confirmed by the interviews (section 5.6). There is only a little information about the effects on websites or in annual reports. Unclear rewards or penalties can obstruct the enhancement of accountability.

The results will be further discussed in Chapter 7, together with data from the interviews and literature. Conclusions and recommendations will be given in Chapter 8.

Table 6.9 Contents of the annual reports (2)

Disclosure items	Fin (n=9)	Lab (n=2)	Ind (n=2)	Soc (n=2)	Pm (n=3)	Jus (n=2)	Com (n=3)	Hea (n=1)	Int (n=1)	Agri (n=4)	Tra (n=1)	Ene (n=1)	Nat (n=2)	Summary (n=33)	%
- Audited Cash Flow Statement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Prior fiscal year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Future	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Analysis (e.g. common size)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4 Accounting policies and notes to the financial statements	6	1	-	1	2	1	2	-	1	1	1	-	1	18	54.5
1.5 Cost analysis	3	-	-	1	1	1	2	-	-	-	1	-	-	9	27.3
2. Mission, vision and strategy	9	2	2	2	3	2	3	1	1	4	1	1	2	33	100
- Unique purpose	5	1	-	2	2	1	2	-	1	1	-	-	2	17	51.5
- Scope of operations in terms of its product or services?	2	1	-	2	2	1	2	-	1	2	-	-	1	14	42.4
3. Trends and future plan	3	1	-	-	1	1	1	-	-	1	-	-	-	8	24.2
- Specific steps	1	1	-	-	-	-	-	-	-	1	-	-	-	3	9.1
- Estimated time frames	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Annual plan	-	-	-	-	-	1	-	-	-	-	-	-	-	1	3
5. Accounting practices and information	9	1	1	2	2	1	2	-	1	2	1	-	2	24	72.7

Table 6.9 Contents of the annual reports (3)

Disclosure items	Fin (n=9)	Lab (n=2)	Ind (n=2)	Soc (n=2)	Pm (n=3)	Jus (n=2)	Com (n=3)	Hea (n=1)	Int (n=1)	Agri (n=4)	Tra (n=1)	Ene (n=1)	Nat (n=2)	Summary (n=33)	%
6. Resources and assets	8	1	1	2	2	1	2	-	1	1	1	-	2	22	66.7
- Sources of resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Use of resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Resource plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Capital employed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Liabilities and commitments	8	1	1	2	2	-	2	-	1	1	1	-	2	22	66.7
8. Laws and regulations	6	2	1	1	2	1	1	-	1	2	1	-	2	20	60.6
9. Budget	6	2	1	2	3	2	2	1	1	4	-	-	2	26	78.8
- Comparing between budget and actual	1	-	-	-	1	2	-	1	1	-	-	-	-	6	18.2
- Forecast budget	-	-	-	-	1	-	-	-	-	-	-	-	-	1	3
- Information from prior fiscal year	-	1	-	1	2	-	2	1	-	2	-	-	-	9	27.3
- Full details	-	-	-	-	-	-	1	-	-	-	-	-	-	1	3
- Using graphics	-	2	1	1	1	2	1	1	1	3	-	-	1	14	42.4
10. Performance															
- Financial	9	1	2	2	3	1	2	-	1	3	1	1	2	28	84.8
- Non-financial	9	2	2	2	3	2	3	1	1	4	1	1	2	33	100
- Performance improvement	4	-	-	-	1	-	-	-	-	-	-	-	-	5	15.1
11. Service	8	2	2	2	3	1	1	1	1	4	-	1	2	28	84.8

Table 6.9 Contents of the annual reports (4)

Disclosure items	Fin (n=9)	Lab (n=2)	Ind (n=2)	Soc (n=2)	Pm (n=3)	Jus (n=2)	Com (n=3)	Hea (n=1)	Int (n=1)	Agri (n=4)	Tra (n=1)	Ene (n=1)	Nat (n=2)	Summary (n=33)	%
12. A statement about how the board or committee are appointed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- The term of appointment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Remuneration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Message from the Minister or executives	5	1	1	2	1	-	2	-	1	3	1	1	2	20	60.6
- List of executives	8	1	2	2	3	2	3	1	1	3	1	-	2	29	87.9
- The number of staff	7	2	1	2	3	2	2	1	1	4	1	-	1	27	81.8
13. Organisation structure	9	2	2	2	3	2	3	1	1	3	1	-	2	31	93.9
- The purpose and functions of each section	3	2	2	-	1	-	1	-	-	-	-	-	-	9	27.3
14. Contact information	4	-	2	1	2	-	3	-	1	2	1	1	1	18	54.5
- Specific contact details (specific duties and responsibilities)	4	-	-	-	1	-	3	-	-	-	1	-	-	9	27.3
- Graphics (e.g. maps)	1	-	-	-	-	-	-	-	-	-	-	-	-	1	3
15. Language															
- Only Thai	8	2	2	2	2	1	2	1	1	4	-	-	2	27	81.8
- Both Thai and full detail in English	1	-	-	-	-	-	1	-	-	-	1	1	-	4	12.1

Table 6.9 Contents of the annual reports (5)

Disclosure items	Fin (n=9)	Lab (n=2)	Ind (n=2)	Soc (n=2)	Pm (n=3)	Jus (n=2)	Com (n=3)	Hea (n=1)	Int (n=1)	Agri (n=4)	Tra (n=1)	Ene (n=1)	Nat (n=2)	Summary (n=33)	%
- Both Thai and partial detail in English	-	-	-	-	1	1	-	-	-	-	-	-	-	2	6.1

Abbreviations:

Fin = Ministry of Finance

Lab = Ministry of Labour

Ind = Ministry of Industry

Soc = Ministry of Social Development and Security

Pm = Office of the Prime Minister

Jus = Ministry of Justice

Com = Ministry of Commerce

Hea = Ministry of Public Health

Int = Ministry of Interior

Agri = Ministry of Agriculture and Cooperatives

Tra = Ministry of transportation

Ene = Ministry of Energy

Nat = Ministry of Natural Resources and Environment

Table 6.10 Performance evaluation – annual reports

Key to table.

Column 1 shows the checklist of disclosure items. Columns 2 to 14 show the thirteen ministries of Table 6.8. Each cell shows the number of departments within that ministry reporting the respective disclosure item.

Disclosure items	Fin (n=9)	Lab (n=2)	Ind (n=2)	Soc (n=2)	Pm (n=3)	Jus (n=2)	Com (n=3)	Hea (n=1)	Int (n=1)	Agri (n=4)	Tra (n=1)	Ene (n=1)	Nat (n=2)	Summary (n=33)	%
Financial Performance	9	1	2	2	3	1	2	-	1	3	1	1	2	28	84.8
Non-financial Performance	9	2	2	2	3	2	3	1	1	4	1	1	2	33	100
Performance improvement	4	-	-	-	1	-	-	-	-	-	-	-	-	5	15.1
1. Evaluating the government's or unit's performance	8	2	1	2	3	2	1	-	1	3	1	-	1	25	75.8
- Key performance indicator using to evaluate its performance	7	1	-	2	2	2	2	-	1	1	-	-	1	19	57.6
- Self assessment report	-	-	1	-	1	-	1	-	-	-	-	-	1	4	12.1
2. The explanations why objectives are not met	7	1	-	1	2	2	1	-	1	1	1	-	1	18	54.5
- The planned actions to improve	7	1	-	1	2	2	-	-	1	1	-	-	1	16	48.5
3. Mission, strategic goals, and summary of accomplishments	-	-	-	1	-	-	-	1	-	-	-	-	-	2	6.1

Chapter 7 Discussion

7.1 Introduction

The aims of this chapter are to critically discuss the evidence on accountability in Thai government departments, in terms of the six main components (discussed in Chapter 2), and to examine how the results link to and illuminate the theory of accountability. This chapter brings together the results from the interviews (Chapter 5), and from the analysis of websites and annual reports (Chapter 6). Information from other sources such as previous research, documents from international organisations and governmental papers are used to explain accountability in the Thai public sector. The chapter focuses on three types of accountability, namely public, administrative and organisational accountability, to discuss each of the six components. These three types link to each other.

In this chapter, the relationship between accountors and accountees is examined through the lenses of cultural perspectives and other important factors, including the principal-agent relationship. Cultural perspectives can explain some behaviour of accountors and accountees, and can affect the processes, standards and effects of accountability. Other factors are discussed to study how Thai civil servants behave.

This chapter is organised by following the six main components of the accountability relationship identified in Chapter 2. This chapter is organised as follows. Section 7.2 discusses the accountees and section 7.3 discusses the accountors. Section 7.4 examines what the accountors are accountable for. Section 7.5 discusses the processes of accountability. As mentioned in section 2.5, the concepts of transparency, answerability and scrutiny are used to investigate and discuss features of the processes of accountability. Section 7.6 discusses standards of accountability and section 7.7 the effects. The conclusion is presented in section 7.8.

7.2 Accountees

The types of accountee will depend on the types of accountability (section 2.5.2). For public accountability, the accountees are the public, i.e. tax payers, citizens in general, the media, NGOs, or private sector organisations. For administrative accountability, the main accountees are the auditors or controllers, while for organisational accountability, the accountees are the civil servant's superiors. These

accountees have different duties towards accountors (section 5.2). The type of accountability affects both the identification of the accountor and what that accountor has a responsibility to be accountable for.

In the case of Thailand after the economic crisis and the promulgation of the Constitution in 1997, a citizen-centred approach has been the main focus for operations (sections 3.4 and 5.3). Some projects were created using this idea as a guideline. The Good Governance Royal Decree aims to maximise citizens' benefits (section 3.5).

The accountee has the authority to ask questions or to request other desired information (Mulgan 2002; Pablos et al. 2002). On the other hand, the accountor has rights which allow some information to be withheld if that information is thought important or confidential (Ijiri 1983). There are differences between rights and powers. From the findings for Thailand, accountors respond to different accountees, who have different rights and powers, in different ways (see section 5.2). Knowledge of accountees regarding their rights and freedom, including educational background, is an important factor, given that some accountees cannot perform well in the accountability relationship because they do not have the knowledge or freedom to do so (sections 3.2 and 5.4). Attitudes of accountees are important for explaining the behaviour of accountees (section 5.7).

7.2.1 Public accountability

People's awareness of their rights and duties as accountees is one of the factors that enhance accountability (Suwanraks 1999). The World Bank aims to improve both civic participation and service delivery (World Bank 2000). In the Constitution of Thailand (1997¹), Thai people and organisations were given rights which allowed them to participate in governmental decision making and offer ideas on service delivery (World Bank 2000). Thus, the government and departments now pay more attention to citizens than in the past (section 5.2). The Good Governance Royal Decree is one of several projects developed based on the idea of a citizen-centred approach. It aims to maximise citizens' benefits by improving efficiency and effectiveness of performance and service delivery (section 3.5).

¹ After the political turbulence in 2006, the Constitution (1997) was abrogated.

At the present time, most citizens know what their legal rights are (Suan Dusit Poll 2002c, in Thai). Citizens know that they can make a complaint about the behaviour of civil servants (section 5.4). From the results of interviews, Thai people know what they should receive from the government and its departments, e.g. citizens know that they should receive an appropriate level of service delivery from departments. If they do not get this, then they complain (section 5.4). In some cases, they are not interested in corruption. For example, in the national election, the deputy Prime Minister General Sonthi Boonyaratglin claimed there were obvious cases of vote buying, which constituents ignored and which were not reported to the authorities (Thairath 2007a, in Thai).

There are several possible reasons why some Thais do not pay attention to public sector performance public sector performance. For instance, Thai people are tolerant of inequality in society (Hofstede 1991). Inequality is a broad concept, and can occur in many areas, for example, inequality in the work place or within families. As discussed in section 3.2, both social values and religious values support differences among individuals. Therefore, it is easy for some Thais to accept inequality and differences among people. In addition, it is possible that they may think that this is a duty of their representatives to monitor and control departmental operations.

Many Thais trust in karma, i.e. *what goes around, comes around* (section 3.2). They believe that if someone does something bad, then sooner or later something bad will happen to him or her. Thus, people may not have to do anything to ensure this is the case. Additionally, many wrongdoers are not punished for reasons such as a lack of evidence, or because they are receiving help from executives or politicians (section 5.4). Obtaining help from a superior is rooted in the value of grateful relationship orientation, i.e. the *bunkhun relationship*, and the patronage system, which links to ideas of clientelism (discussed in section 3.2). However, the fact that superiors can help subordinates relates directly to ineffective operational systems because if the system is effective, wrongdoers should not escape from punishment.

Thai people realise a corruption exists in Thai government departments and they know that this problem needs to be solved (Suan Dusit Poll 2006, in Thai; section 3.2). However, many citizens neglect to do this, and may actually be involved in corrupt activities themselves (Phongpaichit et al. 2000; section 5.4). People will sometimes pay

bribes or petty amounts of money to civil servants in order to get better services (sections 3.2 and 5.4). However, neither thinks of this as corruption. It is just an amount of extra money paid when someone feels gratitude (section 3.2). Thus it is possible that people will receive different levels of service (section 5.4), depending on how well they are acquainted with particular civil servants, whether extra money has been paid to these civil servant, or the personal morals of officials.

Some of citizens are afraid to report corruption (Phongpaichit et al. 2000). They do not want to get involved. External auditors are also threatened by wrongdoers (section 5.4). In addition, some of them do not even know to where or to whom they should report such cases because departments do not give much information about this topic (sections 6.2 and 6.3). This situation shows how poor the communication system of the government and department is. This is one of the obstacles to enhancing accountability.

The media play an important role in the accountability relationship, by acting as a medium of communication between public sector organisations, the government or parliament, and the public (McMahon 1995; Mulgan 2000a; see also section 5.4). The media also scrutinise and examine governmental and departmental performance.

7.2.1.1 Rights and power

Prior research indicates that accountees should have rights and the power to obtain information or services from departments, or to evaluate departmental performance (Mulgan 2000a). However, in Thailand, although according to the Constitution each person should have similar rights, they will have different amount of power with which to force or put pressure on departments to give them information or services (section 5.2). For example, some PR officials pay more attention to the media than to the public (see section 5.2). Politicians and civil servants want to have a good relationship with the media because the media can present their good performance to the public (section 5.2). This links to the value of career advancement because the media can publish any information to the public.

However, the departmental approach to citizens is different. Departments have conducted no surveys of citizens' requirements and only some of them have information regarding how satisfied citizens are (section 5.4). Instead, civil servants do what they think is suitable and appropriate for citizens. This links to ideas of clientelism and

grateful relationship orientation discussed in section 3.2. However, the government tries to reduce operational times and enhance efficiency and effectiveness in performance (section 3.5). This may reduce the occurrence of these kinds of relationships.

It has been said that, in the past, civil servants thought that they were superior to citizens (Virushaniphawan 2004, in Thai). It is possible that some civil servants may still think like this but, after public sector reform, they realise that citizens are the main focus of governance (section 5.2). However, one problem that can obstruct the enhancement of accountability is that civil servants rank individual and organisational benefits above that of public benefits (Suwanraks 1999). This leads to some staff members accepting bribes from citizens, in order to make everything and every process smooth (Suwanraks 1999; section 5.4). This links to problems of attitudes of Thai people, social values, economic environment, and operational systems.

One of the reasons why citizens do not have power over accountors is because they can only make complaints and they have no control over the level of penalties or promotion (see details section 5.2). In addition, Thai society is still based on a strong culture of collectivism (Hofstede 1991) even though that society now is more individualistic than in the past (Klausner 1997; as discussed in section 3.2). Civil servants concentrate on group thinking, but group may not mean the public. Therefore, although some civil servants realise the importance of citizens, they do not actually pay much attention to them (section 5.2).

Even though citizens are the main focus of governance, and the individual has rights, they do not have the power to force departments to act. Only a group of people can do this. There have been some protests in Thailand, including at a national level. For example, in 1992, groups of Thais protested against the government, which had been formed after a military coup. At a departmental level, some Thais in Chumphon province protested against the police for abusing their power (MCOT 2009, in Thai). This situation shows accountability problems in Thailand. It represents the weakness of the use of laws by state power users and a lack of fairness in society.

Although the power of the media is not a legal power, it is quite effective, because its power is backed up by citizens and the attitudes of civil servants, who in order to protect their careers will try to avoid criticism (section 5.4). However, there are still some drawbacks of the media. Some bias can occur because some types of media

such as newspapers or TV channels are directly or indirectly owned by politicians (Phongpaichit and Baker 1995). These powerful groups of people try to control the media, who may possibly provide misleading information to the public. The accountability relationship between the public and the media may not be effective in this case.

The media are responsible to news recipients and their professional peers by providing correct information to the public. This research does not study the media but, from some evidence such as prior literature, there are some problems relating to accountability of the media. There are some cases of media interference by politicians, who indirectly own the media (section 3.2). This can be construed as a lack of freedom of the media. It is possible that some sections of the media do care more about themselves and their career opportunities instead of the news recipients. Thus, it can be inferred that they sometimes focus on individualistic objectives, although they also have to successively meet certain objectives, i.e. the objectives of organisations or owners. That means their collective objectives are only applicable within organisations, not to the public.

7.2.1.2 Knowledge

The knowledge of the public is another important factor in public accountability. For example, in the past, Thai citizens, particularly in rural areas, did not have a high degree of education. Civil servants were therefore, able to take advantage of them (Vandergreest 1993). Now, however, Thai people have a better level of education and know what they should get from departments. If dissatisfied, citizens can complain to the departments, the media or the Administrative Court of Thailand. Many of them do complain to the departments (section 5.4). While the process can take quite a long time, it does at least support the enhancement of accountability.

7.2.1.3 Freedom

Another important factor is having the freedom to hold someone to account, and normally. During the period of political turbulence in 2006, this level of freedom was reduced, particularly with regard to the media (Naewna 2008, in Thai). Civil servants do not speak much about politics (section 5.4). Also, although citizens have the freedom to complain (and some of them do indeed make complaints about service delivery or departmental operations), they sometimes do so anonymously (section 5.4). Anonymous

complaints are rarely followed up by departments or auditors (section 5.4). Civil servants are, in such cases, reluctant to follow up accusations or become involved in any investigation (section 5.4). This situation enables civil servants to earn private benefits. These problems represent obstacles to the enhancement of accountability.

7.2.1.4 Roles of accountees

From the findings discussed earlier, the public pay more attention to what they themselves require from departments (section 5.4). From this, it can be seen that citizens are likely to exercise more control over activities in which they feel more interested. There are some areas that citizens do not focus on, and where they do not apply tight control. Here, citizens are content to let civil servants perform however they want. This lack of interest depends on whether citizens trust civil servants, or the type of activity departments perform. Such lack of interest can cause some frustration for citizens in the accountability relationship, in turn leading to an agency problem. From this kind of environment, politicians and civil servants can easily take advantage of accountees. Thus, the behaviour of accountees can directly affect how accountors behave.

7.2.2 Administrative accountability

In the case of administrative accountability, accountees are auditors and controllers who scrutinise, evaluate, and assess departmental performance (Bovens 2005; Brinkerhoff 2001). For Thailand, this type links to public accountability and citizens. Auditors work indirectly on behalf of citizens. Auditors report audit results directly to parliament, which is directly accountable to citizens. In this research, controllers and auditors are the Office of the Public Sector Development Commission (OPDC) and the Office of the Auditor General (OAG). There are some differences between these two organisations. The OPDC is not an independent organisation. It is a government department that is accountable directly to the Prime Minister, while the OAG is an independent organisation.

7.2.2.1. Rights and power

Both the OAG and the OPDC have legal rights and power to obtain certain information, ask questions and request further information in support of their operations (section 5.2). However, rule enforcement is not strong (Suwanraks 1999; section 5.4). This leads to problems of cooperation between civil servants and auditors (section 5.3). Some civil servants delay some operational processes (section 5.8). The power which

auditors actually have used is sometimes not effective because it does not allow them to apply any penalties. They can only complain to higher-ranking officials. Some powerful people, such as politicians and higher-level officials, can threaten auditors (section 5.4). Also, auditors can find themselves faced with conflict of interest, whereby they may choose not to investigate incidents of fraud. This affects other types of accountability, particularly public accountability and professional accountability. If some auditors cannot work with their full capability, the representatives cannot perform their job well because they may not receive the correct auditing information. For performance evaluation, because both the OPDC and departments are at the same level within the bureaucratic organisation, the relationship between accountees and accountors is flexible, which sometimes depends on situation, and is likely to be cooperation.

7.2.2.2 Knowledge

Regarding improving the educational system and professional training, which the World Bank (1992) believes to be important for the enhancement of accountability, the OAG provides some training and seminars for its staff. Some auditors decide to study for a Masters degree in order to enhance their qualifications (section 5.4). Some auditors qualify as certified public accountants and secure part time work as auditors in auditing firms, thus becoming familiar with accruals accounting helpful when departments implemented that type of accounting (section 5.4). However, it is also possible that conflict of interest can arise as a result of having extra jobs. Civil servants in the OPDC have to improve their knowledge quite often (section 5.4). Thus seminars and training are available in order for them to improve their skills. This is important for operations, because some departments try to create information on performance. Therefore, staff must catch up with other departments.

7.2.2.3 Freedom

According to the State Audit Act B.E. 2542 (1999), the OAG has the freedom to hold departments to account. However, there are some factors which can obstruct auditors from effectively performing their duties. For example, as mentioned earlier, auditors may feel threatened by wrongdoers and fail to obtain the necessary cooperation from civil servants. In addition, some values, such as grateful relationship orientation (i.e. *bunkhun relationship*) and ego orientation (i.e. *kraeng jai*, face saving and criticism avoidance), obstruct auditors from performing well.

For the OPDC, although both auditors and controllers² should be independent from the influence of civil servants, this is sometimes difficult in the Thai public sector. Executives and civil servants of the OPDC and departments know each other. *Criticism avoidance* and *Kraeng jai* can occur. Therefore, operational processes are more flexible (section 5.4). There is no application of penalties for departments that fabricate data (section 5.4). Controllers do not want to create conflict among departments or see departments lose face. They ask departments to amend the reports.

7.2.2.4 Relationship between auditors or controllers and departments

Regarding the relationship between accountors and accountees, there could be some difficulties with cooperation (section 5.3). In addition, there are problems of information asymmetry. Sometimes, the OAG and the OPDC cannot get the information they want, or departments provide incorrect information (section 5.4). Some departments try to manipulate performance information in order to get rewards from the government (section 5.4). Some auditors and controllers are aware of the problem of information asymmetry and incorrect information (section 5.4), and will apply rules and controls in their dealings with civil servants because their trust in officials is limited. If auditors and controllers cannot do their job properly, this situation can cause an indirect agency problem because they are indirectly accountable to the public. Agents might be able to take advantage of the situation. The relationship between superiors and their subordinates within departments can affect the relationship in the case of administrative accountability, since subordinates tend to follow the superiors' aims.

7.2.3 Organisational accountability

7.2.3.1 Rights and power

In the type of organisational accountability, for this research, the accountees are superiors who can order actions to be performed by subordinates and can give them both penalties and rewards (Brinkerhoff 2001; Bovens 2005). The relationship between these groups is a hierarchical and unequal (section 5.2). A hierarchical relationship is either a formal hierarchy or a clan-like hierarchy (section 3.2).

Although at the present time, egalitarianism is a normal concept for Thai people, Thai society easily accepts inequality between people (section 3.2). Thai people accept

² Roles of auditors and controllers are mention in section 4.3.1.2.

inequality of ages and social status so they are used to paying respect to seniority, and *sakdina* or feudality (section 3.2). In addition, the Thai bureaucratic system has long been rooted in *sakdina*, and this system still affects public sector organisations to the present day, linking to the patronage system, *bunkhun* relationship, and *phak phuak*. The power and loyalty of groups are important factors in operations. In this case, it is no surprise that subordinates follow the wishes of their superiors. Even with public accountability, where the main aim is to focus on the public, some civil servants focus more on their departments and the executives than on the public (section 5.2). This also represents their desire for career advancement (section 5.4).

Nevertheless, loyalty to superiors is not necessarily bad for accountability mechanisms. Indeed, some researchers claim that loyalty to superiors can help to enhance accountability (Frink and Klimoski 2004). Problems of corruption do not normally come about as a result of having a hierarchical system, but from other factors, such as the abuse of power, and individual behaviour, including motivations (section 3.2). The accountability relationship in the case of relative hierarchy or clan-like hierarchy can obstruct some operational processes and formal hierarchy. For example, some wrongdoers are helped by some executives (section 5.4). This may intervene with the system of checks and balances and the formal hierarchical system.

The government gives power to the executives of departments to assess their officials' performance (section 5.6). On the other hand, subordinates cannot evaluate their superiors' performance (section 5.6). Excessive power given to superiors can lead to the abuse of power, corruption and mismanagement. Politicians and higher-ranking civil servants have power, which enables them to accrue benefits based on their positions (section 3.2). Higher-ranking civil servants or superiors can be biased when it comes to giving promotion to their *phak phuak* or their groups (section 5.6). This links to ideas of collectivism. They have the same targets and they want to reach their targets together.

It is difficult for lower-ranking civil servants to stand up to their superiors and challenge unfair treatment (section 5.6). Therefore, some of them will just say nothing until they have a new superior (section 5.2). Civil servants do not want to participate in activities that may threaten their career or position or status, because superiors have the power to either enhance or hinder subordinates career chances (section 5.4). Due to the

power of superiors, some officials who know about corruption cases carried out by superiors are likely to turn a blind eye (section 5.4).

Low salaries are one of the reasons why corruption occurs, since some less well-paid civil servants will try to find ways to earn more money (Virushaniphawan 2004, in Thai; section 3.2). Some will take a 'make hay while the sun shines' approach, i.e. if they seen an opportunity to make money by corrupt means (either by themselves or by helping superiors to do something corrupt) then they take it (World Bank 2000). In some cases, the relationship in the case of organisational or bureaucratic accountability is stronger than the relationship in the case of administrative and public accountability (section 5.4).

The accountability problem arises through a combination of the operational system and individuals. With the operational system, although the government decentralises some jobs to provincial offices and local authorities, the director of a department still has a lot of power (section 5.2). He normally has the power to decide about departmental transactions (section 5.2). In addition, with certain processes, civil servants have the chance to use their positions to personally earn benefits, such as with service delivery (section 5.4). The motivation, including objectives, of individuals is an important factor. If they are motivated by materialism, they will try to do everything in order to gain benefits where possible. They will support their family, clan, or group, while taking advantage of their power or position. They act as patrons to assist their groups, as clients, in order to take benefits. Clients may come from within the same families, geographical areas, background, schools, universities, or *bunkhun* givers (section 3.2).

7.2.3.2 Knowledge

Subordinates are responsible to their superiors. This means superiors should be responsible for the actions of their subordinates (Lucas 1993), and should be aware of what their subordinates have done. However, it is quite difficult for superiors keep on top of everything, as well as to perform their own work well (section 5.4).

Some superiors do not pay enough attention to new initiatives such as information technology and internal control (section 5.4). Therefore, some subordinates try to take advantage of the fact that they have greater knowledge about operations than their superiors (section 5.4). In some cases, relating to data in the database, superiors are

unaware of possible fraud because they do not understand the software or computer programmes being used. Some subordinates take advantage of this by using data for their own benefit. In addition, some superiors are normally interested in the high-profile projects, and not in general details or day-to-day operations (section 5.4).

7.2.3.3 Freedom

With regard to this topic, superiors are free to hold subordinates to account. There is nothing to stop them doing so, as they have the rights and powers to do so.

7.2.3.4 Relationship between superiors and subordinates

Superiors normally focus on the use of the budget (section 5.4). They do not pay much attention to officials whose jobs do not relate directly to money or budgets, and they do not apply many rules, regulations, to such staff (section 5.4). It may be that they trust their subordinates, or they may think this group of staff are not significant enough to cause any serious consequences, even if they were to do something wrong. Nevertheless, subordinates can take advantage of superiors' lack of interest. It is possible that subordinates can find a way to benefit from corruption. For officials whose duties do relate to money, the relationship has more rules and control because of the importance of these duties (section 5.3). Problems can arise with information asymmetry and risk sharing. Some officials can find a way to seek benefits or practise corruption. Nevertheless, the relationship also depends on the personal relationship between superiors and subordinates. If they have same objectives and interests, or if subordinates are in their superiors groups, their superiors may not pay much attention to their subordinates, because either superiors trust them or because they already know what their subordinates want to do (section 5.4). However, if superiors and subordinates are in different groups, the relationship is likely to be tense, with rules and control being applied (section 5.4). They group together in order to maximise their benefits and achieve what they want.

When superiors and subordinates are in the same groups, they sometimes collaborate with each other and try to earn benefits from their power (section 5.4). Hierarchy can cause corruption either top-down or bottom-up (Shah 2006). In Thailand, both types of corruption occur. With top-down corruption, superiors may ask subordinates to do something for them and in return will grant subordinates some

benefits. With bottom-up corruption, lower-ranking civil servants share any benefits with their superiors.

7.2.4 Reflection

Public accountability

There are various types of accountees in public accountability. Although accountees, i.e. individual citizens, should have the same rights according to the Constitution, they actually have different powers over accountors. Thus, the power of accountees relates to their power to control accountors. This power influences what accountors intend to do, and may be linked to career achievement. The media, which are accountable to the public for publicising information, have more power than other accountees. The power of accountees affects how departments deal with them. In Thailand, the knowledge held by accountees, including educational background and awareness of their rights to hold someone to account, is important to enhance accountability.

Accountees can be both service recipients and resource owners. As service recipients, accountees have paid close attention to public accountability when directly related to their own benefits. However, they are not so concerned about the benefit to others. As resource owners, from the evidence (section 5.4), citizens do not concentrate closely on governmental and departmental performance. Instead, representatives may perform this task on behalf of citizens. However, it is possible that these representatives do not perform properly, which can cause an agency problem. This does not help enhancing accountability. Although the media and NGOs sometimes focus on departmental actions, this is generally only for longer, high-profile projects, not daily operations. Civil servants can, therefore, take advantage of this lack of interest.

In summary, in the case of public accountability, there are some factors that influence the accountability relationship, including attitudes and motivations of accountors and accountees, culture, social values, economic environment, use of laws, a lack of fairness, a lack of freedom of the public and media, media interference, and a lack of public participation. These factors can be classified as problems arising from individuals, society and systems.

Administrative accountability

In the type of administrative accountability, the accountees are controllers and auditors. The OAG has both legal rights and power to obtain cooperation from departments, and it can monitor and investigate them. However, Thai values, such as grateful relationship orientation, i.e. the *bunkhun* relationship and ego orientation, i.e. *phak phuak*, *kraeng jai* and criticism-avoidance, and politics are important factors which hinder the OAG's effective performance. Neither the executives of departments nor the officials want auditors to investigate their performance, so it is difficult for auditors to do their jobs.

For the OPDC, there are few problems with cooperation. In addition, since the government pays attention to good governance, departments willingly respond to the OPDC and its job is not seen as invasive. As a consequence, civil servants feel more comfortable. In order to perform their job, accountees tend to apply strict control and monitor departments closely. Accountees do not want accountors to take advantage of a lack of interest. The different responses to auditors and controllers highlight the differing relationships and individual behaviour. In addition, accountors have a different attitude towards accountees. Accountors normally do what they think is best for them.

Organisational accountability

The relationship in the case of organisational accountability is between superiors and subordinates. Superiors have both rights and power over subordinates. However, superiors' power occasionally does not help enhancing accountability, even though some researchers argue that loyalty to superiors and organisations can support accountability (Frink and Klimoski 2004). In the case of Thailand, some Thai culture and values, such as large power distance and grateful relationship orientation, do not help to enhance accountability if executives wield a lot of power. Poor operational systems and motivations of individuals are among factors that can possibly hamper the enhancement of accountability.

From the findings, the relationship between superiors and subordinates is likely to be strict for staff whose jobs relate to money, but less so for officials whose jobs are unrelated to money. In addition, personal relationships, group members and *phak phuak* are among the factors which help explain the relationship. If superiors have a close relationship with subordinates, the relationship is likely to be loose because the main

aim of both superiors and subordinates should be to maximise the group's objectives. This links to ideas of clientelism as discussed in section 3.2.

Accountees in three types of accountability link to one another. Accountees in one type can be accountors in another type. Executives are accountees in organisational accountability but they are accountors in administrative and public accountability. Auditors are indirect accountors in public accountability. The media are accountees for public accountability, and within the same type, the media are accountors and are accountable to news recipients.

7.3 Accountors

Accountors have obligations to provide information about their conduct to accountees (UN 2004; Bovens 2005). For public sector accountability, accountors can be either civil servants or departments. However, accountors can play many roles in the accountability relationship, depending on the types of accountability (Bovens 2005). Accountors can be organisations or individuals (Gelfand et al. 2004).

In the Thai public sector, there are some projects in which the government and departments pay attention to accountors. For example, the Thai bureaucratic system has a long-term problem with corruption (section 3.2). There were some projects, such as the establishment of the 'clean organisations' project, brought about to improve the probity and integrity of civil servants (section 5.4). In this case, the accountability relationship starts with the accountors, who take an important part in the corruption problem, and then standards are created in order to improve the behaviour of accountors. As processes are improved, the performance of the accountors is analysed by the accountees, and the appropriate reward or penalty is applied.

7.3.1 Public accountability

For communicating with the public through websites and annual reports, the sole accountor is likely to be a department. The information to be made available via these two methods is approved and prepared by departments (section 5.4), thus departments should take responsibility for the content of these (i.e. websites and annual reports). Although corporate accountability should be applied, if mistakes occur then departments will usually find an individual to be held responsible. Therefore, civil servants have to be ready for complaints (section 5.3). This leads to the civil servants responsible for preparing this information only providing to the public information that they feel is

accurate. Thus, some of them choose not to disclose a great deal of financial information (sections 6.2 and 6.3), as there are risks involved in providing inaccurate financial information. In this case, accountors tend to protect their career. They prevent themselves getting involved any trouble.

The relationship between the accountor and accountee in the case of an individual is complicated. Civil servants who have direct contact with the public should be accountable to the public. However, some civil servants have not paid much attention to citizens' requests (section 5.4). They normally focus on maximising their own benefits instead of other people. This represents individualism, whereby *individual interests prevail over collective interests* (Hofstede and Hofstede 2005, p. 109). In addition, there are some factors affecting individual behaviour. Task achievement is one factor, but individual performance is sometimes not related to reward or promotion (section 5.6). This relationship can possibly be explained by ideas of clientelism.

Some factors, such as the patronage system, *phak phuak*, and *bunkhun*, can help civil servants escaping from penalty, and which can support misbehaviour towards the public (section 5.4). In addition, the process of investigation takes a long time. It is possible that some citizens may not want to waste time following up the cases. Some departments do not provide clear information about procedures and results so some citizens may not know how to contact the departments (sections 6.2 and 6.3).

Conflicts between responsibilities and a chain of command can happen. Some civil servants such as PR staff are accountable to the public, but are not directed by them. This situation allows accountors to prioritise which actions they want to perform first and most of them decide to follow the wishes of their superiors. Some researchers mention that civil servants are not directly accountable to the citizens at all (Axworthy 2005). However, when citizens make contact with departments, they have to deal with someone, who has to be accountable for his/her behaviour. The belief that civil servants do not have to be accountable to the public may not help to enhance public accountability.

With regard to the relationship between accountor and accountees, whether accountors take advantage of the relationship normally depends on accountors' motivation, attitudes and morality (sections 5.2 and 5.3). In addition, it also depends on accountees' behaviour. Some of civil servants follow their superiors' requirements

(section 5.2). Therefore, if civil servants' superiors focus on the public's requirements, they will focus on the same issues. This shows that the relationship in organisational accountability affects public accountability directly.

Some civil servants have sometimes used corrupt practices to support outside organisations, which they have links to (section 3.2). The allocation of resources usually goes to rich and powerful people (World Bank 2000). However, the government has implemented some new projects in order to reduce the amount of corruption, and has indicated a strong desire to reduce corruption cases (section 3.4). However, these projects can reduce only some levels of corruption, so higher-level cases of corruption will still occur. Some politicians and civil servants still find ways of behaving corruptly (section 5.4).

7.3.2 Administrative accountability

In the type of administrative accountability, the accountant is likely to be a department or corporate accountability because reports are launched in the name of the departments (sections 6.2 and 6.3). Executives of departments are responsible for approving documents submitted to those organisations (section 5.4). However, if there are any problems with the information, subordinates are blamed and will be asked to correct and amend the reports (section 5.4). The relationship in this type can be linked to the superior and subordinate relationship or organisational accountability.

For the relationship between accountors and accountees, departments assign certain civil servants to make contact with controllers or auditors (section 5.4). On occasion, civil servants do not respond to the accountees' requirements as soon as they would prefer (sections 5.4). Others do respond quickly. This depends on civil servants' attitudes and motivations, whether they want to help auditors or not, or the level of moral responsibility felt, because some civil servants think that auditors are just out to investigate their mistakes (section 5.4). Some officials feel no obligation to ensure the work of the auditors goes smoothly. Individual motivations and incentives are important.

In cases where there is a lack of cooperation from civil servants, auditors usually turn to official's superiors or higher-ranking officials in order to get the information (section 5.4). Superiors will then order their subordinates to provide the information and respond to the auditors (section 5.4). Moreover, civil servants will follow their superior's requirements to avoid causing any frustration or confusion in the relationship between

them and their superiors (section 5.4). If they do not do, this will cause further problems. Auditors may once again appeal to executives. Executives will 'lose face' because it seems that they cannot manage their direct subordinates. In addition, there will be further problems if auditors complain to the executives of the ministries. However, civil servants and auditors have different points of view (section 5.8). Civil servants do not perceive these to be any problems of conflict or cooperation with auditors, while auditors think the opposite (section 5.8).

With regard to controllers, there are very few problems between accountors and accountees. The OPDC does not investigate for fraud and corruption like the OAG. They only evaluate performance. Therefore, civil servants do not feel threatened and have no concerns about this. The government emphasises performance assessment, particularly KPIs (section 3.4) so executives and civil servants focus on the same issue.

In the case of the individual in the type of administrative accountability, there are some staff whose job can be classified as professional. In the Thai public sector, this aspect of the accountability relationship is not focused on closely by the government. These professional jobs, such as accountants and internal auditors, do not have direct organisations to control the quality and standards of the jobs they perform. Although the Comptroller General's Department (CGD) and the Office of the Auditor General (OAG) launch laws and regulations for accountants and internal auditors to follow, these groups of officials are controlled and monitored directly by their executives, not professional peers.

During the period of this thesis was undertaken, the CGD wanted to improve the quality of internal auditors and required them to pass certain exams (section 5.4). This shows that this type of accountability is important. Although the country did not have this system in the past, it decided to adopt this issue. However, some internal auditors do not understand the concepts or the CGD may not communicate well enough with internal auditors. Therefore, some internal auditors think this project wastes their time and they do not know what they would receive from this project (section 5.4). This situation highlights a communication problem within bureaucratic organisations. This problem is not happened only in Thailand. It can occur when the country decides to convert systems or to implement new ideas.

The relationship between accountors and accountees can be either tight or loose, and is determined by the executives of departments. Focusing on either their own benefits, departmental benefits or public benefits can affect the relationship. For example, some departments fabricate information in order to get financial reward from the government (section 5.4). This shows that accountors try to take advantage of accountees. Agency problems can occur. In addition, the relationship depends on the motivations and attitudes of civil servants. If accountors' behaviour is in doubt, then controllers and auditors have to work harder in order to evaluate and scrutinise performance. Departments know that auditors will investigate their operations, so departments will want everything to be ready so that auditors will find no mistakes.

7.3.3 Organisational accountability

In organisational accountability, accountors can either be individuals or divisions. They should be accountable to their direct superiors (section 2.5.2). In some cases, particularly in business, accountants and accounting information play an important role. Accountants act as the medium between accountors and accountees (Ijiri 1983), but in the Thai public sector, accountants do not have this kind of role. They just do their job and nothing else outside of this. In government departments, executives rarely use accounting information. They only use reports relating to use of the budget (section 5.4). This is one of the differences between the public and private sector, which can affect the processes of public sector accountability. This situation is possibly caused by problems with education, training and incorrect accounting information.

With regard to the accountability relationship, motivations, positions, attitudes and morality are all important factors. Some accountors have many opportunities to take advantage of their position, but they do not do because they know it is wrong. However, there are some officials whose jobs are not even related to money yet who can still find ways to engage in fraudulent and corrupt activities (section 5.4). Thus, it depends on the individuals involved. The motivation of officials sometimes relates to career opportunity (Mulgan 2000b). Most focus on either divisional or departmental objectives, which are normally their executives' objectives as well. For those other civil servants who are not members of executives' groups, the relationship can be either tight or loose. It depends on the motivations, attitudes, morality, social values and organisational culture, on a case-by-case basis.

Normally, the relationship works well if both groups have similar objectives and both earn benefits (section 3.2). However, within organisations, it is possible that someone wants to take benefits from the other. If executives do ignore some operational processes, civil servants may take advantage of this situation for their own benefit (section 5.4). However, in some cases, civil servants have to be aware that executives can take benefits from them (section 5.4). Agency problems can occur in this relationship when civil servants focus more on their own benefits. The problem of asymmetry information may occur. In addition, an agent normally focuses on his own benefits. If the principal does not control and monitor an agent effectively, it will be easy for an agent to turn this to his own advantage.

7.3.4 Reflection

Public accountability

Accountors in this research are departments and civil servants, each of who perform different roles. Departments and officials respond to the public by focusing on accountees' rights and powers. Different rights and powers can affect how departments respond to the accountees. Some Thai values, such as the patronage system, *phak phuak*, *bunkhun* and personalism³, (as well as favouritism and bias), can affect the accountability relationship. This is one form of corruption (World Bank 1992), common place in Thailand. The relationship between accountors and accountees depends on accountors' motivations, morality and attitudes. However, some of the relationships between accountors and accountees in organisational accountability directly affect the relationship in public accountability.

Administrative accountability

Accountors in this type are likely to be departments as a whole. Although accountors should be accountable to accountees, there are some problems, particularly problems of cooperation, which can occur. Controllers and auditors have to make contact with higher-ranking officials. This links to organisational accountability, which has an important role in administrative accountability.

Some values, such as a lack of discipline and individualism, can indicate and explain the actions that accountors perform. The relationship between accountors and

³ See details in section 3.2.

accountees may be either tight or loose, depending on how accountors behave and what accountees think of accountors. In addition, communication between accountors and accountees influences the behaviour of both.

Organisational accountability

Accountors in this type of accountability are either individuals or divisions. For this relationship, accountors are accountable to their direct superiors. In addition to rules and regulations, superiors have power over subordinates. This is the reason why subordinates rank superiors' requirements before other people. The relationship in this type can affect the relationship in both public and administrative accountability. This depends on positions, organisational culture, motivations and the attitudes of both accountors and accountees. Civil servants respond to different accountees in different ways. The main objective of accountors' superiors may be different from that of the public. Therefore, it sometimes depends on accountors to decide what actions they want to follow.

7.4 Accountability for what

This accountability component indicates what the responsibilities or obligations of accountors are (section 2.5.3). The relationship depends on the contract between accountors and accountees (Power 1991). The contract can possibly be formal or informal, based on what accountors and accountees decide in any agreement with each other. Responsibilities can be both legal and moral, actions which can be supported either by rules and regulations or human reasons (Corlett 2004). The responsibilities relate directly to the processes of accountability and indicate what the processes should be. Some laws or regulations, i.e. one form of standards of accountability, can indicate what accountors should be accountable for. In order to facilitate interviews, the concept of responsibility has been used to represent this accountability component.

7.4.1 Public accountability

The government and departments use public money and resources in their operations so they are responsible to the public for their actions (Ball 2005). Operational process and general policy are the main obligations that departments are accountable for (Mulgan 2000b). Accountors should be responsible for congruence between public policy and actual implementation, and the efficient allocation and use of public resources (World Bank 1992, pp. 13-14). Accounting and budgetary information is

important for the public evaluation of departmental performance (Pablos et al. 2002; Halachmi 2002; Premchand 1999). Departments also deliver services to the public so they should be responsible for these actions. For Thailand, the government and departments responded to the World Bank's demand to fight corruption and improve service delivery. These commitments led to the implementation of new projects. Some projects such as GFMIS and the new performance assessment system were applied to enhance accountability (section 3.4).

Some civil servants realise that they use public resources in their operations (sections 5.2 and 5.3). Departments have plans and policies which have to be approved by parliament, and which represent a contract with parliament, which is the representative of citizens and directly accountable to them. Departments provide information about their plans on websites in order to let the public know what they have done and what they will do (section 6.2). This is a form of commitment that they give to the public. For higher-ranking executives, the cabinet and ministers have to explain their plans to the parliament and representatives, who work on behalf of citizens.

Directors and deputy directors of departments have to sign a commitment with the permanent secretary to confirm and accept responsibilities for the coming year (section 5.3). This kind of contract is the legal responsibility stating that departments should reach targets. If they do not, departments have to explain why they cannot fulfil their plans. This links to the reward system, which is the reason why departments sometimes try to create information to reach targets (section 5.4). This situation could imply that civil servants, particularly higher-ranking civil servants, should know what their legal responsibilities are. Thus, claiming to be unaware of one's responsibilities should be an invalid excuse.

For civil servants' responsibilities, there are some regulations and a code of conduct that mentions what departments and civil servants should do (section 5.5). However, accountors do not always follow these, because these are only guidelines. There is no penalty if they cannot perform, or if there are delays in the process, or if they do not perform as well as they can. For example, with regard to service delivery, although departments have to present the amount of time that they spend on their operational process, in fact sometimes they cannot finish activities within the time limit. This situation can cause trouble for service recipients. However, civil servants'

behaviour is normally situation-oriented so they are flexible towards situations (section 5.2). Therefore, it is possible that civil servants speed up certain processes in order to favour some accountees.

In addition to legal responsibility, moral responsibility plays an important role in helping some accountees receive better services. Civil servants can process transactions for some accountees urgently if officials want this and accountees have an important reason (section 5.3). However, it is possible that moral responsibility can come with bias. If some accountees know civil servants personally, or are able to give them bribes, transactions can be faster. This causes inequality in receiving services from government departments.

7.4.2 Administrative accountability

The accountors should be responsible for what they have done during the year, and for how they have performed (section 2.5.3). Efficiency and effectiveness of operations are the main obligations of administrative accountability. Civil servants are accountable to auditors and controllers because of legal requirements, moral responsibility, or both.

For Thai departments, there are some laws such as the State Audit Act that require civil servants to give reports, provide information and give support to auditors. However, not all civil servants adhere to these laws. Some people ignore them if the laws do not suit their needs (Klausner 1997). A sense of moral responsibility is crucial at this stage. Some auditors or controllers can use their personal connections to ask civil servants for favours, or to provide some information. Some civil servants think that they should give some confidential information, such as internal audit results or information related to corruption cases, to auditors (section 5.3).

Some accountors can make excuses to accountees. Laws and regulations set out exactly when reports should be submitted to auditors or controllers (section 5.2). However, departments can ask for permission to submit reports late, and in some cases, auditors and controllers permit them to do so. This shows that the relationship is flexible and negotiable (section 5.4). Certain values, such as situation orientation, fun-pleasure orientation, i.e. being easy going and smooth interpersonal relationship, i.e. *mai pen rai*, support this action. Officials will try to use a personal relationship to make

something easier than it should actually be (section 5.4). In addition, controllers and auditors will possibly reduce strictness in their operations.

Where accountors are uninterested in their responsibilities and accountees have to use personal connection to get data, this does not help to enhance accountability or to reduce corruption. Furthermore, this shows that officials do not understand their roles and responsibilities. Personal connection in this type should be considered a drawback rather than an advantage, as the OAG then has to rotate auditors regularly. The OAG does not want auditors to be familiar with working with particular officials, since this could lead to a devaluation of the auditing process. This is standard practice for the OAG to prevent auditors creating relationships with civil servants.

7.4.3 Organisational accountability

Accountors are responsible for compliance, i.e. doing what accountees want them to do (section 2.5.3). The relationship between superiors and subordinates sometimes depends on situation, though sometimes organisations have more formal agreements or contracts in place. In either case, it seems to be a feature of organisational culture that subordinates should be accountable to superiors (see details in sections 5.3 and 5.4). Some departments do have a code of conduct and job descriptions to specify responsibilities. However, these codes are flexible and they can be changed to suit a particular situation.

Details of officials' responsibilities to executives are rarely provided on websites or in annual reports (sections 6.2 and 6.3). These sources usually only provide general responsibilities. Moreover, executive's responsibilities and obligations are not normally quoted in laws or regulations either. It seems that these are considered to be an internal matter only. Similarly, other codes of good governance do not mention a great deal about the responsibilities of subordinates to superiors. They pay more attention to the relationship between departments and other stakeholders.

This relationship between superiors and subordinates is quite common for Thai people, because they are used to *sakdina*, which has been rooted for such a long time in Thailand (section 3.2), even though Thai society is more egalitarian now, and Thai people have a higher level of education than in the past (Klausner 1997). Thais are familiar with the hierarchical system and they pay respect to higher positions, higher social status and higher power.

In order to formalise the commitments between accountors and accountees in the bureaucratic system, executives of the departments have to sign a commitment contract with ministers to confirm what they will do during the year (section 5.3). In addition, some higher-ranking civil servants also have to sign contracts with their executives (section 5.3). However, lower-ranking officials have not yet had to sign this kind of contract, though in the future, they may have to do so (section 5.3).

7.4.4 Reflection

Public accountability

The government and departments are responsible for their operations and actions, including plans and policies, because they use public resources and money in their operations. They are also responsible for service delivery. Departments and civil servants are accountable to the public either because of legal or moral accountability, or both. While moral responsibility can play an important role in the accountability relationship, bias and favouritism can jeopardise it.

Administrative accountability

Accountors should be responsible for their performance. Both legal and moral responsibility is relevant in this type of accountability. Regarding legal responsibility, a lack of discipline can happen in the Thai public sector. Having a legal responsibility to do something is not enough to ensure that accountees will succeed with their objectives. Accountors' attitudes are an important factor in any consideration of moral responsibility. Whether accountors actually want to give support to the accountees is vital to improving accountability. If they do, then accountability in the public sector can be improved.

Organisational accountability

Subordinates are responsible for compliance with their superiors' requirements or commands. They are obliged to follow what their superiors want. Responsibilities can be both legal and moral. The subordinate-superior relationship is loose and flexible, dependent upon the situation. They can, for instance, negotiate with each other. Communication between both groups is important. Thai values, particularly large power distance, grateful relationship orientation, and smooth interpersonal relationship, and organisational culture can affect how accountors perform and how accountees respond.

7.5 Processes of accountability

The processes are important for the accountability relationship because the processes show actions between accountors and accountees. In order to facilitate interviews and gather information in Thailand, the concepts of transparency, scrutiny and answerability are applied, derived from the analysis of the meanings given by previous research papers (section 2.6). The discussion in this section is, therefore, based on these three concepts.

Some projects in Thailand were specifically implemented because of problems with the processes of accountability (see details in section 3.4). For example, the GFMIS was implemented in order to improve transparency, to make the information system more systematic and to make information available for use by executives and staff (section 3.4). Both executives and staff have had to study this system and then implement it. There are also laws and guidelines in place to support the system.

7.5.1 Public accountability

7.5.1.1 Transparency

The availability of information to the public and clarity about government rules, regulations and decisions are defined as an explanation of transparency (Hood 2006; Kondo 2002). Transparency is also defined as reliable, relevant, and timely information about the activities of government (Kondo 2002). One of the main problems that the World Bank wanted Thailand to solve was public access to information (World Bank 2000, p. 84). The World Bank also wanted Thailand to improve fiscal transparency. Thailand responded by introducing a number of projects to enhance transparency in order to reduce the number of corruption cases (section 3.4). However, there are still some problems with the information provided to the public, such as availability, reliability and timeliness (sections 6.2 and 6.3).

According to the World Bank (1992), information about governmental policies and actions should be available (p. 40). However, there are still some departments that do not provide this information (sections 6.2 and 6.3). In addition, the World Bank wanted the Thai government to prevent and resolve corruption, so information about public expenditure is important. Unfortunately, information on departmental operations is not widely publicised.

Availability of information

Access to information is the main obstacle to improving transparency in Thailand (sections 6.2 and 6.3). Moreover, Thai culture encourages secrecy instead of transparency (Gray 1988). The Thai government has improved access to public information by creating laws which enhance the rights of citizens, and using a variety of channels to communicate with the public (sections 3.4 and 3.5). The Thai government and its departments are developing their departmental communication media, websites and annual reports, as these will act as the medium between them and the public. Information on the websites mainly responds to the objectives of service delivery (section 6.2), though some present departmental performance and operational results also.

In the past, departments were not required to produce annual reports (section 6.3). However, in 2006, the government made this a requirement (section 6.3). This shows how committed the government is to improving transparency. However, annual reports are limited in their availability to the public (section 6.3). It is difficult for Thais in rural areas to gain access to either websites or annual reports. Therefore, there is asymmetry of information between urban Thais and rural Thais.

Citizens have the right to request departmental information but the process can take a long time. This is confirmed by the researcher's own experience. Sometimes it is actually not that easy for citizens to obtain information from departments. Personal acquaintances, *phak phuak*, and the patronage system can help to speed up processes. Where accountees hold more power (e.g. the media), then access to information should be easier (section 5.4). Departments sometimes prepare information for these accountees in advance (section 5.4). This shows that the power and rights of accountees can link directly to the processes of accountability.

Rules and regulations

Thai laws and regulations can be difficult for people to understand. Interpretation is needed in order to increase understanding, even for civil servants. For example, the OPDC had to launch explanations of the Good Governance Royal Decree in order to clarify the contents of the Decree (section 3.5). For laws relating to transparency, the Official Information Act (1997) lists some items that departments should present to the

public. Apart from this, neither the Act, nor the Decree identify anything specifically, and it is up to the departments how these are interpreted.

The laws do not mention a great deal about financial information, particularly financial statements. This is different from other codes of good corporate governance, such as the OECD principles of corporate governance and the ADB code of good corporate governance, possibly due to variations in the nature of organisations. Within the Thai government departments, executives and civil servants do not focus much on accounting information, particularly financial statements (section 5.4). They are just concerned about how to use the budget allocated to them by the government. In addition, some civil servants pay more attention to their interests because they do not want to reduce their spending (section 5.8). As one interviewee mentioned if a department reduces its costs this year, it is possible that in the coming year the department will receive a lower budget (section 5.8). He does not want a tight budget (section 5.8). Although the results of this research may not be generalised to every Thai government department, it shows the attitude towards operations and how some civil servants think of public resources. They do not think about saving costs and believe that they may spend the whole of the budget they received from parliament.

Reliability of information

Financial information presented on websites and in annual reports is normally unaudited (sections 6.2 and 6.3). The government does not have any organisations tasked with checking or controlling the quality of this information. Therefore, it cannot guarantee that the information is correct, even though departments approve the information before it is released. However, since neither citizens nor civil servants, are interested in or use this financial information (section 5.4), there is no awareness of any problems regarding the reliability of information. This situation cannot fulfil the requirements for transparency.

A lack of reliable information can cause an agency problem because this is one kind of information asymmetry. It is difficult for accountees to evaluate the actions of accountors (sections 6.2 and 6.3). Some departments do not provide certain types of financial information to the public, e.g. financial statements (sections 6.2 and 6.3). Many citizens would not want to waste their time requesting information. This cannot help to enhance accountability.

Relevant information

Regarding accountees as service recipients, departments provide a lot of information about service delivery (section 6.2). In citizens' role as resource owners, some departments provide departmental performance and financial information but as mentioned earlier, there are typically reliability problems with this kind of information. However, the situation now is better than in the past when departments provided only limited information or withheld it altogether. This can be seen as a starting point to improve fiscal transparency, efficiency and effectiveness.

With regard to the type of information provided, this is likely to be that which departments feel comfortable in providing (sections 6.2 and 6.3). As mentioned earlier in sections 7.2.3 and 7.3.3, civil servants usually adhere to the requirements of their superiors. If the government does not pay attention to information disclosure, then departments and civil servants will not be interested either. For example, after the change of government, one official did not know whether the department has to produce annual reports or not (section 5.4).

Timely information

For some information, e.g. performance reports on websites, IT officials have to wait for other divisions to give the information to them (section 6.2). It takes some time to obtain this information and update it before it appears online. Information such as services and news is updated more frequently. Whether information is timely or not normally depends upon its type. Less sensitive and more easily-prepared information is publicised more quickly than other types. Departments have to check risky information thoroughly.

There is no exact and strict rule or regulation to control when departments have to publicise annual reports. Although the government requires producing the reports by February, departments can negotiate the due date (section 5.2). Due to the fact that it is difficult for the public to get these reports, which they rarely use anyway, both accountors and accountees do not pay much attention to them. This shows a lack of awareness and participation by the public.

7.5.1.2 Scrutiny

In addition to accessing information, increasing both public participation and awareness among citizens and civil servants are important for accountability (Bertók et al. 2002). The World Bank wanted the Thai government to improve public participation (World Bank 2000). Public participation can overcome the problem of corruption, which is one of the biggest problems for the Thai bureaucratic system (section 3.2). Nevertheless, this is a problem which still continues in Thailand today.

Civil society should pay attention to monitoring departmental actions and official behaviour (Suwanraks 1999). However, in Thailand, this is not easily done. Thai people themselves pay very little attention to the scrutiny of departmental performance (section 5.4). Departments provide only limited information about their controlling and monitoring systems to the public (sections 6.2 and 6.3). Citizens do not request this information and are uninterested in the topic. Parliament and representatives have to monitor and control what the government and departments have done. However, there can be some conflict of interest between the cabinet and certain representatives if they come from the same party. Some of them may not perform their task properly causing an agency problem. If citizens show no interest in becoming involved, it will be difficult to enhance accountability. A lack of public participation enhances opportunities for politicians and civil servants to misuse power and public resources.

It is not easy for the public to participate in governmental and departmental matters. From previous research, many Thais do not know how to report corruption cases (Phongpaichit et al. 2000). From the results of this research, there are some problems about issues of transparency, particularly availability and reliability of information (section 5.4). During the period of the research, political turbulence occurred. Since political stability is one of the components of good governance (Kaufman et al. 2008), this does not help the country to improve the processes of governance. Many Thais are wary of giving their opinions on political matters. Freedom of speech is claimed to be less than before (section 3.2). These are among the factors burdening public participation, which is an important factor of good governance. This could imply that although the Thai government implemented the Good Governance Royal Decree in order to improve the process of governance, there are still some problems inhibiting this project.

Problems of scrutiny come from two major areas, from individuals and systems. The motivation, attitudes and opinions of individuals are important to enhance accountability. With the systems, there are problems relating to the audit process, complaint process, methods of communication, and the political system. This situation inhibits the enhancement of accountability.

7.5.1.3 Answerability

The accountant should be ready to give answers to the accountee, including rebutting any accusations (Armstrong 2005; Brinkerhoff 2001; Dubnick 2006). In Thailand, departments have channels (e.g. websites, post, or phone) through which people can make contact or give opinions or complaints on governmental and departmental operations.

For the Thai public sector, the way accountants answer general questions, complaints and accusations differs. For general questions, departments have no problem in providing answers and they answer questions from all kinds of accountees (section 5.4). These questions normally relate to service delivery and the majority of complaints usually come from those unhappy with departmental services.

On the other hand, when answering accusations, departments respond to different accountees in different ways (section 5.4). The process depends on the relationship between accountants and accountees. The accountees who have power over departments can get what they want more easily. This is different from the aims of the Constitution which states that all people have the same rights.

7.5.2 Administrative accountability

7.5.2.1 Transparency

The accountants in this case are sometimes unaware of their own individual roles, which is typical behaviour for some Thai civil servants (Suwanraks 1999). Although there are some problems with cooperation, civil servants have to provide the information and reports that the accountees want (section 5.4). While it is possible that there are some information asymmetries, departments will ultimately have to provide the information accountees require. However, this information may be either correct or incorrect. Accountees have to use their own skill to scrutinise this information.

7.5.2.2 Scrutiny

There are various kinds of corruption and fraud, including graft, bribery, theft, conflict of interest, nepotism, bias or favouritism (World Bank 1992; section 3.2). These activities have occurred in Thailand and can obstruct the scrutinising process and are common in Thailand (section 5.4).

Although auditors have the power to scrutinise, in fact it is not easy to investigate corruption. There are some factors that can affect operations, such as the politics and attitudes of civil servants (section 5.3). Auditors are sometimes threatened by wrongdoers and their groups (section 5.4). Even though the OAG is an independent organisation and reports auditing results directly to the parliament, there are some links between the parliament and the cabinet. The chairman of the National Assembly and the majority of representatives are normally members of the Prime Minister's party, which can cause conflict of interest. This situation can burden the enhancement of public sector accountability.

It is difficult for auditors to find support or witnesses from among staff within the organisations. This depends on the integrity and morality of the individuals. There are a number of laws and regulations but, due to some Thai values such as the patronage system, personalism and *bunkhun* and a number of operational stages, some cases take longer to sort out and can end up being unresolved.

For performance evaluation, the main problem that controllers face is that of incorrect information (section 5.4). They have no problems with access to information or participation, just with the quality of information. Although it seems like auditors and controllers work indirectly on behalf of the citizens in order to monitor and control departmental activities, their results are rarely provided to the public. On the other hand, performance assessment reports are provided to the public, but only by some departments (sections 6.2 and 6.3).

7.5.2.3 Answerability

Civil servants have to answer questions from auditors and controllers (section 5.4). Because this is a legal requirement, they cannot ignore these even though they may not want to answer. Moral responsibility can help accountees to obtain more information for their work, but this is not easy to realise. Even an external auditor believes the level of cooperation depends on an official's attitudes and morality (section 5.4). With regard

to the length of time taken for response and answers, this can vary among organisations. Officials may postpone giving information to auditors or controllers. However, they cannot be too late because auditors complain whereby the officials may be reprimanded by their superiors.

7.5.3 Organisational accountability

7.5.3.1 Transparency

Executives of departments have no problems getting information promptly because they are entitled to this. For them accessing this information is simple (section 5.4). This relationship does not have any legal requirements for control, but civil servants know what they have to do. Although accountors have rights to protect their privacy, if it does not relate to personal information, subordinates should provide information to superiors. However, information used by organisations is handled differently to information provided to the public. Information used within organisations is more confidential in terms of detail.

7.5.3.2 Scrutiny

There are some projects that departments have implemented in order to improve and control departmental operations (section 3.4). Regarding the Good Governance Royal Decree, monitoring and scrutinising the performance of both the department and the individual is mentioned in the Decree (section 3.5). This shows that the government pays attention to this process. However, how this works will depend on the actions of officials. In addition, what the government and ministers think about monitoring and evaluating is important because a lack of political will to back up concrete and continual change is one of the main obstacles to the introduction of good governance (Suwanraks 1999). If the government remains continuously interested in monitoring and evaluating, departments will also follow this idea.

Hierarchical control is claimed to be an ineffective method of control (World Bank 1992), but in Thai departments this sometimes depends on the attitudes of the executives. Problems do not normally come from having a hierarchical system but from the failure of hierarchical control. There are both top-down and bottom-up corruption cases in Thailand. This is one sign that higher-ranking executives may not have the qualifications to implement effective control. In addition, there are problems with the

education, training and a lack of interest of executives. This situation does not support the hierarchical control either.

Departments are controlled by higher-level executives, who are also ministers. In the Thai bureaucratic system, politicians are much more influential in operations (section 5.3), and executives and staff have to follow politicians' requirements. The cabinet and ministers are controlled by the parliament that is accountable to the public. However, conflict of interest does sometimes happen. The Prime Minister can sometimes intervene in parliamentary and independent organisations' matters (section 3.3).

Regarding participation by accountees, there are some obstacles to the promotion of good governance and accountability (Suwanraks 1999). For example, executives of departments do not always pay close attention to internal control and accounting information (section 5.4), which a lack of interest and will, coupled with a lack of knowledge and understanding of the concept, can explain.

It is not only executives of departments who do not pay full attention to the matter of control, but civil servants also. Some staff may discover instances of fraud or corruption, but choose not to take any action, because they think it is none of their business (section 5.4). A lack of vision and awareness of the appropriate roles may help to explain this situation. However, some officials use this reluctance for their own benefit. Corruption or fraud may happen due to the ignorance of control by executives.

With regard to performance evaluation, this is a unidirectional assessment. Civil servants are unable to evaluate their superiors' actions (section 5.6), yet executives can use bias or prejudice in their assessment. Thai people may not perceive favouritism or bias to be a major problem, and many civil servants accept favouritism (section 5.6).

Executives of departments are normally more interested in risky divisions or projects than others. However, if executives are themselves involved in corrupt activities, some officials may turn the blind eye, and only in a few cases will civil servants complain. This makes it difficult for internal auditors to perform their duties effectively.

7.5.3.3 Answerability

Civil servants have to be ready to answer questions and accusations as soon as executives require them to (section 5.4). There are very few problems with this component. However, executives have to use their own judgement as to whether they can trust their subordinates.

7.5.4 Reflection

Public accountability

For transparency, the government responded to the World Bank's requirements by implementing specific projects. The government encouraged departments to provide more information to the public, such as publishing their own departmental websites and producing annual reports. However, there are some limitations with this, such as the availability of information, particularly with annual reports, and the reliability of information, especially of the financial variety. In addition, favouritism also takes an important part in the availability of information. With regard to timely information, news about services is often updated, but for performance reports and financial statements, the public often have to wait some time to obtain information. Rules and regulations relating to information disclosure are not precise. They are open for departments to decide which information they should present.

Regarding scrutiny, the main issue for this concept is public participation and awareness. However, from reviewing the evidence, it is clear that this rarely occurs. The public pay little attention to daily departmental operations, while other groups such as the media and NGOs focus mainly on large or high-profile projects. Citizens, as service recipients, focus only on service delivery. In addition, one of the problems is the willingness to report corruption cases.

For answerability, departments have channels through which the public can make comments or complaints and ask questions. However, there are differences in how departments respond to general questions and accusations. For general questions, departments respond to the public quite quickly. However, for accusations, they often take time to respond. The power of accountees is an important factor in explaining accountors' behaviour towards answering accusations.

Administrative accountability

Regarding transparency, although there are some difficulties in cooperation between accountors and accountees, this is only in terms of a few problems of access to information, since accountors are required by law to give information to accountees.

For scrutiny, there are some problems in cooperation between accountors and accountees. Some factors, such as the political and patronage system, can obstruct the monitoring and evaluation processes. Compared to in the past, the auditing process is currently better because the OAG is now independent.

For answerability, auditors and controllers have no problem obtaining an answer from departments because they have the rights and powers to do so. However, whether or not they get further details or useful information for investigation depends on the attitudes and morality of departments and civil servants.

Organisational accountability

For transparency, superiors have no problem obtaining information from their subordinates. The government improved transparency by implementing the GFMIS, to ensure that superiors have access to departmental information systems, according to their legal rights.

With regard to scrutiny, executives pay more attention to budget so officials whose jobs relate to money are closely monitored by them. For other jobs such as PR or IT staff, executives do not pay as much attention. Both executives and officials seem to avoid paying close attention to internal control (section 5.4). This can cause a degree of corruption or fraud in organisations. With regard to hierarchical control, executives can use favouritism or bias to assess official performance, which naturally does not enhance accountability. Moreover, the executives and civil servants do not understand the concept very well, which is a problem to do with education and training (section 5.8).

For answerability, subordinates have to respond by answering questions and accusations from superiors. Therefore, there is no problem for the criterion of answerability.

7.6 Standards of accountability

Clarity of standards and having a number of rules and regulations have a strong influence on the accountability relationship (Gelfand et al. 2004). The relationship

between accountors and accountees will be strong if standards are clear and there are a number of rules (Gelfand et al. 2004). In an attempt to enhance accountability, one of the most important projects implemented by the government was the introduction of the concept of good governance (section 3.5). The Good Governance Royal Decree was promulgated to be a standard and guideline for departments to follow.

The Good Governance Royal Decree is a standard of appraisal for accountability. Some projects have originated through ideas taken from the Decree. However, other activities or projects that do not originate from the Decree usually have their own standards. For example, for human resources, departments have to follow regulations and codes produced by the Office of the Civil Service Commission (OCSC). Auditing processes are controlled by the State Audit Act (1999).

For Thailand, previous research suggests that a lack of law is not the main problem but rather ineffective law enforcement (Suwanraks 1999). As discussed in section 3.5, the Good Governance Royal Decree links to the aspects of accountability. Although the ideas of the Decree cannot fulfil all the requirements for good governance, e.g. lack of political stability, the Decree gives useful ideas and is a starting point for some new projects. There are other factors, such as politics and individual motivations, influencing the implementation of projects in relevance to accountability. Factors affecting the accountability relationship are discussed in Chapter 8 (section 8.3). In addition, with regard to the problems in Thailand, laws are normally open for departments to use their own judgement. Therefore, it is possible that civil servants can find the way for gaining their benefits if what they have done is still under the laws.

7.6.1 Public accountability

With regard to performance, departments present their plans and policies, including their objectives, through departmental websites and annual reports (sections 6.2 and 6.3). This represents a promise between departments and the public as to what departments have done or will do. The public can use the plans and policies that departments present as a standard with which to analyse what departments might do, or what they may achieve in the future. However, some departments do not provide such information about their plans and operational results. If the public are unaware of these, public participation does not occur.

For quality of service delivery, some activities do not have any standards and citizens do not use any standards to evaluate civil servants' behaviour (section 5.5). Indeed, they use their own feelings towards those behaviours. The standards in this case are supposed to be informal. Some departments that do not provide their policies or plans may think that the public may not be interested in this information, that they may not pay attention to public matters, or the information is not ready for release. Even though codes of conduct, codes of ethics or principles are essential for accountability, the public are not involved in the setting of such standards. Departmental codes are rarely provided to the public (sections 6.2 and 6.3).

One of the problems which obstructs good governance is the fact that laws, rules and regulations (as the standards of accountability) are not clear (section 5.5). Rewards or punishments are also not always clearly defined (section 5.6). Both citizens and civil servants can use gaps in the law to their own benefit. Civil servants can negotiate about some rules or regulations (section 5.2). Accountees in this type of accountability do not have any chance to influence the standards.

Although the Good Governance Royal Decree mentions some rights of citizens (section 3.5), it does not focus much on this topic. This information is rarely presented either on websites or in annual reports (sections 6.2 and 6.3). The Decree concentrates more on operational processes. In addition, for the Decree, the responsibilities of departments and civil servants towards the public are not extensively referred to. However, there are a few sections in the Decree which indicate the legal responsibilities of departments towards the public.

Information about the responsibilities of departments is normally provided on websites and annual reports, in order to inform the public about what they intend to do or have done during the year (sections 6.2 and 6.3). Some departments also provide details on divisional responsibilities. This is helpful to clarify to the public what they can expect from departments.

7.6.2 Administrative accountability

The Good Governance Royal Decree mentions some responsibilities and duties of the OPDC and specifies what this department should do. On the other hand, the Decree does not provide much guidance about the OAG. Auditors have their own standards, such as the State Audit Act (1999) and codes of conduct, which departments

should follow (section 5.3). Some of these standards are not derived from the Good Governance Royal Decree. However, these laws can still help to enhance accountability.

For controllers, the relationship between accountors and accountees is different from that involving auditors, given that for controllers the standards are not laws. Standards in this relationship normally originate from the Good Governance Royal Decree and are benchmarks or targets for projects. The OPDC sets standards and gives guidelines for departments to set their own standards. The OPDC approves these standards and then evaluates departmental performance. These standards are normally clear in order for departments to understand them.

For government departments, the Good Governance Royal Decree mentions that departments should submit their performance reports and financial statements for evaluation and scrutiny (section 3.5). It mentions the responsibilities to departments towards operational processes within the bureaucratic system. This situation can confirm that departments should know their responsibilities. However, whether they carry out these responsibilities or not depends upon their attitudes.

7.6.3 Organisational accountability

Each department may have different plans, policies, and objectives, which will affect their operational styles. Therefore, it is possible that some differences in practice will occur. For example, regarding information disclosure, each department will have differing amounts of information (section 6.2).

Divisions within each organisation should each have a plan and policy for each year. At an individual level, civil servants usually do not have to make plans. For some departments, standards regarding this type are normally not clear, and are not legal in nature. Code of conduct and code of ethics are important for accountability (Brinkerhoff 2001; Osborne 2004). Some departments create new codes, while others do not and follow the codes produced by the Office of Civil Service Commission (section 5.5). In addition, some civil servants do not know about the codes of conduct. This is an obstacle to the enhancement of accountability and shows that some civil servants are not interested in any other issue, except that of their own duties (as assigned to them by their superiors). From previous research, most did not even know about the public sector reform (Suan Dusit Poll 2002b, in Thai).

7.6.4 Reflection

Public accountability

The public can use both laws and departmental plans and policies as standards of appraisal. These standards can be both formal and informal. However, one of the main drawbacks is that standards, including rewards and punishments, are not clear. In addition, law enforcement is weak. In tandem with individuals, and a lack of discipline seen in Thai people and culture, this does not enhance accountability.

Administrative accountability

For auditors, the standards are normally laws and regulations but for the controllers in this research, they are not. Instead they are normally the benchmarks or targets of the projects. However, standards are normally clear enough for departments and officials to follow.

Organisational accountability

Standards in this case can be both formal and informal. Executives of departments have to make commitments to the Permanent Secretary of the ministry which they then have to follow. These kinds of standards are formal and legal. However, within organisations, standards tend to be informal and not clear, and are sometimes dependent on an organisational culture. Some confusion may occur if there is some conflict between laws and organisational culture. In some cases, it is possible that objectives or policies raised by executives are standards. Therefore, attitudes of power wielders are important for the enhancement of accountability. For informal, the enforcement of those standards sometimes depends on who uses those standards and who would receive an effect. In Thailand, the term 'double standards' is common place. Two people may undertake the same activities, yet receive different effects. It is sometimes not easy to predict what the effects will be. This situation creates bias and favouritism. This will affect the enhancement of accountability.

7.7 Effects

Effects in this research mean the sanctions, feedbacks, punishments or rewards that accountors may receive after accountees evaluate and assess on accountors' performance and actions. However, this research does not focus heavily on this component because the research is more concerned with other accountability components, in order to better understand the Thai public sector.

For the accountability relationship, accountees can give sanctions or feedback to accountors after they evaluate performance by using standards of appraisal (see section 2.4). There is a variety of sanctions and feedback, which can affect the behaviour of both the accountors and the accountees. If sanctions and feedback are strict and clear, accountors tend to focus more on following standards or on what they are supposed to do. Sanctions can be both formal and informal (Bovens 2005). For Thailand, in the case of administrative accountability, sanctions tend to be formal. For public and organisational accountability, sanctions may be both formal and informal.

In the past, the Thai government did not have a reward system (Suwanraks 1999). Therefore, during the introduction of good governance, the government decided to implement a reward system for the public sector. The government now gives rewards, which are normally in forms of money, to departments whose performance reaches the benchmark. Within departments, the director of departments distributes rewards to their staff. The reward system is as an incentive for departments and civil servants to perform. This can affect what accountors are accountable for, accountors' attitudes and processes of accountability.

For the Thai public sector, the implementation of a reward system has both advantages and disadvantages (sections 5.4 and 5.6). In terms of advantages, departments have more incentives to work, and focus more on departmental performance. However, bad behaviour can sometimes occur. For example, some departments create information, bias and favouritism are common, and some executives give promotion or more proportion of rewards to their *phak phuak* or their group.

7.7.1 Public accountability

From *Transparency in Government* by one Sub-Saharan African country, it is important that 'the administration must know how to punish and reward' (World Bank 1992, p. 43). The best way of knowing how to reward or punish officials who work with the public is to know what the public think about their performance (World Bank 1992). However, in Thailand, although the public can complain about an official's behaviour, if that official is a powerful individual within the organisation, or belongs to the same group as the executives assigned to deal with the complaint, then it is unlikely that they will be penalised (section 5.6). Having regulations is one thing, but the practical

application of these is different, and depends on how executives deal with the case. Thai values have an important influence in this part.

Although there are some laws and regulations relating to control, sometimes the actual effect is not stipulated by law. It will follow the law where a precise statement exists. Nevertheless, the effects from some actions, such as complaints from citizens, are not quoted anywhere (sections 6.2 and 6.3). Even civil servants do not know what executives will do if departments receive complaints (sections 5.6).

With regard to feedback, comments or complaints from citizens, some departments use these to improve their operations. Although departments have procedures to deal with these, they deal with different cases in different ways. For general cases, executives of departments will let practitioners deal with feedback. Officials do what they think is appropriate. However, different practitioners have different perspectives. This is one of the reasons why effects are not clear at this point.

7.7.2 Administrative accountability

In the Thai public sector, while auditors have quite clear laws and regulations, the effects are unclear (section 5.6). They report to parliament and give feedback to audited organisations. The outcome then depends on evidence and decisions made by executives. For controllers, the process is virtually the same. They just report their actions to higher-ranking executives. These two organisations have the right to scrutinise and assess performance, but regarding punishments, these are decided by others, and will depend on who did what and how severe the case is.

7.7.3 Organisational accountability

Effects in organisational accountability are also the same as the previous two types because departments and civil servants only have guidelines to follow, not precise rules or regulations (section 5.6). Some departments award promotion annually to officials by rotation, unrelated to performance (section 5.6). It is possible that some executives believe that all their staff should be given opportunities, i.e. that they are being fair. However, this situation is not fair if some civil servants are working harder than others. Indeed, these civil servants may wonder why they should bother working so hard, and put in less effort as a result.

Executives of departments have the power to give rewards to subordinates (section 5.6). Executives do not always pay close attention to feedback, either from

internal auditing reports or complaints by the public (section 5.4). Some of them use their own judgement. In addition, some executives will promote officials from their own group (section 5.6). Personalism, *bunkhun* and *phak phuak* are all important factors, how much so will depend on the executives' attitudes and the organisational culture. Some staff cannot stand prejudice and will complain, but such cases are not easy to investigate, and if the case is not serious, it will be ignored (sections 5.4 and 5.6). This does not provide much of an incentive for officials to perform well, as they may ask themselves: if they cannot get promotion, why should they have to work hard? This would be a problem for the enhancement of accountability.

It is not easy for executives to penalise civil servants because they have to set up a committee, with the process sometimes taking about a year to complete (section 5.6). Sometimes it is easier for executives to withhold a promotion. Some actions such as bribery, bias, conflict of interest and favouritism can happen without the wrongdoers receiving any penalty (section 5.4). If there is no one following the case, the case will be closed and nobody will notice. Control and changing attitudes should be the best option to solve these problems.

To enhance accountability, clear standards, laws and regulations are important. Ideally, rewards and penalties should be clearly understood and defined. However, in Thailand, this ideal requirement rarely happens. Although for some actions there are clear statements about the effects, sanctions or feedback, in practice the statements are not always followed. This is quite vague and difficult for the public, departments and civil servants to understand and follow.

7.7.4 Reflection

Public accountability

Although the public can complain to departments, the sanctions or penalties to be applied are only applicable to departments. Effects that officials will receive are not clear, and neither civil servants nor the public know what will happen in such cases.

Administrative accountability

The effects in this type are also unclear because auditors and controllers are not the ones giving the rewards or sanctions to departments. They can only report results to higher-ranking executives and audited organisations. It is then up to higher-ranking

executives, who might be the cabinet, ministers, or permanent secretary, to decide about the effects. Effects will often depend on individual cases.

Organisational accountability

As with the other two types of accountability, effects in this type are also unclear and sometimes depend on decision making made by executives of departments. Some values, such as *bunkhun*, the patronage system and *phak phrak*, including favouritism and bias, are all influential factors for defining and giving of effects. Obviously, this does not help in enhancing accountability.

7.8 Conclusion

This chapter draws together the findings and aspects of accountability, with regard to prior literature. In Thailand, the three types of accountability are interrelated. Departments and civil servants can be either directly or indirectly accountable to the public. For some activities, the public have to make direct contact with departments. Therefore, departments and civil servants who have direct contact with the public are accountable to them. They are accountable for what they have done with the public. For indirect accountability, departments are accountable to their higher executives, which are the permanent secretary and ministers respectively. Ministers and the cabinet are accountable to the parliament, which is directly accountable to the public. For both chains of accountability, the media play an important role in communicating important information to the public. The media are accountable to news recipients for what they publicise. Ideally, this information should be accurate but sometimes they do provide incorrect information that can mislead the belief of news recipients.

Administrative accountability links to public accountability because auditors are indirectly accountable to the public through parliament, to whom auditors submit their audit reports. Organisational accountability links to both public and administrative accountability because departmental performance, plans, policies and the attitudes of superiors and subordinates can affect how organisations perform and how they behave with the public, auditors and controllers. Accountees in one type of accountability can be accountors in another type. For example, executives of departments are accountees in the case of organisational accountability but they are accountors in administrative and public accountability.

1) Accountees and accountors (see details in sections 7.2 and 7.3)

Power, rights, motivations, positions, attitudes of accountors or accountees and Thai values and culture affect the accountability relationship directly. At the same time, the behaviour of accountors depends on who the accountees are. Accountors respond to different accountees in different ways. The relationship in the three types of accountability can be linked together. As Thai society focuses more on relationships with each other such as *bunkhun* relationships, people pay more attention to group thinking. Values, including ego orientation, grateful relationship orientation and smooth interpersonal relationship, are all normal for the Thai public sector. These values and characteristics affect how accountors and accountees have behaved. In addition, Thais pay respect to a person who has higher status, power, and position. Thais also think highly of someone who gives them the help they need. These characteristics are the main reasons why civil servants pay more attention to their superiors, instead of to other accountees. However, if civil servants are personally acquainted with someone, it is possible that they pay more attention to those people.

The government grants power to the executives of departments. This is another factor to force subordinates to follow the requirements of their superiors. Civil servants focus on what executives require. This can also be inferred at the ministerial level where executives follow ministers' requirements. However, not all subordinates do this. There are some subordinates that are not in the same group as the superiors or whose objectives differ from those of their superiors'. In such cases, the relationship between the accountors and the accountees is not closed and sometimes is tight. Executives sometimes apply strict control to staff who are not in their groups. However, the relationship between accountors and accountees will depend on the circumstances of each individual case.

The relationship in organisational accountability relates to relationships in administrative and public accountability. Accountors may have one way of behaving with superiors and another with auditors and the public. In some cases, accountors follow the groups' desire but the group sometimes means only the department, and excludes the public or other organisations, given that the public, auditors and controllers do not have any power over accountors. Civil servants may not pay much attention to them.

If accountees know accountors personally, the process between them can be smoother and faster. This situation causes some bias and prejudice in operations, and does not help to enhance accountability. Accountors respond to different accountees in different ways. Some types of accountees cannot give accountors direct rewards or punishment. Accountees can complain but the processes of investigation take a long time to complete.

In the case of accountees, auditors and controllers investigate and evaluate departmental performance, and this also includes applying some control. However, the relationship is different in public accountability. Due to the influence of Buddhism on society, many Thai people believe in karma. Believing in karma can support or inhibit accountability. Some people may be aware of karma and they may not want to do bad things. However, this belief can cause some lack of interest among accountors and accountees. In addition, due to *sakdina*, rooted in Thai society, Thai people can accept inequality easily. Though they know something wrong has happened, they do not necessarily do anything about it.

To enhance accountability, the World Bank and the Thai government wanted to increase public participation. However, there is still a lack of interest from the public towards departmental performance. People appear to be familiar with corruption and mismanagement. In addition, it is not easy for lay people to know how to participate in the process of public hearings. Only selective groups of people, such as scholars, researchers and elite persons, participate in the process.

Consequently, if the public are uninterested in departmental activities, civil servants can easily take advantage of the situation. This can deter the enhancement of accountability. However, the media play an important role in the accountability relationship. They communicate news, especially bad news, about departments and the government to the public. People pay close attention to this kind of news even if it does not relate to their own business. As citizens of the country the public can force the government and departments to solve the problems.

One good example of the power of the media is the political turbulence which happened in Thailand during the period of this research. The media publicised information about governmental and departmental performance that led some groups of people to think and believe that the government had done something wrong. Another

group in the media communicated the opposite. Therefore, in Thailand, during the period of this research, there were various opinions on the government, politicians, political system and even high-ranking civil servants.

The fact that accountees have the freedom to hold accountors to account is an important factor that can enhance accountability in the Thai public sector. Any Thai person is free to do so but some do not use this right. For example, some accountees know they can be threatened if they make complaints. During the last two years, there have been claims about the limit of the freedom of the media. Since some political groups actually own parts of the media, it is possible that there is some bias in the information which is being published. The media are accountable to the public by providing them with accurate information, but some are unable to do this. This research does not focus on the roles of the media. However, from the findings, the media are an important factor in the way accountability operates in Thailand. Future research should concentrate on an in-depth study of the roles of the media in public accountability.

2) Accountability for what (see details in section 7.4)

Regarding accountability for what, there are two main types of responsibility, namely legal and moral. Accountors have to follow their legal accountability but the moral aspects of accountability depend on accountors' attitudes and morality. A sense of moral responsibility can involve bias and favouritism. For example, someone may be personally acquainted with an accountee, or receiving bribes, and generally thinking and acting only for their own benefits. Where accountors do not know accountees well, legal responsibility is likely to apply because accountors are unlikely to be affected by applying the laws and regulations. Also, they will want to protect themselves from complaint. Moral responsibility can in some cases help enhancing accountability. For example, civil servants may provide some information about fraud to auditors. However, when civil servants decide to carry out some activities as a result of bribery or a personal relationship, this situation can inhibit the enhancement of accountability. Nevertheless, it is proving difficult to remove this entirely from the Thai bureaucratic system because Thais are familiar with the patronage system and they tend to establish relative hierarchies and *bunkhun* relationships. These kinds of values support the use of personal relationships.

3) Processes (see details in section 7.5)

Regarding transparency as part of the processes of accountability, there are very few problems for controllers, auditors and executives. These groups of accountees are able to obtain the information that departments have. However, for the public, information has the problems of reliability, availability, and to some extent timeliness. The reliability of information is the main characteristic of transparency. The problem of reliability is still an issue, particularly with regard to the financial information provided on websites and annual reports. However, this information is rarely used by the public, thus the public are not greatly affected by unreliable information. Therefore, neither civil servants nor the public realise and focus closely on this problem. This problem happens continuously in the Thai public sector.

Public participation and awareness are important for public scrutiny. However, this rarely happens concerning departmental performance. The public do not normally focus on performance. However, during the period of political turbulence in Thailand, Thai people, especially the media, paid more attention to governmental and departmental performance. However, there are some drawbacks with the information provided by the media. The public can be misled because some parts of the media are owned by politicians or powerful groups. During this time, there are several groups of thinking about this subject in Thailand. However, during the period of research for this thesis, when several political incidents occurred, it appeared to be difficult for the public to participate in governmental and departmental operations

For administrative accountability, auditors work indirectly on behalf of citizens because they report audit results directly to the parliament. Citizens should be able to trust them. However, if the executives of departments receive orders from ministers to carry out some fraudulent or corrupt action, conflict of interest can occur because the majority of representatives and the chairman of the parliament are members of the same party as the prime minister. Thus, audit results will not be a priority for them.

In addition, the representatives and the senators have a responsibility to propose and appoint the Auditor General of Thailand. In 2005, there was conflict among the representatives and the senators about the recruitment process, and who to choose because they wanted to appoint someone with whom they were personally acquainted (Komchadluek 2005, in Thai). There were two groups each supporting different

candidates. Finally, Khunying Jaruwan Maintaka regained her position as the auditor general, after being forced to leave her position for a few months (section 3.3). This situation shows that conflict of interest can occur at all levels of accountability types and this leads to a lack of accountability in the bureaucratic system.

For organisational accountability, both executives and civil servants do not pay much attention to internal control. Some officials can take advantage of such reluctance. Some values such as favouritism and bias occur in the monitoring and assessment stage. Some executives and staff do not want to study new techniques or new ideas. They just strictly adhere to what they are required to do at the present time. This situation can be explained by culture and values, individual motivation, attitude, understanding and a lack of education and training. They focus on their own benefits instead of their duty to the public and other accountees. Some executives and staff would not even think of behaving corruptly, they just want to get on with their duties (section 5.3).

For answerability, there are few problems with auditors, controllers and executives obtaining answers from officials, or with the public obtaining answers to general questions, particularly about services. However, how accusations are dealt with depends on the power of the accountees. Powerful accountees can obtain answers faster than other groups of accountees. Accountors' motivations and poor operational systems lead to this situation. In addition, the idea of clientelism can be used to explain these processes of accountability. Some politicians and civil servants give opportunities and provide better services to someone, with whom they are personally acquainted.

4) Standards (see details in section 7.6)

Regarding standards of accountability, for the Thai public sector, there are quite a number of laws and regulations. The main law for good governance and accountability is the Good Governance Royal Decree. This Decree is mainly about the processes of accountability instead of other components. This can be inferred that the government thought that its accountability problems came from the processes of accountability as opposed to any of the other components. However, from the findings, there are accountability problems associated with several other factors, such as Thai culture and values, including the behaviour and attitudes of accountors and accountees. Nevertheless, the behaviour and values of accountors and accountees are too abstract,

and it is not easy to change or improves behaviour. This is one possible reason why a lack of accountability in the bureaucratic system is difficult to solve.

In the Decree, some sections are not specific, e.g. information disclosure. They are open for departments to use their judgement to decide which actions they should take. Standards can be either formal or informal. For public accountability and organisational accountability, standards are both formal and informal and they are both clear and not clear. Unclear standards can burden the enhancement of accountability, because it is difficult for both accountees and accountors to perform their roles well. Some of them can take advantage from unclear standards. For administrative accountability, standards are both formal and informal but they are quite clear.

5) Effects (see details in section 7.7)

This research does not focus much on the effects. From the findings of this research, the government decided to implement a reward system in order to provide incentives for departments and officials to perform well. However, the reward system can cause both advantages and disadvantages. Some departments may try to make information up in order to ensure they get a reward. Although the reward system takes into account opinions from the public, this is only a part of the evaluation process and not the main part. For complaints and penalty, the process of giving effects is not clear. Both accountees and accountors do not know what will happen. This does not support accountability. The characteristics of effects of accountability, particularly the introduction of the reward system, should be studied in-depth in future research even though effects are normally dependent on individual cases. It is interesting to know how departments and civil servants deal with cases, how this links to efficiency and effectiveness of operations, and what factors influence the processes of granting effects.

In summary, from the findings, the government and departments have attempted to improve themselves in order to enhance accountability. Not only have they developed systems, but they are also trying to change the attitudes of some civil servants. However, this is not easy to do and there are still some obstacles which are deferring the enhancement of accountability. However, it is better now than in the past, when the public sector was poor in allowing citizens to establish contact. The next chapter is the conclusion of this thesis.

Chapter 8 Conclusions

8.1 Introduction

The purpose of this chapter is to summarise the results from the study, discuss theory, make recommendations and offer suggestions about future research. Six main components of accountability have been applied as a framework of this research. In order to facilitate interviews, four concepts, namely responsibility, transparency, scrutiny and answerability, were used to represent ‘accountability for what’ and ‘the processes of accountability’. This research has focused mainly on the accountability relationship in three main types of accountability, i.e. public, administrative and organisational accountability.

There are three general research questions:

GQ1: *How is accountability as defined in a western context reflected by public sector organisations in a developing country?*

GQ2: *How do government departments in a developing country implement accountability?*

GQ3: *How does the experience of implementation in a developing country help us think about theories of accountability?*

To answer these general research questions, the empirical research questions are studied:

SQ1: *How is accountability evidenced following public sector reform and the Good Governance Royal Decree, in the particular case of government departments?*

SQ1.1: *How do departmental communications, including reports, show evidence of accountability?*

SQ2: *What are the constraints on departments from the implementation of public sector reform and the Good Governance Royal Decree?*

These empirical research questions relate specifically to Thailand. These questions have been answered by interviews (Chapter 5), website and annual report analysis (Chapter 6), information from previous research and the literature (Chapter 3). The research methods used have been discussed in Chapter 4.

This chapter is organised as follows. Section 8.2 summarises the reflection of the implementation of the accountability aspects in the public sector. Section 8.3 discusses the contribution to theory. Section 8.4 contains recommendations and section 8.5 contains limitations. Section 8.6 makes suggestions for future research. Section 8.7 is the conclusion.

8.2 Reflection on the implementation of accountability

This section reflects in particular on GQ1. It considers the ideas expressed in the literature, defined in a western context, and compares these ideas to those opinions of the government and civil servants about their understanding of accountability and their actions in carrying out accountability as observed through the evidence, including documents and previous research papers. The opinions and understanding of the government and civil servants are shown in many forms e.g. laws, regulations, and projects implemented. In this section the results taken from the empirical chapters are cross referenced to the respective sections where more detail may be found.

8.2.1 Accountees and accountors

Accountors can be either individuals or groups of people (Gelfand et al. 2004). Civil servants can play many roles, and they can be involved in more than one type of accountability relationship (Bovens 2005). Prior literature has shown that in some cases, accountors rely on corporate accountability, in which a department as a whole is the accountor (Bovens 2005). In addition, officials are accountable for what they themselves have done, or individual accountability (Bovens 2005). In addition to being accountable to their superiors, some professional jobs such as internal auditors and accountants should be accountable to their professional peers (Bovens 2005). However, professional accountability in the Thai public sector is not so strong because the relationships of hierarchical accountability are stronger (sections 7.2 and 7.3). The literature review indicates that the accountability relationship is about power (Ebrahim 2005). Asymmetry is normal in the accountability relationship. Accountors will follow the requirements of accountees who have power over them (sections 7.2 and 7.3).

Accountees can either be inside or outside an organisation (Ijiri 1983). Those accountees inside organisations are normally superiors, through hierarchical accountability. Thai civil servants usually rely on this accountability relationship, even though this can lead to problems of accountability mismatch (discussed later in section 8.3). For accountees from outside organisations, the relationship is different and will depend on power, knowledge, and the freedom to hold someone to account (section 7.2). The pressure placed on accountors is also an important factor (section 7.2).

In Thailand, after the implementation of projects to enhance accountability, officials were clearly uneasy about the projects arising from the aspects of

accountability. However, there are differences between two levels of officials. In the case of higher-level civil servants, a prior research paper indicates that accountability is what CEOs ‘uphold and fear’, and about what CEOs feel ‘anguish and attachment as a moral practice’ (Sinclair 1995, p. 232). In this research, although Thai higher-level officials are not CEOs, the findings suggest that they feel under pressure because their responsibilities relate to plans and policies of departments, which relate to the public in general (section 5.3). Therefore, they feel this way because of a sense of moral obligation and because they are more aware of what the government is trying to achieve.

Another reason why officials feel under pressure is that they are fearful of making mistakes or of being involved in mismanagement (section 5.3). These officials have to follow the requirements of ministers and directors of departments (section 5.3). Thus, they are not thinking much about public accountability, only about following out the wishes of their superiors (sections 5.2 and 5.3). Also, they may not experience pressure from the general public directly. Axworthy (2005) argues that civil servants do not have to be responsible to the public. In many cases, this claim is consistent with the observations in Thailand. However, there are some cases where the public make direct contact with departments and put pressure on departments directly, and in this situation, departments are considered to be subject to public accountability. Thus, the claim by Axworthy (2005) may not always be correct, but will depend on the positions of civil servants or their circumstances. Some civil servants, because of their position, have to be accountable directly to the public (section 5.3).

The responsibilities of lower-ranking officials are sometimes not related to the public (sections 5.2 and 5.3). However, they still experience pressure with regard to accountability because they must be wary of making mistakes in their day-to-day operations (section 5.2). Officials who have direct contact with the public may recognise they have moral responsibility to the public but they do not feel obliged to apply this because the public cannot affect them directly i.e. the public can complain but the complaint process is dependent on executives (section 5.3). Although officials rely on the relationship between accountors and accountees in the case of organisational accountability, they are also aware of the relationship with auditors or controllers in administrative accountability because the relationship in this case is based on investigation (sections 5.2 and 5.3).

Prior research indicates that, in the western context, certain types of staff such as accountants play important roles in the accountability relationship (Ijiri 1983). However, in other societies including Thailand, this is not the case (see details in section 5.2) because, within the bureaucratic system, a hierarchical structure exists. Accountants, therefore, do what their superiors want them to do (section 5.2). In addition, executives and other civil servants rarely understand accounting information (section 5.4). Therefore, in Thailand, the role played by accountants may not be considered to be as important as it is in western society or private sector organisations.

8.2.2 Accountability for what

In order to facilitate interviews in Thailand, the concept of responsibility has been used for this research (section 2.6). For this component, there are not many differences between the implementation of this in Thailand and the ideal concept from developed countries. For the public sector, the government and departments are responsible for the use of public money, including performance and administration (Ball 2005; UN 2004). Within the bureaucratic system, subordinates are responsible for complying with the wishes of their superiors (Mashaw 2006). The majority of accountors and accountees know what they should be responsible for and how they should perform (section 5.3). However, it is possible that certain pressures can affect accountability mechanisms. This situation will be discussed in section 8.3.3.

Codes of conduct and codes of ethics are also important for accountability (Osborne 2004). Unclear codes can affect what civil servants have done (section 7.4). The relationship between superiors and subordinates will be strong if the codes or rules are clear (Gelfand et al. 2004). So, in Thailand, though some civil servants may want to take advantage of accountees, if there are clear laws or codes of conduct, they may not be able to do so. However, from the results, it appears that such codes are not particularly clear in Thailand (section 5.5). Therefore, the judgements and decisions being made by civil servants in Thailand are important.

8.2.3 Processes of accountability

In order to gather information in Thailand, three concepts, namely transparency, scrutiny and answerability, have been used as features of the processes of accountability (see details in sections 2.6 and 2.7). This accountability component can show what and how the government and departments have done, and what they should do in order to solve any problems.

1) Transparency

With regard to transparency, the availability of information, including reliability, timeliness and relevance, is an important factor for enhancing accountability (Barrett 2001; Kondo 2002; Bertók et al. 2002). For Thailand, the main problems of transparency at this time are availability, reliability and timely information (section 5.4). Some information is not easily accessible by the public. For example, audited financial statements are normally the main tools for accountability in developed countries (Pablos et al. 2002). However, in Thailand, this information is not easy to access (sections 5.4, 6.2 and 6.3). It is not easy for the public to evaluate departmental performance. A lack of transparency can cause difficulties for external groups or organisations to exercise control (Heald 2006b). Thailand's main focus during the period of the research has possibly been to try to increase the amount of information disclosed instead of other features of transparency, particularly reliability of information (sections 6.2 and 6.3). This has resulted in some unreliable information appearing on websites or in annual reports.

2) Scrutiny

Scrutiny, with sanctions, is important for the accountability mechanism (Brinkerhoff 2001). Certainly, the international lenders wanted the Thai government to improve the bureaucratic operational system (World Bank 2000). Some systems of scrutiny, such as auditing, have existed in Thailand for many years prior to the 1997 crisis. However, the ideas proposed by international organisations helped these systems to be more concise and systematic, without the need to create entirely new systems. However, there have been some problems, particularly about the education and training of staff, which have obstructed their implementation (section 5.8). Some employees do not yet understand the concepts well (section 5.8). This topic is discussed later (section 8.3).

3) Answerability

There are two types of question that should be asked. The first type of question asks about facts and figures or reporting on what they have done and the second type about reporting facts, figures, explanations and reasons about performance (Brinkerhoff 2001). General questions, e.g. regarding service delivery, are straightforward to answer but it can take some time to deal with complaints or accusations (section 5.4). In addition, if questioners do not chase accountors for a response, it is possible that they will get a late reply (section 5.4). In the case of

public accountability, it is even more difficult and time consuming for the accountees to receive answers to complaints or accusations. If the public do not put pressure on civil servants, it is quite easy for officials to be uninterested in complaints and accusations or to delay the process of answering (section 5.4). Citizens do not have much power over civil servants. Within the bureaucratic system, the process of getting answers is sometimes not easy. Moreover, some wrongdoers are actually helped by superiors (section 5.4). This situation relates to the obstacles of cultural perspectives discussed later in this chapter.

8.2.4 Standards of accountability

From prior literature, for the accountability relationship, standards of accountability are guidelines for evaluating the performance of the accountors. There are various standards due to the types of accountability (Mashaw 2006). The relationship between officials and affected organisations or people is based on legal rules (Mashaw 2006). For the relationship between superiors and subordinates, the standards are based on instrumental rationality (Mashaw 2006). The standards in the case of the relationship between superiors and subordinates are more flexible than other relationships (section 5.5). This flexibility is helpful for ensuring operations run smoothly. Having a number of rules, including clear statements, can make the relationship between superiors and subordinates strong (Gelfand et al. 2004). However, for this relationship, it is often difficult to have clear and specific standards or principles. The relationship sometimes depends on organisational culture or obligation instead, thus without clear standards there can be an opportunity for superiors to use their power to force subordinates to do what they want (section 5.6). This can lead to problems of accountability mismatch.

Regarding the concept of good governance in the Thai public sector, important projects and policies, including activities in organisations, are dependent on centralised decision making made by ministers or departmental executives (sections 5.5, 5.6 and 7.7). In this case, it is likely that good governance is interpreted as centralist. For example, the Good Governance Royal Decree (2003) mentions that departments should provide information to the public, except information relating to national and economic stability (section 6.2). Thus, executives of departments are able to exercise a certain amount of judgement, regarding which information to release. The researcher was unable to obtain some financial statements, as this information was deemed to be confidential. While it is reasonable that the laws should not be too specific, some civil servants use this to their own advantage.

In addition, as discussed in section 3.5.4, one of the main projects arising from the Decree, which supports reducing corruption, is decentralisation. However, during this time, centralised decision making still occurs in the Thai public sector. This does not support the enhancement of governance. That means the Decree can partially support reducing corruption. Problems caused by centralised decision making are difficult to resolve.

In order to improve governance, there are some principles arising from ideas of the Decree. For example, a project of 'clean organisations' is established (section 3.5). Civil servants in the departments will follow. However, there is no enforcement. In addition, there are code of conduct and code of ethics that civil servants will follow. These kinds of principles are intended to act as guidelines for staff. While some departments create their own guidelines or principles, others do not (section 5.5). In addition, regarding policies, plans and targets that citizens can use as standards of accountability, there are some departments that provide little information (sections 6.2 and 6.3). This situation links to the processes of accountability. Since citizens are not being kept informed of these, they cannot use them to evaluate performance.

The clarity of standards may not be only problem for standards of accountability. Rule enforcement is another problem (section 7.2). Some countries, including Thailand, are situation-oriented rather than law-oriented (Komin 1990). Therefore, their behaviour will be flexible depending on the situation. Rules, standards or guidelines are flexible towards individuals. Civil servants who perform similarly may be treated in different ways and receive different results (section 5.6). This situation is known as 'double standards' in Thailand. Its occurrence will normally depend on the institution or people using the standards to be enforced. This links to culture, values and institutional factors discussed in section 8.3.

8.2.5 Effects

An effect is an important component of accountability (Mashaw 2006). Accountability mechanisms without any effects are possibly not effective (Brinkerhoff 2001). The World Bank required Thailand to implement a new reward system additional to the system that Thailand already had (World Bank 2000). A reward system has both advantages and drawbacks, as discussed in Chapter 7, because of the importance which Thai values play in the accountability relationship. Bias and favouritism, which are two of the general characteristics of corruption mentioned by the World Bank (1992), continue to occur in Thailand (section 5.3).

The effects are not clear (section 5.6). Civil servants do not actually know what will happen to them when they do something wrong (section 5.6).

8.2.6 The reflection of accountability from developed countries and Thailand

After the economic crisis in 1997, Thailand received and implemented the ideas of accountability from developed countries and international organisations (section 3.4). With regard to the public sector, from governmental documents and previous research papers, accountability aspects from developed countries were translated and implemented in the Thai public sector. The ideas led to many new projects being implemented by the Thai government (section 3.4). Both civil servants and citizens think that operational processes are better now than in the past (section 5.4). Civil servants now consider citizens to be more important (section 5.2). The processes of accountability, particularly transparency, scrutiny and answerability, have been improved (section 5.4). For example, the operational processes are more controlled and systematic. Citizens can access governmental information easier and there are more channels through which citizens can send in comments and complaints (sections 6.2 and 6.3).

However, although accountability aspects taken from developed countries and international organisations can improve the operational processes in the Thai public sector, they cannot solve all its problems. The main problem of the Thai bureaucratic system is that of corruption (section 3.2). This problem still occurs even after the implementation of the accountability aspects (section 5.4). Within the bureaucratic system, certain types of behaviour, such as bias, favouritism and the use of personal relationships, frequently occur in operations (section 5.4). In addition, the root of the political turbulence which occurred during the period of this research was believed to have arisen from corruption within Thai bureaucracy, particularly at the ministerial level (section 3.2).

The projects arising from the public sector reform and the introduction of good governance are both successful and unsuccessful. Different countries respond to the same ideas of accountability in different ways. For some projects, Thai values, such as the patronage system, personalism, and accepting inequality in either power, social or economic status, are barriers for the enhancement of accountability (sections 7.2 and 7.3). However, too much accountability may slow down some operational processes because of the increased number of processes (section 5.4).

Nevertheless, in general, the Thai public sector has improved its operational processes significantly after the economic crisis (sections 5.4 and 7.5).

8.3 Contribution to theory

As mentioned in Chapter 1, the contributions of this research are to discuss the literature on accountability issues in the public sector in a developing country and to link the findings with accountability theory in the public sector in a developing country. This section discusses the contributions in this research to develop thinking about theories of accountability, responding to GQ3.

This section discusses the results relating to the accountability relationship. Sections 8.3.1 and 8.3.2 discuss accountability theory specifically. This section starts with the meaning of accountability in 8.3.1. Section 8.3.2 discusses the accountability relationship. In this part, factors affecting the accountability relationship are discussed. While this section starts with culture and values, these are not the only factors affecting accountability. The findings of this research link to institutional theory, which is one possible theory to apply in discussing accountability. Therefore, institutional factors are discussed. Cultural factors and institutional factors are related. Cultural factors can explain individual or institutional behaviour. In addition, section 8.3.2 discusses the competency of accountors and accountees, and politics. Section 8.3.3 discusses the accountability mismatch which has become apparent from the research findings.

8.3.1 The meaning of accountability

The idea of accountability is said to be complicated and elusive (Sinclair 1995; Mulgan 2000b). Adding to this complexity, it is not easy for a non-English-speaking country to understand accountability as the problem of incommensurability is also an issue. This is a general problem for non-English speaking countries (Dubnick 2002), Thailand included. From the literature review, the meaning of accountability is:

...obligation, or responsibility of a person or organisations or entities to explain, answer, justify, and defend their actions or what they have done to another party who will observe, evaluate, and scrutinise that performance and they can give feedback, including reward and punishment (see details in Chapter 2)

From a Thai public sector context, accountability is a ‘responsibility’ to admit and accept punishment arising from one’s own actions or ‘readiness to be responsible for one’s actions and to receive effects arising’ (or in Thai *Rabob kham phrom rub*

pid or *Kham phrom rub pid*) (see details in Chapter 3). Some organisations translate ‘accountability’ as responsibility for their own duties and actions (or in Thai *Kham rub pid chob* or *Kham rub pid chob tor nhaa ti*).

Accountability can be said to consist of six main components, namely accountors, accountees, accountability for what, processes, standards and effects (Mashaw 2006). Although, from the meanings synthesised from previous research papers, standards of accountability are not mentioned, in order to scrutinise and evaluate performance, accountees have to use standards. From a Thai perspective, this is different because the Thai public sector focuses more on ‘responsibility or accountability for what’, ‘processes’ and ‘effects’. One of the possible reasons that the meaning of accountability, particularly in the public sector, focuses on ‘responsibility’ is because civil servants lacked any sense of responsibility for their mission, e.g. these were perceived to be departmental missions not their own (Virushaniphawan 2004, in Thai).

In addition, the Thai public sector focuses on the operational system or processes (sections 3.4 and 3.5). Therefore, it is not surprising that projects to enhance accountability concentrate on the processes of accountability, for example the Good Governance Royal Decree (section 3.5). The meaning of accountability can be linked to another important idea arising from this study, that of accountability mismatch, which is discussed later in section 8.3.3.

All six accountability components are important for the accountability relationship. The interpretation of the aspects of accountability sometimes does not enhance accountability. Accountability in practice sometimes deviates from what accountability should ideally be. For example, in the case of public accountability, the process of scrutiny and giving effects rarely occur in Thailand. For observing and examining performance, citizens normally focus on service delivery instead of departmental performance (section 5.4). This does not help to enhance accountability because according to the literature external scrutiny is the main part of public accountability (Bertók et al. 2002). This situation can link to other factors such as incentives for citizens to make contact with departments. Citizens do not want to spend time on other issues, unrelated to their own businesses. The process of giving sanctions or feedback relates to scrutiny. The public cannot give a significant amount of feedback on departmental performance because they do not scrutinise it closely enough or they sometimes fear to do (section 5.4).

The interpretation of accountability shows how much the country understands this concept. This is important to be well informed and know what the country wants to achieve by implementing the aspects of accountability.

8.3.2 *The Accountability relationship*

From the results of the thesis, there are some factors that affect the accountability relationship. As discussed in the previous section, interpretation of the aspects of accountability is an important factor. Countries understand and translate accountability differently (Dubnick 2002). Moreover, the interpretation can change the focus of accountability or cause civil servants to focus on the wrong objectives. Many accountability problems in the bureaucratic system are caused by accountors and accountees. For example, relationships such as clientelism or patron-client can cause some accountability problems. They may involve or support corruption or fraud. This then leads to an agency problem, which in fact is still a problem in Thailand. The implementation of the aspects of accountability may not be able to solve every problem in the Thai bureaucratic system.

Accountors and accountees are affected by both internal and external factors. Internal factors, i.e. relating directly to individuals, can include their way of thinking and sense of morality (sections 7.2 and 7.3). Another influencing internal factor could be competency and knowledge of both accountors and accountees (sections 7.2 and 7.3). These factors drive accountors and accountees to perform actions. In addition, there are some external factors, such as organisational culture and values, influencing the accountability relationship (sections 7.2 and 7.3). It is possible that external factors are sometimes more influential than an individual's own incentives. For example, when accountees put pressure on accountors, accountors sometimes have to follow what accountees want them to do (sections 7.2 and 7.3).

For developing countries (such as Thailand), the implementation of accountability derived from western society does not lead to the creation of an entirely new system. Instead it helps people in that society to realise the systems they have already implemented in the past and clarifies the aspects of accountability that they should be implementing. There are certain factors, such as incentives, motivations, competency, problems of the country and culture that influence the implementation of the aspects of accountability. There are some differences between developed and developing countries so accountability relationships will not be similar. In order to implement the new concepts, the implementers should focus on the factors that can influence the concepts.

In this part, factors affecting the accountability relationship are described. These are culture and values, institutional factors, competency of individuals and the political system.

8.3.2.1 Culture and values

Culture and values are one of the most important factors influencing the aspects of accountability. Cultural perspectives in Asian countries are different from those western countries. Hofstede and Hofstede (2005) argued that some developed countries such as the UK and Australia are classified as having small power distance, weak uncertainty avoidance and individualism while some developing Asian countries (such as Thailand) are classified as having large power distance, strong uncertainty avoidance, and collectivism. These kinds of Asian cultural perspectives are factors that can deter accountability (Velayutham and Perera 2004). To implement accountability without any changes in culture and values may not enhance accountability. With regard to Hofstede's cultural dimensions, as discussed earlier in Chapter 3, there are some conflicts between these and Thailand's situation. However, this research still used Hofstede's dimensions because his ideas are respectable ideas and the researcher wants to keep an open mind about cultural dimensions and then use findings of this research to discuss the ideas of Hofstede. Indeed, from the findings, some ideas emerge, which can be used to confirm similarities or differences between Hofstede's and Thailand's.

Individualism and collectivism

There are some differences between more recent Thai values and the ideas proposed by Hofstede about Thai culture, particularly individualism and collectivism (section 3.2). After the period of Americanisation and westernisation, Thai people are more individualistic now than in the past (Klausner 1997). Thai people tend to do what they want and to focus on themselves (section 3.2). It is quite difficult for them to work as a team (Virushaniphawan 2004, in Thai), and there are some problems relating to the cooperation of two organisations or two divisions within the same organisations (section 5.3). However, both collectivism and individualism now play an important part in the implementation of accountability in Thailand.

One characteristic of collectivist society is that *employees are members of in-groups who will pursue their in-group's interest* (Hofstede and Hofstede 2005, p. 104) while the characteristic of individualism is that *employees are economic men who will pursue the employer's interest if it coincides with their self-interest* (p. 104).

In Thailand, both collectivism and individualism occur, but they occur at different levels. In some relationships or behaviour, civil servants perform actions because they are focusing on themselves but the phrase ‘for themselves’ sometimes means ‘for their group’ because they are members of organisations and they want to please their superiors in order to receive promotion. This links to institutional factors, which are discussed later in section 8.3.2.2.

Civil servants pay attention to their own objectives and want to maximise their benefits (sections 7.2 and 7.3). However, in order to earn benefits and succeed with their objectives, they have to follow departmental objectives (sections 7.2 and 7.3). If they do not agree with their superiors, they will normally keep quiet (section 5.2). This situation links to institutional theory discussed later in section 8.3.2.2. In addition, there is a certain degree of collectivism. Focusing on collective objectives does not mean that civil servants focus on public benefits. They rather follow the requirements of their executives. It is possible that some of their activities or behaviour will not enhance public benefits. In such cases, individual motivation and incentives are more important.

In some situations, civil servants find some mismanagement or fraud but they keep quiet (section 5.4). It is possible that they focus on themselves and do not want to be involved. Another possible reason is that they know the wrongdoers well. They do not want to cause problems for the wrongdoers. For some situations, they may not want the wrongdoers to ‘lose face’. This situation shows both individualism and collectivism in the behaviour of civil servants.

Regarding standards of accountability, for collectivist society and loose structure, standards are normally informal, likely to be implicit in the social context, and less clearly defined (Gelfand et al. 2004). This situation occurs in Thailand, where officials can use unclear standards to their own advantage. In addition, for situation-oriented society, the behaviour of civil servants can be flexible depending on the situation.

Power distance

Another conflict between Hofstede’s cultural dimensions and the case of Thailand is power distance. From previous literature, although Hofstede (1991) argues that Thai society is classified as large power distance, Klausner (1997) suggests that Thai people are more egalitarian. Education can increase social status (Phongpaichit and Baker 1995). The bureaucratic system relies on hierarchical

accountability. In the public sector, civil servants do realise that the system is now more egalitarian than in the past and know that if they feel a situation is unfair, they can make a complaint (section 5.4). However, they still sometimes complain anonymously. What they usually do is just keep quiet, because it is possible that their complaints may not be upheld, thereby risking their own positions (sections 5.2 and 5.5). Some relationships within organisations are unequal in nature, such as that of superiors towards subordinates. Therefore, it is not surprising that there are still some inequalities in society, since rewards and promotion depend on the executives.

Although it is appropriate for subordinates to be loyal to superiors (Frink and Klimoski 2004), for large power distance society, this factor may actually hinder attempts to enhance accountability in some cases because subordinates will not stand up against their superiors (section 5.2). They have to accept what they are given (section 5.6), and avoid criticising their superiors, who may not be receptive complaints. In addition, this factor can cause a lack of interest in the performance of the government and public sector. Although this research does not focus on the public, some results show that some Thai people will no longer accept inequality or differences when it comes to the level of service they receive from departments. Indeed, there have been some complaints, as well as accusations, from citizens (section 5.4). However, some complaints are sometimes made anonymously (sections 5.4 and 5.6). Although some Thai people will no longer accept inequality, they do not want to become involved directly in the process of complaining.

If a society has a strong hierarchical relationship, is based on a system of patronage, or makes use of personal connections, then some executives can use bias and favouritism to promote someone of their choosing (sections 5.2 and 5.3). Such behaviour is classified as corruption (World Bank 1992). However, it is normal behaviour for some countries, including Thailand. Thus, they do accept and are familiar with it (section 3.2), and although there are many projects implemented to solve this problem, civil servants can still find ways to carry out fraudulent practices or incidences of corruption (section 5.4). Not only do civil servants themselves participate in fraud or corruption, but at a higher-level, politicians actually use their influence to gain benefits (section 5.7). It is difficult to solve such problems and, in fact, only accountability may not be the correct solution.

One characteristic of large power distance is that *managers rely on superiors and on formal rules* (Hofstede and Hofstede 2005, p. 59) while, for small power distance, *managers rely on their own experience and on subordinates* (p. 59). In

some cases, superiors in Thailand do not follow formal rules (sections 5.5 and 5.6), instead focusing on subordinates. Within organisations, there are many groups. These groups normally pay more attention to someone who is a member of a group, as opposed to an individual.

In addition, for large power distance, power is based on *tradition or family, charisma, and the ability to use force*, while, for small power distance, power is based on *formal position, expertise, and ability to give rewards* (Hofstede and Hofstede 2005, p. 67). These two characteristics are present in Thailand. Superiors usually have power over subordinates because they can give subordinates promotion or reward (sections 7.2 and 7.3). This is another example where Hofstede's cultural dimensions and Thai values conflict.

Generally, large power distance is still valid in Thailand. However, in some situations, there are certain Thai characteristics that conflict with Hofstede's ideas on cultural dimensions.

Strong uncertainty avoidance

This cultural dimension relates to how people in society feel about unknown situations (Hofstede and Hofstede 2005). The need for rules is a characteristic of strong uncertainty avoidance. This is the case in Thailand, where there are plenty of laws and rules (section 5.5). However, the problem is that enforcement of these laws and rules is not so strong (section 7.2). In addition, the laws and rules, which do exist, are sometimes unclear.

As discussed earlier in Chapter 3, there are some conflicts between Hofstede's cultural dimensions and Thailand's (see section 3.2). Hofstede and Hofstede (2005) argue that people in strong uncertainty avoidance society like to work hard. From the previous research, this claim is partially true within the Thai private sector but not the public. Civil servants are normally blamed for red-tape (Virushaniphawan 2004, in Thai). According to this research, there is some evidence to suggest that some civil servants will postpone tasks and put little effort into working (section 5.8). However, it cannot be summarised from this research that, in general, civil servants and other employees do not like to work hard. This would entail future research, focusing on the work effort of civil servants.

In addition, effort may not be the only factor, as there are a number of other processes in operations, which need to be considered (section 5.4). These processes have to pass between many other divisions. Thus, operational processes can be quite

slow. Even though the government is trying to reduce the number of steps, there are still many processes, which must be carried out. These can burden operational processes and support the claim that civil servants do not work hard because they are unable to do. In future research, the working styles of civil servants should be studied in-depth in order to establish the reasons for this situation. In addition, some civil servants have very little motivation for working, because their promotion will not depend on performance but on other issues, such as rotation or acquaintance (sections 5.5 and 5.6).

As discussed earlier in Chapter 3, the political system is involved significantly in the bureaucratic system. One characteristic of strong uncertainty avoidance is that civil servants are negative towards political processes (Hofstede and Hofstede 2005). From the results, they do not actually say much about politics. They only mention that politicians involved directly in the public sector (section 5.3). Politicians are their direct superiors so they try to avoid criticising their executives. They show neither negative nor positive sides towards politicians and political processes.

Femininity

People in feminine society are likely to be modest, tender, and concerned with the quality of life (Hofstede and Hofstede 2005, p. 120). They avoid criticism and will not want to make someone lose face (section 7.3). This dimension does help operational processes to be smooth and fast. Civil servants can skip some processes in order to make processes faster (section 5.4). However, for accountability, this dimension possibly burdens the mechanism. When civil servants uncover some fraud, they may not do anything because they do not want to criticise (sections 7.2 and 7.3).

Long-term orientation

For long-term orientation, society normally focuses on long-term results (Hofstede and Hofstede 2005). This research cannot generalise about people's ideas regarding long-term orientation. However, with regard to the Thai bureaucratic system, after the economic crisis, they began strategic and long-term projects (section 3.2) but civil servants, particularly lower-ranking staff, pay little attention to tasks that are not directly related to their own responsibilities (sections 5.3 and 5.4). They focus only on the jobs that they are assigned to. It may imply, thus, that

whether or not they focus on long-term plans depends on the executives of their departments or ministries.

In summary – Hofstede

With regard to the ideas of Hofstede, from the literature, there are some similarities and conflicts between Hofstede and Thailand's. This research confirms these. However, the majority of his ideas are still compatible with Thai society, particularly femininity and large power distance. Both individualism and collectivism feature in Thailand, as well as, strong uncertainty avoidance. However, there are some characteristics and practices, which conflict with Thai culture and values. For long-term orientation, the positions and responsibilities of individuals are important to explain this issue.

These cultural perspectives can either support or inhibit accountability mechanisms, depending on individual motivations, incentives and behaviour. The rest of this section discusses some values, which can motivate individual behaviour and performance.

Power

Power, knowledge, freedom, incentives and motivations of accountors and accountees play important parts in the accountability relationship (see sections 7.2 and 7.3). With regard to power, the enhancement of social status, prestige, and control over people and resources will motivate individuals (Schwartz and Sagiv 1995). The accountability relationship is normally an unequal relationship, particularly between superiors and subordinates (section 2.4). Accountees usually have more power and a higher status than that of accountors. However, different accountees have different powers depending on their social status and power over people or resources (sections 7.2 and 7.3). The power of accountees is related to the career advancement of accountors. Accountors are likely to focus more on accountees who can enhance their career opportunities. Therefore, some accountability relationships are stronger than others.

In some societies like the Thai bureaucratic system, some accountors are motivated by career advancement so the relationship in the case of organisational accountability is stronger than for administrative and public accountability. This situation causes accountability mismatch, which is discussed later in section 8.3.3. This is supported by Hofstede's cultural dimensions of large power distance. Subordinates can accept inequality relatively easily, particularly differences in status

within an organisation (Virushaniphawan 2004, in Thai). If they do not want to follow their superiors, they just keep quiet (section 5.2.2). This situation may affect the system of checks and balances or, in other words, the process of scrutiny.

A lack of transparency can represent the acceptance of inequality in society, particularly promotion, rewards or punishment, i.e. effects of accountability. For example, the reward system sometimes causes problems in operations but a lack of transparency regarding the details of rewards can prevent jealousy (Heald 2006b). Thus, in some cases, confidentiality can avoid problems associated with unequal rewards. If the society applies confidentiality, it can be inferred that people trust the accountability mechanisms so a lack of transparency causes no problem. However, in some societies, a lack of transparency, or confidentiality may come from inequality in access to information or from having someone with private issues that does not want to inform other people.

In the case of Thailand, a lack of transparency was the cause of some problems, such as the economic crisis in 1997 and corruption (Fischer 1998). With regard to the reward system in Thailand, even though the rewards may be unequal, the government or departments do sometimes disclose this information (section 5.6). They are unconcerned about this issue because, in Thai society, officials are unlikely to complain about unequal rewards, and will accept inequality (sections 5.2 and 5.3). This situation does not enhance accountability, particularly the process of scrutiny. Some operational processes may not be monitored because officials accept what has been done by superiors. Civil servants accept the results without any complaints.

Task achievement, security, benevolence

Another value influencing the accountability relationship is task achievement. Career advancement influences accountants' decision making. In some societies, working hard may not guarantee better career opportunities (Komin 1990; section 5.6). This may then lead to some unwanted behaviour. It is possible that some civil servants will not work to the best of their ability, leading to a lack of concern and a feeling that their jobs are not important (section 5.3). In addition, they feel unable to say anything to their superiors because, in the Thai bureaucratic system, it is not made easy for them to complain. They may instead resort to just waiting for new executives, by which time it may possibly be their turn for promotion.

The above situation shows both individualism and collectivism in operation at the same time. This links to ideas of institutions that they want to maximise their

utility by following institutions. This situation may not support the processes of scrutiny. Although a reward system may be in place, if situations are unclear, this may not motivate civil servant much (section 5.6). In some cases, it may motivate but in the wrong way. For example, some civil servants may fabricate information instead of actually improving operational performance (section 5.4).

There are some values influencing the accountability relationship. For example, some accountors may be motivated by social values of security. They want to feel safe and secure by being a member of a group, society, or relationship (Schwartz and Sagiv 1995). They will make decisions based on what the group wants. However, what the group wants should not distract them from their own benefits (section 7.2). This links to Hofstede's ideas of collectivism and individualism. In addition, both accountors and accountees are sometimes motivated by feelings of benevolence or gratefulness within a relationship. They do not want someone to lose face (sections 7.2 and 7.3). This is a normal situation for feminine society. Therefore, it is possible that accountors would accommodate the needs of accountees or vice versa.

Religious value

Religious values are important. They can either support or detract accountability mechanisms. Some Buddhist values, such as a belief in karma, can either support or detract the accountability relationship (section 5.7). Some citizens and civil servants will take no action because they think that wrongdoers will get retribution some time in the future (section 5.7). However, believing in karma is not the only reason for not taking action. Some officials will be afraid to report any wrongdoing because the perpetrators are powerful or are supported by a powerful group (section 5.4). Therefore, some civil servants do not want to be involved.

Situation orientation

In some countries, people are quite flexible and are situation-oriented. Thai people are classified in this type (Komin 1990). Consequently, it is not surprising that two similar situations may have different results due to differences in the people involved (section 5.6). This affects the accountability relationship directly. The processes of accountability, particularly scrutiny, are detracted. Some bias and favouritism may occur in relation to the effects of accountability. An example is that the effects of accountability are normally unclear (section 5.6). This does not help enhancing accountability even if the government implements the reward system. This

may cause problems relating to standards of accountability. Even though both accountors and accountees set standards or rules, it is possible either of them may choose not to follow those standards if they have other choices. Not only can unclear standards and effects deter accountability (Gelfand et al. 2004), but unclear standards also support the use of values and culture in interpreting the accountability relationship. It is possible that some perspectives, such as personal connections and the patronage system, can also play a part in the accountability relationship. However, culture and values are not the only factor influencing the accountability relationship.

Effects from culture and values

Taking into account the above cultural factors, it is clear that there are some factors, which can persuade accountors to pay more attention to organisational accountability than to administrative accountability. In the case of administrative accountability, the relationship is horizontal (section 5.2). External auditors or controllers cannot give civil servants the effects directly.

With regard to administrative accountability, including professional accountability in the case of being accountable to professional peer, the relationship is normally one of cooperation instead of hierarchy (section 5.2). Therefore, accountees in this relationship do not have power over accountors. The relationship is likely to be a bidirectional relationship while the relationship between superiors and subordinates is likely to be unidirectional. Unless the accountees put pressure on the accountors, it is possible that some processes will be delayed or that problems relating to cooperation may occur (section 5.4). It is possible that civil servants do not pay much attention to auditors' requirements. For this situation, civil servants are not only motivated by career achievement, but also motivated by security. They may sometimes feel insecure when they are inspected. They may not want auditors or controllers to investigate their performance. The main duty of controllers and auditors is to monitor and verify performance and administration (Brinkerhoff 2001). Asymmetry of information can occur if the accountors focus more on their own benefits. Asymmetry means not only unequal access to information but in some cases it means receiving incorrect information (section 5.4). It is difficult for the process of checks and balances to occur. This can affect the operational processes of auditors and controllers.

There are some problems about transparency, access to information and communication. Access to information is important for accountability (Birkinshaw 2006). In order to implement the concept of good governance, the World Bank's idea was used to create the Good Governance Royal Decree. This is an example of pressure from outside organisations. However, some officials, whose responsibilities relate to the Decree, do not know how the Decree was created, or what the World Bank's concept was used as a guideline (section 3.5). Although the undisclosed information did not produce bad results as was the case with NASA and Challenger (Romzek and Dubnick 1987), it does not support accountability. This situation shows a lack of transparency in the public sector. However, it is not only the public that has difficulty in gaining access to governmental information. This is also a problem for any developing country where the operational processes are not transparent. Although this situation is not related to accounting information, it can link to Gray's ideas, i.e. many Asian countries, which are classified as having large power distance, collectivism and strong uncertainty avoidance, normally keep financial information secret (Gray 1988). In the past, financial information was not provided much in the Thai bureaucratic system. Even now financial information is rarely provided (sections 6.2 and 6.3). This confirms Gray's (1988) ideas that Asian countries normally keep information secret. Although that research was studied twenty years ago, it is still valid for the Thai public sector. Even though the Thai government wants to improve and enhance level of transparency, there are still some government departments that do not follow the ideas (sections 6.2 and 6.3).

With regard to public accountability, although the relationship is likely to be vertical, the general public, except some powerful groups and the media, do not have much power and cannot control departments (sections 7.2 and 7.3). Therefore, the relationship is less strong than organisational accountability. In addition, pressure from and the knowledge of the public are important elements in forcing officials to pay attention to the public (sections 7.2 and 7.3). Different types of accountees exert different types of pressure on civil servants. For example, the media are likely to have more influence than the general public (sections 7.2 and 7.3). The media are, therefore, an important factor in the accountability relationship. However, it does not mean that all types of media do this job. It depends on the motivations of the media. The motivations and incentives of both citizens and officials can sometimes cause accountability mismatch discussed later in section 8.3.3. In addition, individual motivations can cause conflict of interest between accountors and accountees

(sections 7.2 and 7.3). This situation can lead to problems, such as risk sharing and asymmetry of information, which in turn leads to the agency problem (Jensen and Meckling 1976). In some societies, accepting inequality, particularly inequality in social status, positions, power, and economical status, and a lack of interest of citizens are common, making it is easier for officials to take advantage possibly because there is no outside control.

Due to the importance of organisational accountability, it is possible that the relationship in this type can influence the relationships in other types. This situation sometimes does not support public and administrative accountability. Accountability mismatch can possibly occur at this point, when the accountors change focus from what they were expected to focus on.

In summary, culture and values affect the accountability relationship directly. They can either inhibit or support enhancing accountability. However, culture and values are not the only factors affecting accountability. The next section discusses institutional factors.

8.3.2.2 Institutional factors

From the results of this research, culture and values are the main factors influencing the accountability relationship directly. In addition to culture and values, institutional theory is one possible framework to explain accountability. This will be useful for future research focusing on institutional factors in relation to accountability.

Basis of compliance

The basis of compliance of institutions links to the concept of ‘accountability for what’ and ‘standards of accountability’. For regulative institutionism, the basis of compliance is expedience (Scott 1995). Accountors and accountees, in the case of administrative accountability and public accountability, are related to this category. For these two types of accountability, accountors normally follow a legal framework (section 5.3). In addition, they sometimes comply with social obligation (section 5.3). National culture and values may influence the social obligation. This situation occurs in countries whose people are situation-oriented, i.e. they are flexible, depending on a particular situation or circumstance.

The accountability relationship in the case of organisational accountability is a little bit different from the other two types. The relationship between accountors and accountees is more flexible (sections 7.2 and 7.3). Subordinates normally follow

rules or standards set by institutions. In addition, organisational norms and values are important to indicate individual behaviour, which may influence institutions as a whole.

Mechanisms

The structure of the relationship between accountors and accountees influence the mechanisms, which exist within institutions. Regardless of whether the relationship is formal or informal, equal or unequal, or unidirectional or bidirectional, it influences individual behaviour. This relates to 'accountability for what' and 'processes of accountability' directly. The interaction between accountors and accountees is also important. As discussed in the earlier section, power between accountors and accountees can affect what both groups have done. Different types of relationships can cause different types of interaction. In addition, knowledge of accountees' desires is important in reflecting what accountors intend to do (Ebrahim 2003). If accountors know these, they will respond to the accountees' wills (sections 7.2 and 7.3).

In the case of public and administrative accountability, where the relationship follows a legal framework, the mechanisms of an institution are likely to be coercive (Scott 1995). However, these mechanisms may not be so effective in societies, where the structures are loose and situation-oriented. This can lead to an agency problem. If an agent's decision is motivated by the personal benefits to be gained, then it is more likely that they will take advantage, because it is difficult for a principal either to apply control over an agent or to coerce him to do the right thing. In such cases, it is easy for an agent to withhold certain information from a principal. This burdens the enhancement of accountability.

Following a legal framework is sometimes complicated because an accountor may have to follow the guidelines for more than one institution (sections 5.2 and 5.3). It is possible that they sometimes have to use their own judgement in order to decide which guidelines to follow (Peters 2000). This situation causes accountability mismatch, since some values, such as power, task achievement, and benevolence, can influence decision making. Also, it is possible that, where an individual has some overlapping duties, conflict of interest may occur.

In the case of organisational accountability, the mechanisms of an institution are likely to be normative. Individuals usually follow rules and norms that have been established by institutions (Scott 1995), and which represent the appropriate level of

behaviour that individuals within these organisations are expected to follow. Accountors and accountees, in the case of organisational accountability, also have to follow laws or have any legal sanctions. They have to keep this in their mind when they make decisions (section 5.3).

Organisational values and norms can structure the choices made by individuals. In addition, moral principles are also of relevance. Civil servants are guided by their incentives when deciding on the best course of actions in their operations, but this may result in their choices conflicting with the benefits to the public. In addition, a certain element of corruption, such as favouritism and bias, may occur.

Choices

Regarding the idea of rational choice, the primary motivation of individuals is to maximise utility, i.e. to maximise benefits to themselves (Peters 2000). While such goals may be achieved through institution action, their behaviour may have to be constrained, i.e. they will normally adhere to the institutional guidelines (Peters 2000). For example, civil servants tend to focus on what their departments, i.e. their superiors want them to do, not what the public want (section 5.3). In addition, civil servants have, by law, to provide certain information to external auditors. If they do not do, then they may be penalised (section 5.4). This situation shows how relevant the choices are made by an individual. Incentives can be either inducements or rules (Peters 2000), depending on the institution. This situation shows that accountors comply with accountees, but in various ways, as they have to make decisions which maximise the benefits to themselves.

With regard to the choices made by individuals, there are many factors that may take into consideration before a decision is reached, e.g. the legal system, utility, cost-benefit logic, career advancement, morality, culture and values, social rules and guidance (sections 7.2 and 7.3). The learning process also influences the decisions of individuals. If individuals know the wishes of their superiors, principals or accountees, then they will know what they need to do. Thus, this affects their decision making.

In addition to the above factors, the mechanisms of institutions can force individuals to comply with the aims of institutions, which should be collective and not individual. However, it is possible that some individuals will try to alter the collective aims by changing them to individual aims. In some cases, the two aims

will be indistinguishable. It is, therefore, possible that individuals can shape institutions and force them to operate in whichever way they want (Peters 2000). Sometimes, individual incentives can change an institution, depending on the leadership structure. The public sector is a mainly hierarchical structure, which enables the choices and incentives of higher-ranking civil servants to influence the institutions themselves (section 5.3). Higher-ranking officials choosing to focus more on themselves or their own personal benefits do nothing to enhance accountability.

Lower-ranking civil servants will work on routine tasks and will normally follow organisational routines (sections 5.2 and 5.3). Dependent on the organisations, these routines may take the form of rules, standards or agreement (Peters 2000), and will also be affected by organisational culture. In some cases, where institutions are based on hierarchy and personalism, it will be the executives of those institutions who decide what the standards should be. For organisational accountability, civil servants will normally comply with what the executives of the departments or ministries want.

There are other factors that can affect institutions. For example, changing on operational styles and legal framework influence what institutions decide to do. A good example of this from this research is that when the Thai government shifted its attention to increasing the level of transparency, the government agencies had to refocus too (section 6.2). Thus, their operational styles and their way of thinking have been changed. The next section discusses the competency and qualifications of accountors and accountees.

8.3.2.3 Competency and qualifications of accountors and accountees

The problems arising from the implementation of accountability aspects, including policy transfer, are related to the competency of civil servants. For example, regarding the implementation of accruals accounting, developed countries, such as Australia and the United Kingdom, took almost ten years to change from a cash accounting system to accruals accounting (see Barton 2004; Heald 2005). On the other hand, Thailand took less than three years to implement this, though it may be said that officials were not ready to apply the new system (Selaratana 2003, in Thai; section 5.8). When the government decided to change from a manual system to a computer based system, the situation was even worse (section 5.8).

With regard to the accounting system, civil servants in Thailand did not have much knowledge about this. In addition, the majority of them did not even possess an

accounting degree so implementing accruals accounting was not going to be an easy task for them (Selaratana 2003, in Thai). Obviously, it would take time for them to understand the new system. This shows how both the competency of civil servants and the time constraint they must work under can cause problems (section 5.8). In addition, another main issue showing a lack of qualification of civil servants is internal control. Civil servants do not pay much attention to projects relating to internal control (section 5.4). They do not understand the concepts of internal control and some of them do not want to waste their time studying (section 5.4). They prefer to spend more time on other matters.

The topic of how competency, education and training influence accountability is not focused on much in the literature on western society. Researchers may expect that people in developed countries should understand accountability. However, for a developing country like Thailand, it is actually not easy for people to understand accountability. The international organisations did not pay much attention to this topic.

Another main problem regarding the competency of civil servants is an annual report, which is one of the main tools for representing public sector accountability. There are many research papers about information disclosure in annual reports in the western and developed countries. However, in the case of the public sector in Thailand, before the introduction of the concept of good governance, only some departments produced annual reports and the patterns varied across departments. In 2006, after public sector reform and the introduction of good governance, departments were required to produce an annual report (section 6.3). However, the main issue now is with the consistency of the annual reports being produced (section 5.4).

An annual report is mostly ignored by both the public and some civil servants (section 5.4). Some departments produce an annual report because the government has exerted pressure on them to do so. However, it is possible that when the government ceases to focus on this as an issue, departments will do nothing because certain officials do not realise the importance of an annual report. This shows how both the competency and understanding of civil servants regarding accountability can create problems. From this consideration of annual reports, it can be inferred that some civil servants either do not know the importance of annual reports, or do not actually understand the concepts of accountability.

Although an annual report is a tool for presenting public accountability, the public do not put pressure on departments to produce an annual report. Therefore, departments may not feel reliant on this type of accountability. Departments are more interested in departmental websites (section 6.2). The literature indicates that websites are important tools for communicating with the public. The direct cost of disclosure on websites should be less than that of an annual report (Prat 2006). In Thailand, the government realises the importance of websites (section 6.2). Therefore, departments are persuaded to create their own websites and deliver online services. Departments are encouraged to provide information to the public through their websites in order to improve transparency (section 6.2).

8.3.2.4 Politics

The political system, including political stability, is a factor influencing the accountability relationship (World Bank 1992). Politicians are involved in all three of the types of accountability focused on in this research, i.e. public, administrative and organisational accountability. They take part in the bureaucratic system directly, particularly the process of appointing and transferring civil servants (section 3.3).

During the time that this thesis was being prepared, Thailand was still experiencing political turbulence. This political instability leads to many problems inhibiting the enhancement of accountability. This affects the processes of accountability, particularly scrutiny, since the system of checks and balances may not then be effective. Due to the political unrest, certain projects were postponed (section 5.8.3). The new government normally comes with new projects, and civil servants are not sure which projects they should continue (section 5.4). They just wait for guideline from their superiors.

This kind of situations leads to difficulties in the enhancement of accountability. It is possible that when people are unable or unwilling to express their opinions, the government will do what it wants and that fraud or corruption may occur.

The next part discusses an important accountability problem, which is accountability mismatch.

8.3.3 Accountability mismatch

Corruption

In addition to the problem of understanding accountability, there is the problem of the interpretation of the cause of a lack of accountability. A lack of

accountability was the main cause of the South-East Asian economic crisis (Fischer 1998; section 3.2). At that time, the World Bank wanted Thailand to improve accountability in both the public and private sectors (World Bank 2000). Corruption was the main problem, occurring in almost every level, i.e. from low-ranking officials to politicians (section 3.2). Therefore, applying accountability based only on good practice was not going to be enough to solve Thai problems.

A system of monitoring and controlling is the main tool in the prevention and investigation of corruption. The cause of the audit explosion in the United Kingdom in late 1980s was mainly due to three aspects: the rise of the new public management; increased demands for accountability and transparency; and the rise of quality assurance models of organisational control (Power 2000, p. 111).

In the case of Thailand, after the economic crisis, the pressure for a system of monitoring and controlling came from the existence of corruption and a lack of accountability (sections 3.4 and 3.5). The Thai government focused on such a system in order to provide a means of both investigating operations and establishing value for money. Certainly, the situation seems to have improved and to be better than in the past (section 7.5). However, it is possible that the Thai government implemented the projects too quickly. Many officials, including departmental executives, did not understand the concept well enough (sections 5.4 and 5.8). This is due to a lack of proper education and training for staff, resulting in some misunderstanding of the concepts and some errors in its implementation (see details in section 5.8).

Controlling and monitoring systems, in developed countries like the UK, normally came about as a result of pressure from their own citizens (Power 2000). However, in the case of Thailand, it was a requirement of the international organisations (World Bank 2000). Although, in the past, the Thai bureaucratic system already had systems for controlling and monitoring, this was not being paid much attention. Civil servants did not understand much about internal control (section 5.4). Some institutions, such as the Office of the Auditor General, became an independent organisation in 1999, i.e. after the economic crisis. Although some officials understand the concept of auditing (including controlling and monitoring), officials may still think that these topics are unimportant (section 5.4). Only some officials pay attention to this issue.

Power (2000) comments that to be accountable, to hold accountable and the account to be audited are different from making information more transparent or

publicly accessible (pp. 116-7). The main focus is to ensure auditing takes place, not what is done and to whom the report is made. This situation also applies not only in the UK, but in a developing country like Thailand, where the situation is possibly even worse. Not only do departments not provide audited information to the public, but external auditors cannot audit all organisations in a year (section 5.4). Thus, citizens cannot obtain information from auditors or controllers (sections 6.2 and 6.3). Citizens are reliant on the information provided from the departmental side only. This is a problem with the access to the information. Although the auditing system is implemented, it does not mean that the auditing system can enhance transparency or public accessibility. Access to information is still not easy for the Thai people. This situation affects public accountability directly (see details in Chapter 5).

Pressure from international organisations

As discussed earlier in Chapter 3, the Thai government had already made plans for public sector reform a long time ago. These were set out in the policies of the governments (Sopchokechai 2002). However, these projects were not implemented till after the economic crisis. There were several reasons for this. First of all, there were frequent changes of government. This caused a lack of true political commitment to public sector reform (Sopchokechai 2002). In addition, within the bureaucratic system, there was strong resistance against reform (Sopchokechai 2002; Sorallump 2004). For the private sector organisations, the public and the media, there were only limited opportunities to participate in the reform (Sopchokechai 2002). Moreover, many tests and pilot studies were not suitably focused and implemented (Sopchokechai 2002). Following the political turbulence, i.e. Black May in 1992, there was a period of political reform between 1996 and 1997. In addition, it was the economic crisis of 1997, combined with citizens' demands for good governance, which led to successful public sector reform. In addition, another important factor behind the need for successful public sector reform was pressure from those international organisations, which had supported the Thai government during the economic turbulence.

The continuation of projects depends on certain factors. Pressure from international organisations is among those factors. In addition, political stability is also a factor. Some projects may be postponed if a new government decides not to continue (section 5.8), i.e. a new government means new projects. The attention of executives at either a ministerial or departmental level will be important, because whatever issues they focus, civil servants will focus on too (section 5.2). The wishes

of civil servants, particularly executives of departments, are important because it is impossible for ministers to keep track of every project. Some projects are controlled by the executives of departments. Therefore, if they want projects to continue, they will allow them to.

As a result of pressure from international lenders, the Thai government had to accommodate them by cutting operational costs (Thailand Letter of Intent 1997-99). The main operational cost of the Thai public sector is the salary of civil servants. Therefore, to solve the problem, the number of officials had to be reduced. The Office of the Civil Service Commission (OCSC) came under pressure and relied on bureaucratic accountability. This caused some problems related to professional accountability in other departments. The number of internal auditors in some departments was not enough to perform well (section 5.8).

This possibly implies that the government focused on the short-term instead of the long-term. This situation is similar in the case of non profit organisations that rely on donors, or the relationship between NGOs and donors emphasising upward accountability (Ebrahim 2005). If organisations know what the donors want, they aim to please their donors rather than focusing on broader objectives. It is the same as developing countries having to implement support programmes from international organisations. It is possible that the politicians and departmental executives paid more attention to the lenders than to other people. The cabinet did what it thought should be appropriate.

The international organisations such as the International Monetary Fund (IMF) wanted to solve the economic problems in order to help the country recover from the economic crisis and repay money to creditors or financial institutions (Bullard et al. 1998; Kapur 1998; Khor 1998). It has been suggested that sometimes the IMF does not focus on the real problems of the country and may not be so concerned with long-term issues (Kapur 1998; Khor 1998). When the Thai government implemented projects, the economy recovered and the government was able to repay its loans to the lender organisations, particularly the IMF.

When the objectives of the international organisations should have been considered successful, there were some problems which remained afterward. For example, human resource reform and the reduction of the number of civil servants caused some problems to the public sector (section 5.8). However, after the international organisations left Thailand, certain programmes came to a halt,

particularly the anti-corruption programmes, which was a loss for Thailand (Mutebi 2008). Whether other projects continue or not depends on the current government, and the political climate. The majority of projects did continue, though some were delayed because the new government shifted their focus elsewhere (section 5.8). From the results of this research, the opinions and attitudes of ministers or directors of departments are important in determining whether or not existing projects continue.

The problem arising from accountability mismatch

The problem of accountability mismatch is the main problem that can deter the enhancement of accountability. This kind of case also happens in developed countries. One notorious example is the case of the Challenger disaster and NASA, when NASA changed the focus from professional accountability to political and bureaucratic accountability, resulting in tragedy (Romzek and Dubnick 1987).

There are two ideas about the concept of 'to whom'. The first idea is that officials are accountable to both superiors and the public. A second idea is that officials do not have to be accountable to the public (Brinkerhoff 2001; Axworthy 2005). The main aim of many public sector organisations is to satisfy public requirements. For individual accountability (for Thailand), officials should be accountable to their superiors (section 5.2). However, some Thai officials, whose responsibility relates to the public, should also be accountable to the public. However, many officials rely more on organisational accountability instead of public accountability (sections 5.2 and 5.3). They perform by focusing on the group objectives instead of the public in general. Even within organisations, officials who come from different sections sometimes focus on sectional objectives instead of departmental objectives. Internal auditors should focus on professional accountability but in fact they focus more on organisational or bureaucratic accountability. This links to the discussion earlier about culture, values and institutional factors.

In the case of corporate accountability, departments and civil servants are accountable for public policy and the use of public money (Mulgan 2000b). They also have to follow what their superiors require so they should rely on both bureaucratic accountability and public accountability. However, in Thailand, departments and officials are likely to rely on bureaucratic accountability instead of public accountability so officials apply projects according to politicians' requirements (sections 5.2 and 5.3). They are under pressure from these politicians

because if they do not follow out requirements, their own jobs may be at risk. The public do not place much pressure on departments (section 5.4). Though some individual citizens may exert pressure, the public are mainly interested in service delivery. There are sometimes complaints made about corruption but in most cases these are not communicated to the public. Therefore, it is only the complainer who has a problem. However, in some cases, citizens inform the media who respond by focusing on the case themselves. Departments will then pay attention to these cases.

In a democratic society, the media should provide information to the public (UN 2004). They should investigate governmental performance and provide the truth to the public. However, sometimes a conflict of interest occurs, the truth is not reported to the public, and the media does not do what it is supposed to do. In such cases, the media are not taking account of their professional accountability, show a disregard for their professional peers and are more concerned about the owners and what the owners want them to do. In other words, the media does not understand its responsibilities. It also raises the problem of 'accountability for what'. Nevertheless, some people argue that Thailand cannot be classified as an open democracy due to its several periods of political turbulence (including during the period of this research). However, the statement of the Constitution of Thailand declares Thailand to be a democratic country, with the King as the head of the state. Therefore, this research classifies Thailand as a democratic country. The freedom of the media and the political system are possible areas of study for future research.

The main type of accountability for members of parliament is public accountability, or as some researchers refer to it, political accountability, which represents the relationship between politicians and their constituents (Day and Klein 1987; Bovens 2005). The relationship between the parliament and cabinet is normally one of upward accountability. However, in Thailand, even at this level, an accountability mismatch may happen. Some members of parliament are accountable to the cabinet instead (section 3.3). The relationship is the opposite of that described in the literature, i.e. the relationship is one of downward accountability not upward. Some politicians come under pressure from their parties, or focus on their own business.

Some politicians decide to be accountable to the prime minister, who is normally the head of a political party (section 3.3). This accountability mismatch possibly arises from money politics and corruption cases and also represents the problem of a conflict of interest for both the politicians and prime minister. This

links to the ideas of clientelism. Many constituents do not put pressure on their representatives. Therefore, this group of representatives can continue acting in this way without encountering any problems. The level of responsibility felt towards the public is lower than that felt towards the cabinet in some cases. This is totally different from literature which states that politicians should be responsive to constituents (Romzek and Dubnick 1987). Unless citizens pay attention and complain about the behaviour of their representatives, the court or legislative power cannot involve in such matters. This issue is a possible area for future research.

Regarding responsibility, Lucas (1993) argues that *if I am responsible to you, you are responsible for what I do* (p. 184). This sentence is not completely true in any given circumstance and some societies. In Thailand, there are many cases where subordinates are responsible for superiors' actions or departmental actions. Some superiors pass on their responsibilities to subordinates. In addition, in some cases, civil servants are responsible for politicians' actions. It is possible that Thai people are more individualistic than in the past. They focus more on their own activities and executives are more likely to escape punishment (section 5.2). However, it is possible that executives are unable to examine the actions of their subordinates (Lucas 1993), and subordinates can take advantage of this situation.

The reason why some officials do not pay much attention to accountability aspects, or do not try to understand accountability, can be related to pressure from outside the bureaucratic system, i.e. from international organisations. When the government implemented the ideas of good governance, there were many issues surrounding the actual implementation of this. For example, the government forced departments to implement the Government Fiscal Management Information System (GFMIS), but it was too rushed for officials to understand, and there have been many problems since the implementation (section 5.8). Executives and officials have not yet received the full benefits of this implementation. Mistakes often occur and remain unresolved for some departments. This can be connected to the system of education and training (section 5.8).

Another example which illustrates the problems involved in implementing good governance is that of annual reports. An annual report is seen in the literature as an important tool for accountability, particularly public accountability (IFAC 2001; Steccolini 2004; McTigue et al. 2005). As discussed earlier in section 8.3.2.3, some officials do not have much awareness of annual reports. Civil servants do not really understand the importance of annual reports or the importance of accountability.

Accountability mismatch is an important accountability problem. This problem affects the implementation of accountability directly.

8.4 Practical recommendations

This section extends the detailed discussion of GQ2 already provided in previous chapters. It does so by considering practical recommendations arising from the findings. There are two main types of recommendations arising from this thesis. The origin of the first type comes from values and culture, which relate to the behaviour of accountors and accountees. The other type of recommendation comes from the problems caused by the other factors, such as the characteristics of the bureaucratic system, laws and regulations.

8.4.1 Values and culture (relating directly to accountors and accountees)

Individual attitudes, incentives and motivations influence the implementation of the aspects of accountability directly (sections 5.2, 5.3 and 5.4). Culture and values, including social and organisational values, influence individual behaviour. As mentioned in previous chapters, some Thai values and cultural aspects can deter and obstruct the enhancement of accountability (see details in Chapter 7). Therefore, changing and adapting some Thai values is a possible way to enhance accountability. However, it is not easy to change these. It takes time to change the attitudes of people. As well as their way of thinking, some systems such as the educational system and societal system may have to change too.

From the results of this thesis, values and individual attitudes are among factors affecting the implementation of accountability. The government and people in society should focus more on morality and change some values. Although the government implemented a project called ‘clean organisation’ in order to improve the morality and integrity of civil servants (section 5.4), this project may not necessarily help with enhancing accountability, because there are some social values and environments that the government is not able to manage. For example, Thai society is focused on materialism. Its people do not care by what means money is earned (section 3.2). Therefore, changing only the bureaucratic system may not be enough. Society needs to address this issue as well.

This solution is not the only way to solve the accountability problem. Other solutions include having severe penalties, strict monitoring or tight control in order to prevent fraud or mismanagement. These methods have both advantages and disadvantages. The drawbacks are that the more honest civil servants may not be

happy with these control methods. In addition, these do nothing to solve the origin of the problem, and it is possible that the problem will recur.

8.4.2 Other factors

From the results, some accountability problems occur because of factors relating to the bureaucratic system. Although the Thai government and its departments have improved their operational systems in order to be more accountable than in the past, there are still problems which remain.

8.4.2.1 Transparency

The main source of the transparency problem may either be misunderstanding of or a lack of interest in the concept of transparency (sections 6.2 and 6.3). It is also possible that with some processes departments are not able to provide the information in time. If the problems happen because of a lack of understanding, then the government should revise its projects and systems so that the features of transparency are brought into focus more. In addition, the government should pay more attention to education and training. The government should assign some organisation to be responsible for the reliability of the information provided on websites or in annual reports. Moreover, as discussed earlier, civil servants do not realise the importance of annual reports so the government needs to communicate to civil servants the importance of the reports towards accountability mechanisms.

Problems of understanding accountability may arise if a country is a non-English speaking country because then the ideas of accountability have to be translated. Different countries have different definitions and understanding of the aspects of accountability. It is not easy to make people in societies understand accountability. Even in Thailand, during the first stage of the introduction of the implementation of the ideas of good governance and accountability, there were various words and phrases used to represent these two ideas (see Chapter 3). Some scholars used the word ‘accountability’ directly and did not try to translate from English to Thai. There are, therefore, some differences in ideas and understanding, and the government should not rush through the implementation of these concepts.

If the problem comes from the processes, there are many problems that lie behind the scenes. The government then needs to solve the problems on a case-by-case basis because it is then too late to address the origins of such problems. For new projects and new systems, the government and departments should study the costs and benefits, including effects, before implementing them. However, this is sometimes difficult to do, especially in Thailand with its unstable political system.

If the government wants to implement something, it will normally try to do this within its operational term. However, after the crisis, the government implemented those systems recommended by the IMF or the World Bank urgently, without studying costs and benefits of these e.g. the implementation of accruals accounting (section 5.8). Moreover, there were still some existing problems, such as the incorrect amount of assets (section 5.8). A new government does not always want to continue with the projects raised by the previous government. In 2008, this problem was even worse because there were four governments within a year. This situation can cause a problem for operations, including the enhancement of accountability.

8.4.2.2 Scrutiny, particularly public participation and attention to internal control

8.4.2.2.1 Public participation

In the past and until now, the government and departments have carried out projects to improve and increase the level of participation by the public (section 3.4). Although the level of participation has been enhanced, it is only some groups of people who are interested in governmental and departmental activities (section 5.4). The government needs to continuously focus on the educational system in order to improve the competency of Thai people. The government should communicate to its citizens the importance of accountability for the country. If Thais are better educated, they will possibly focus more on governmental and departmental performance and have a better understanding of what it is they need to know. It does not mean that they have to focus on only financial information or financial statements. Any governmental and departmental matters are important. Some citizens know of cases of corruption, yet they keep quiet or complain anonymously (sections 3.2 and 5.4). In addition, it is possible that communication between the government and the public is poor. Some departments do not provide some useful information such as departmental performance and financial statements to the public (sections 6.2 and 6.3). It is difficult for the public to gain access to governmental and departmental information (sections 6.2 and 6.3). Citizens' lack of interest is not a problem only in Thailand. This problem can happen to other countries but when it does happen, it can obstruct the enhancement of accountability.

Another issue that relates to public participation is the media. As mentioned earlier there are some conflicts in the information being provided by the media because some sections of the media are biased towards the group that the media

prefer or support. This can possibly increase a degree of some conflict in society, and will affect public participation (section 3.2). People may not know which news or information they should trust. If there is any uncertainty in people's mind about the impartiality of the media, then they will be unsure whether the governmental information being reported is truthful or not. Moreover, if the government tried to address this, either by direct intervention, or by introducing laws and regulations, it would cause a storm of protest from both the media and the public. If, however, citizens knew who owns the media, then it would be easier for them to ascertain which political groups the various sections of the media might support. Thus, they would be better able to decide if the information being reported was unbiased or not.

8.4.2.2.2 Internal control

There are some problems relating to understanding internal control (section 5.4). Some civil servants think that internal control is the responsibility of internal auditors and, thus they do not pay much attention to it themselves (section 5.4). In addition, some of them do not really understand the concept. This is difficult to solve at the present time. It is difficult to persuade executives of departments to attend seminars (section 5.4). Departments offer cooperation but executives do not themselves attend even though those seminars were set up particularly for executives. They normally just send their representatives, and continue to overlook the internal control aspects of their jobs. In fact, executives may pay more attention to other topics. Some civil servants do not want to learn about a new system and they consider this to be unimportant. They have no enthusiasm for new projects (Virushaniphawan 2004, in Thai). This does not help to enhance accountability. Even though internal control does not mean accountability, it affects some accountability features, such as transparency, scrutiny and answerability.

The government should pay attention to internal control and issue clear policies for departments to follow. If the government and its ministers force departments to follow set guidelines, it will mean that executives will have to take more interest in internal control than at the present time. Since subordinates normally follow the wishes of their superiors, if superiors pay attention to internal control, it is possible that subordinates will do the same.

8.4.2.3 Answerability

There are a number of processes involved in answering complaints or accusations, which cannot be changed because they depend on many organisations or

divisions (section 5.4). If citizens think that the process is taking too long, they can complain about departmental operations. However, it is possible that some civil servants want to delay the process. This situation relates directly to the Thai values and culture discussed earlier.

8.4.2.4 Standards and effects

These issues relate to institutional factors directly because each institution operates according to a basic level of compliance that individuals within these institutions have to follow. Standards, rules, principles, obligations, or norms should be appropriate and clear enough for individuals to understand.

The main problem regarding standards and effects is their lack of clarity (sections 5.5 and 5.6). Another major problem is that the laws and regulations are difficult to understand the contents or objectives of laws and regulations (section 3.5). Some of those laws relate directly to citizens but citizens do not receive any guidance on how to decipher this. They have to use their own knowledge in order to understand these laws and regulations. In order to address this problem, departments should distribute manuals to the public, and to save costs, departments should post these manuals on their websites but, during this time, they do not do this. The government and departments could also hold seminars for relevant citizens to help them understand the laws and regulations better. However, this would be costly and time consuming, so some departments do not want to do this. The government should pay attention to this issue in order to make laws and regulations more understandable to the public.

The reward system links directly to values and culture. Whether the standards for the reward and promotion system are clear or not sometimes does not affect the end results because some civil servants can always find a way to excuse their actions and behaviour. This situation is usual in a country where citizens do not participate in governmental activities. As for penalties, the results will vary depending on each individual case, (e.g. available evidence and witnesses). However, values and culture can also play a part in this system. Therefore, this topic directly relates to values and culture, which are discussed earlier in this section.

8.5 Limitations

There are some limitations in this study.

8.5.1 The first limitation is that, in this research, citizens were not interviewed. The researcher realised the importance of citizens towards public sector accountability.

However, for this thesis, the researcher wanted to focus on the bureaucratic system in order to obtain increased knowledge for research in this area. Further research on accountability focusing on citizens would then be conducted. Another reason for the exclusion of citizens is that this research used the Good Governance Royal Decree as a guideline so the main focus relied on the contents of the Decree. Citizens are not mentioned much in the Decree. Therefore, the researcher decided not to interview citizens. However, information from other sources, such as previous research, was used to obtain some ideas and perspectives from the public.

8.5.2 The second limitation is that politicians were not interviewed. This group of people are important for the accountability relationship, particularly public sector accountability. The political system can provide broader ideas on accountability issues. However, in Thailand, it is not easy to interview politicians. In addition, during the period of this research, Thailand experienced some political turbulence, making it even more difficult to set up interviews with this group. The researcher decided to use other sources of information instead and to follow the contents of the Good Governance Royal Decree focusing on the bureaucratic system, and government departments in particular.

8.5.3 International organisations such as the World Bank wanted to solve the problem of good corporate governance and accountability for both public and private sector organisations (see details in Chapter 3). Public sector accountability involves and has a relationship with private sector accountability. For example, some laws and regulations (e.g. business laws) affect the process of what private sector organisations should perform, and some processes (e.g. a procurement system of government departments) relate to private sector organisations directly. However, this research does focus on the bureaucratic system instead of the relationship between the public and private sector. Therefore, interpretation in this research mainly concerns public sector organisations.

8.5.4 With regard to the information on the websites and annual reports, this research studied a specified period of time only. For the websites, the study looked at the information on departmental websites between November 2006 and January 2007. Therefore, it is possible that after the study, government departments may have changed and improved the quality and information on such sites. Information on these sites may not be the same as when the researcher conducted the research. For annual reports, the reports of the year 2005 were used. It is similarly possible that after 2005, the information in annual reports may not be the same.

8.6 Future research

8.6.1 From the findings, it is clear that the political system and politicians are the main factors for the enhancement of accountability in the public sector. A political system is one of the main factors affecting governance and accountability (World Bank 1992). The relationship among civil servants, politicians and businesses links to the accountability relationship. In addition, during the period of the thesis, there has been the kind of political turbulence in Thailand that affects public sector accountability directly. Some projects have been cancelled or stopped. This research does not focus much on the political system. This should be a matter for future research to study how political turbulence can affect accountability in the Thai public sector.

In addition to the political system, the legislative system is also important for accountability. However, this research focuses more on accountability within the bureaucratic system. Therefore, the legislative system is not studied in this research. For future research, it would be interesting to study accountability in the legislative system.

8.6.2 This research does not interview citizens due to the limitations mentioned in Chapter 4 and in section 8.5. However, for future research, it would be interesting to study the perspectives of citizens towards public sector accountability. It is possible that there would be some differences between civil servants' and citizens' points of view.

8.6.3 Due to the contents of the Good Governance Royal Decree, the main topic in the Decree relates to operational processes. This study does not focus much on the effects of accountability. For future research, it would be interesting to study the effects of accountability even though these may not be clear. The factors motivating decision making and how this affects accountability would be an interesting area of study.

8.6.4 According to the results of this research, institutional theory is one possible theory to explain accountability. Therefore, for future research, researchers would get better ideas about accountability by using institutional theory in their studies.

Future research may also focus on this theory in order to further understand the accountability relationship and accountability mechanisms. In addition, this theory can help a researcher to understand the factors affecting accountability mechanisms and how these mechanisms process.

8.6.5 This thesis focuses on only the public sector. However, private sector accountability is also important for the accountability mechanisms of the country. Both public and private sectors have a relationship with each other. In addition, in this research, accounting information is considered to be the results of transactions in a particular period, but the meaning of its narrative is not focused. Therefore, it is interesting to establish how both the public and private sector in Thailand use accounting information by studying the narrative of this information. One interesting area of study is looking at accounting information and the messages those sectors seek to communicate through this information. However, in countries like Thailand, accounting information in the public sector may not be of much interest. In addition, some accounting information may be incorrect (section 5.8). Future research should be interesting, when applied to the private sector, looking at how accounting information in the private sector represents ideas of accountability to the public.

8.7 Conclusion

This research studies accountability in Thai public sector organisations, particularly government departments. The research focuses on accountability after the implementation of the public sector reform and the introduction of the concept of good governance into Thai departments. Due to the economic crisis in 1997, the Thai government received and implemented ideas from international organisations, such as the World Bank, the IMF and the ADB. The main objectives of this research are to contribute to the literature on the issue of accountability in public sector organisations in a developing country, and to explore the relationship between accountability theory and accountability aspects implemented and reflected in a developing country. The aspects of accountability that have been implemented come from western society. Some differences in the systems, values, culture and historical background make the aspects of accountability different from the western context. The main contribution is to discuss the literature on accountability issues in the public sector in a developing country and to link the findings with accountability theory.

An understanding of the aspects of accountability is important because in any circumstances this issue is the starting point for the implementation of accountability. However, it is not easy for some societies, particularly a non-English speaking country because it has to translate the ideas from English to its own language. Consequently, some ideas can be missed. It is sometimes difficult for people to understand the aspects of accountability thoroughly, and misunderstanding can

occur. This can affect what accountors and accountees have done and may affect the interpretation of other accountability components. For the government that creates the aspects on its own initiative, some aspects may not enhance accountability in public sector.

The Thai government and departments implemented many projects in an attempt to enhance accountability, projects proposed directly from international organisations and developed countries, and ideas created by the Thai government. If the government is aware of the problems it needs to overcome and understands the concepts of good governance and accountability, it is better that the government creates its own ideas because it should know its own country's situation better than anyone else. From the results of this research, one problem that burdens the implementation of public sector reform and the enhancement of accountability is the understanding of civil servants. Some of them do not understand the importance of some processes that they have done (section 5.4).

Although the aspects of accountability as defined by western society are widely used and are workable in developed countries, it does not mean that these will be suitable for every country. The systems, values and culture are among several factors affecting the implementation of accountability, thus some changes and adaptation will need to be applied. However, due to some misunderstanding, some projects or aspects created by a developing country may not be useful. In addition, accountability problems, such as corruption in developing countries, are different from western society. Therefore, the implementation of the aspects of accountability may give different results if these were applied in both developed and developing countries.

Compared with western society, the accountability relationship implemented by a developing country is different. For a developing country, the implementation of accountability is not easy. In addition to problems with translation, there are some culture and values that are unable to accommodate accountability. It is not easy to change or adapt values and culture of a society in a short period of time. The political system and legislative system are also important for the accountability relationship. However, in this research, these two systems are not the main focus. Future research may provide more ideas about these topics.

Due to societal differences, the same kind of behaviour in developed and developing countries may not have the same outcomes. A country should be careful

if it wants to implement a concept from developed countries. Some positions that are considered important for accountability in developed countries may not have much significance in accountability relationships in a developing country. A good example in this case is an accountant, an unimportant role in not-for-profit organisations in some developing countries. However, this position is important in developed countries, where organisations have to report financial statements to the public.

Regarding the accountability relationship, the relationship can start from any of the accountability components but the relationship should be balanced in order to enhance accountability. Any imbalance in the focus of accountability components can cause drawbacks. This situation may arise because of misunderstandings regarding the aspects of accountability or the problems of accountability. Once the government has implemented the ideas, it is difficult to solve any accountability problems, except on a case-by-case basis. For new projects, the government should study the projects as much as it can before the implementation in order to study cost and benefits, and understand the projects thoroughly.

The aspects of accountability are normally addressed by both developed and developing countries, even though accountability in these two types of countries is in different forms. This can imply that the aspects of accountability are considered important and should be implemented in order to improve the efficiency and effectiveness of operational processes. However, in enhancing accountability, there are various factors which play important roles in the accountability relationship. This should be the focus of future research to study the effects of accountability arising from such factors.

This research gives some perspectives of the accountability relationship that may be used as a guideline for accountability research in the future. However, there are some topics that this research does not focus on such as the political system, the legislative system, effects of accountability, and citizens' perspectives. In order to study these topics, the results of this research can partially help to improve the research design for the future research.

Appendix 1: The meanings of accountability

Responsibility and relating words
 Answerability and relating words
 Transparency and Answerability
 Responsibility and Answerability

Transparency and relating words
 Scrutiny and relating words
 Transparency and Scrutiny
 Other words

Public sector

Author	Definition	Context	Concepts
1. Bovens (2005)	- a social relationship in which an actor feels an obligation to explain and to justify his or her conduct to some significant other (p. 184)	- Public sector - in general - not specify countries	- obligation - explain - justify
2. Pollitt (2003) quoted in Bovens (2006)	‘the obligation to explain or justify conduct’ which implies ‘a relationship between an actor and a forum’ (p. 9)		- obligation - explain - justify
3. Jackson (1982, p. 220) quoted in Hyndman and Anderson (1995)	‘...accountability involves explaining or justifying what has been done, what being done and what has been planned ... Thus, one party is accountable to another in the sense that one of the parties has a right to call upon the other to give an account of his activities.’ (p. 1)	- Bureaucracy	- explain - justify - give an account - accountable - right
4. Barberis (1998)	- to give explanation - to provide information - to review and, if necessary, to revise - to grant redress, to impose sanctions (p. 467)	- Public administration - NPM - United Kingdom	- explanation - provide information - review - revise - grant redress - impose sanctions

Public sector

Author	Definition	Context	Concepts
5. Behn (2001)	- ‘the responsibility to answer, to explain, and to justify specific actions (or inactions), in part by keeping records of important activities’ (p. 4)	- Democratic accountability	- responsibility - answer - explain - justify
6. Aucoin and Heintzman (2000)	- ‘... citizens hold their governors to account for their behaviour and performance directly through elections; the representatives of citizens in legislative assemblies hold political executives and public servants accountable through mechanisms of public scrutiny and audit; political executives hold their subordinate officials accountable through hierarchical structures of authority and responsibility; and, among other things, court and various administrative tribunals and commissions hold legislatures, executives or administrative officers accountable to the law.’ (p. 45) - ‘Accountability ... constitutes the principle that informs the processes whereby those who hold and exercise public authority are held to account’ (p. 45) - The three purposes or functions of accountability are control, assurance, and continuous improvement	- Public governance and management - NPM	- hold to account - control - public scrutiny and audit - inform the process - control - assurance - continuous improvement - authority and responsibility
7. Day and Klein (1987)	- ‘...actions are open to inspection and can challenge scrutiny’ - ‘...actions can be set against a certain set of rules or expectations about the right of conduct’ - ‘to answer for the discharge of a duty or for conduct’; ‘to give a satisfactory reason for or to explain’; and ‘to acknowledge responsibility for one’s actions’ - To account is to answer for the discharge of a duty or for conduct	- Accountability in public services - Focusing on the public services in the United Kingdom	- open to inspection - scrutiny - answer - discharge of a duty - give reason - explain - responsibility for one’s actions - answer

Public sector

Author	Definition	Context	Concepts
7. Day and Klein (1987) con.	- an accountability relationship is defined as '...the relationship between individuals, presupposes agreement both about what constitutes an acceptable performance and about the language of justification to be used by actors in defending their conduct. Furthermore, it implies a definition of the relationship between actors. To talk about accountability is to define who can call for an account, and who owes a duty of explanation' (p. 5).		- discharge of a duty or for conduct - justification - defending their conduct - call for an account - duty - explanation
8. Nelson et al. (2003)	- 'The term of accountability is usually used to describe the responsibility that those who manage or control resources have to other' (p. 78)	- accountability disclosures - Canadian Universities	- responsibility
9. Kluvers (2003)	- For traditionally, accountability has been defined in terms of rendering an account of actions and decisions (p. 57) - Under the New Public Management, accountability also includes the effective use of resources and the effectiveness of policy decisions (p. 58) - Accountability is an obligation to present an account of and answer for the execution of responsibilities to those who entrusted those responsibilities. (Gray and Jenkins 1986 referred in Kluvers 2003, p. 58)	- Accountability in local government, Victoria, Australia - NPM - Westminster system	- rendering an account - obligation - present - answer - responsibility
10. Haque (2000)	- basic mechanisms of public accountability such as legislative committee, parliamentary debate, public hearing, ministerial control, ombudsman, and media scrutiny - one of the important issues of public accountability is contents or standards, which is the criteria for which public officials are held accountable to citizens	- Public governance	- control - scrutiny - ombudsman - debate - public hearing

Public sector

Author	Definition	Context	Concepts
11. Osborne (2004)	- 'Accountability requires accounts to be given, actions to be reported' (p. 294)	- Both public and private sector	- give account - report actions
12. Stewart (1984)	- 'The full concept of accountability involves both rendering and judging as a basis for action' (p. 15)	- Public accountability	- render - judge
13. Normanton quoted in Stewart (1984, pp. 13-14)	- Public accountability is defined as 'consisting in a statutory obligation to provide for independent and impartial observers holding the right of reporting their findings at the highest level in the state any available information about financial administration which they request' (1966) - 'There is no clear master-servant relationship; public accountability means reporting to persons other than to one's own superiors who have the power to make open criticism' (1971, p. 313)	- Public sector	- obligation - provide - right of reporting - available information - reporting - power to make open criticism
14. Dunsire (1978) quoted in Stewart (1984, p. 14)	- 'Being accountable may mean as is now said about ministerial responsibility, no more than having to answer questions about what has happened or is happening within one's jurisdiction ... But most usages require an additional implication: the answer when given, or the account, when rendered, is to be evaluated by the superior or superior body, measured against some standard or some expectation, and the difference noted; and then praise or blame are to be meted out or sanctions applied. It is the coupling of information with its evaluation and application of sanctions that gives 'accountability' or 'answerability' or 'responsibility' their full sense in ordinary organisation usage'	- Bureaucracy	- responsibility - give answer - render account - evaluate - measure - praise or blame - sanctions - answerability - responsibility - render account - evaluate - measure - praise or blame - sanctions - answerability - responsibility

Public sector

Author	Definition	Context	Concepts
15. Jones (1977) quoted in Stewart (1984, p. 14-15)	- 'Accountability is the liability to give an account to another of what one has done or not done. It is the antithesis of autonomy, where accountability is to oneself alone. Responsibility as accountability implies a liability to explain to someone else, who has authority to assess the account , and allocate praise or censure '	- Government	<ul style="list-style-type: none"> - liability - give an account - responsibility - explain - assess account - praise or censure
16. Parker and Gould (1999)	<ul style="list-style-type: none"> - 'Accountability has been variously defined as implying simply a literal accounting/reporting function or implying explanation or justification of actions' (p. 116) - 'Roberts (1991) describes accountability as a social relation that has both moral and strategic dimensions and could be understood as something a person feels or even an <i>artefact of scrutiny</i>' (p. 116) - Two key elements of accountability - the account and the holding to account and, and two parties. 	<ul style="list-style-type: none"> - Public sector accountability - NPM - Westminster system 	<ul style="list-style-type: none"> - explanation - justification - scrutiny
17. Mulgan (2000b)	<ul style="list-style-type: none"> - One sense of accountability is the process of 'being called to account' to some authority for one's actions. (Mulgan 2000b, p. 555) - <i>external</i> – 'the account is given to some other person or body outside the person or body being held accountable' (Mulgan 2000b, p. 555) - <i>social interaction and exchange</i> – one side, that calling for account, seeks answers and rectification while the other side, that being held accountable, responds and accepts sanctions (Mulgan 2000b, p. 555) - <i>right of authority</i> – those calling for an account are asserting rights of superior authority over those who are accountable, including the rights to demand answers and to impose sanctions (Mulgan 2000b, p. 555) 	- Public administration	<ul style="list-style-type: none"> - account is given - calling for account - answers and rectification - respond and accept sanction - rights - answer - impose sanctions

Public sector

Author	Definition	Context	Concepts
18. Mulgan (2000a)	<p>- ‘...certain obligations that arise within a relationship of responsibility, where one person or body is responsible to another for the performance of particular services. The obligations in questions are, first to account for the performance of their duties and, second, to accept sanctions or redirection.’ (p. 87)</p> <p>- Accountability is not the only means of making suppliers of goods and services responsive to their clients. In public choice terms, accountability is a ‘voice’ rather than an ‘exit’ option. It assumes that the client or customer needs to engage in argument with a particular agency rather than simply transfer his or her custom to an alternative agency. (p. 88)</p>	<p>- Paper about public administration but general theme of accountability – both public and private accountability</p> <p>- Australian organisations</p>	<p>- obligation</p> <p>- responsibility</p> <p>- duties</p> <p>- accept sanctions or redirection</p>
19. Sinclair (1995)	<p>- For the simplest sense, ‘accountability entails a relationship in which people are required to explain and take responsibility for their actions’ (pp. 220-221)</p> <p>- ‘In theoretical research, accountability has discipline-specific meanings, for example, auditors discuss accountability as if it is a financial or numerical matter, political scientists view accountability as a political imperative and legal scholars as a constitutional arrangement while philosophers treat accountability as a subset of ethics’ (p. 221)</p>	<p>- Australian public sector organisations</p> <p>- CEO views on administration, leadership and management</p>	<p>- explain</p> <p>- take responsibility for their actions</p>
20. Steccolini (2004)	<p>- ‘Accountability involves being obliged to explain one’s actions, to justify what one does and may be viewed in terms of a setting, where one party (the accountor) is accountable to another party (the accountee) for an action, process, output, or outcome’ (p. 330)</p> <p>- ‘Accountability involves both the giving of information (to account) and the evaluation of the information obtained in order to judge (to hold to account)’ (p. 330)</p>	<p>- local governments</p> <p>- Italy</p>	<p>- being obliged</p> <p>- explain one’s actions</p> <p>- justify</p> <p>- giving of information</p> <p>- evaluation of information</p> <p>- judge</p> <p>- hold to accountee</p>

Private sector

Author	Definition	Context	Concepts
1. Cadbury report (1992)	<p>- ‘The formal relationship between the shareholders and the board of directors is that the shareholders elect the directors, the directors report on their stewardship to the shareholders and the shareholders appoint the auditors to provide an external check on the directors’ financial statements. Thus the shareholders as owners of the company elect the directors to run the business on their behalf and hold them accountable for its progress. The issue for corporate governance is how to strengthen the accountability of boards of directors to shareholders’ (p. 48)</p> <p>- ‘Shareholders have delegated many of their responsibilities as owners to the directors who act as their stewards. It is for the shareholders to call the directors to book if they appear to be failing in their stewardship and they should use their power. While they cannot be involved in the direction and management of their company, they can insist on a high standard of corporate governance and good governance is an essential test of directors’ stewardship. The accountability of boards to shareholders will, therefore, be strengthened if shareholders require their companies to comply with the Code’ (p. 49)</p>	<p>- Report on corporate governance</p> <p>- Code of conduct for the UK business firms</p>	<p>- report</p> <p>- provide an external check</p> <p>- run the business on their behalf</p> <p>- hold accountable</p> <p>- responsibilities</p>
2. Conrad (2005)	<p>- ‘... the operation system of accountability in specific contexts of interaction can be analysed in terms of individuals drawing upon and reproducing structures of signification, domination, and legitimation. The language of the particular system of accountability provides a structure of meanings for interaction, the significant structure. Systems of accountability also embody a moral order, the legitimation structure, since they define rights and obligations, including the rights of some to hold others to account.’ (p. 5)</p>	<p>- gas industry</p> <p>- management control and organisation change</p>	<p>- rights and obligations</p> <p>- hold others to account</p>
3. Bird (1973)	<p>- ‘Accountability places two obligations upon a steward; he must render an ‘account’ of his dealings with the stewardship resources, and then he must submit to an examination (usually known as an ‘audit’) of that account by or on behalf of the person or body to whom he is accountable’ (p. 2)</p>	<p>- Private sector</p> <p>- Financial reporting</p>	<p>- obligations</p> <p>- render an account</p> <p>- submit to an examination</p> <p>- audit</p>

Private sector

Author	Definition	Context	Concepts
4. Hüpkes et al. (2005)	The functions of accountability are to provide public oversight, maintain and enhance legitimacy, enhance agency governance, and improve agency performance.	- Financial sector supervisors or Regulatory and Supervisory Agencies	<ul style="list-style-type: none"> - provide public oversight - legitimacy - enhance agency governance - improve agency performance
5. Ahrens (1996)	- ‘... accounting information can convey newly relevant images if organisational performance to which operational management must answer. In this scenario, accounting becomes implicated in the creation of a particular style of accountability.’ (p. 140)	- Private sector	<ul style="list-style-type: none"> - answer
6. Kaler (2002)	- ‘... accountability has to be understood as the providing of answer, as reporting or, more obviously, ‘giving an account. In terms of business context ...this is a way of understanding accountability that connects it to financial auditing and reporting as well as to accountancy in general’ (p. 328)	- Private sector	<ul style="list-style-type: none"> - providing of answer - reporting - giving an account - financial auditing and reporting
7. Gray et al. (1987)	‘the onus, requirement, or responsibility to provide an account or reckoning of the actions for which one is held responsible’ (p. 2)	<ul style="list-style-type: none"> - Corporate social reporting - Social accountability - Social responsibilities 	<ul style="list-style-type: none"> - onus - requirement - responsibility - provide an account - held responsible

Private sector

Author	Definition	Context	Concepts
8. Ijiri (1983)	- 'In an accountability-based framework, the objective of accounting is to provide a fair system of information flow between the accountant and the accountee' (p. 75)	- The framework of accounting - Private sector	- provide a fair system of information flow
9. Roberts and Scapens (1985)	<p>- 'Accountability in its broadest sense simply refers to the giving and demanding of reasons for conduct' (p. 447)</p> <p>- Three important elements of systems of accountability are structures of Signification (meaning), Legitimation (morality) and Domination (power).</p> <p>- For meaning, terms of what has happened, anticipate the future, and plan and assess action is important for systems of accountability.</p> <p>- For morality, 'Systems of accountability also embody a moral order: a complex system of reciprocal rights and obligations. The practice of accounting institutionalises the notion of accountability; it institutionalises the rights of some people to hold others to account for their actions.' (p. 448)</p> <p>- For power, there are two senses, which are a broad and a narrow sense. For a broad sense, the power is as 'the power of human action to transform the social and material world'. 'Organisation constitutes a conscious attempt to enhance the productive power of human action through coordination' (p. 449)</p> <p>- For a narrow sense, power is as 'the domination of some individuals by others' (p. 449)</p>	- Organisation context	<p>- giving reasons for conducts</p> <p>- demanding of reasons for conducts</p> <p>- terms of what has happened, anticipate future, and plan</p> <p>- assess action</p> <p>- rights and obligations</p> <p>- rights of some people to hold others to account for their actions</p>

Social system and human resource management

Author	Definition	Context	Concepts
1. Frink and Klimoski (1998)	<p>- ... perceived need to justify or defend or action to some audience(s) which has potential reward and sanction power, and where such rewards and sanctions are perceived as contingent on accountability condition</p> <p>- 'One theme concerns the context, that is, who and what is involved in a given situation, and the second theme involves the notion of an evaluation and feedback activity in some forms' (p.5)</p>	- Human resource management	<ul style="list-style-type: none"> - justify - defend - reward and sanction - evaluation and feedback
2. Frink and Klimoski (2004)	<p>...the activities that are seen as elements of the accountability phenomenon. ...associated with the observation and evaluation of agents, the determination of the behaviours that the agent may be compelled to defend, justify, or otherwise answer for, and the creation of expectations for such as obligation. ... there needs to be an associated reward or punishment system which makes the evaluations meaningful to the agent. (p. 3)</p>	<ul style="list-style-type: none"> - Social systems - Accountability in organisations 	<ul style="list-style-type: none"> - observation and evaluation - defend - justify - answer - obligation - reward and punishment - evaluation
3. Erdogan et al. (2004)	- Accountability is defined as 'the feeling of responsibility, obligation , and the need to justify one's actions to others or to one's self' (p. 19)	<ul style="list-style-type: none"> - interpersonal exchanges - organisation 	<ul style="list-style-type: none"> - responsibility - obligation - justify
4. Ammeter et al. (2004)	- 'accountability is a perception based on shared expectations about a potential need to explain one's actions or beliefs regarding an organisational issue to a constituency for reasons such as social desirability considerations' (p. 48)	<ul style="list-style-type: none"> - the integration of trust and accountability - accountability in organisations 	- explain one's actions or beliefs

NGOs and not-for-profit organisations

Author	Definition	Context	Concepts
1. Ebrahim (2003)	<p>- ‘accountability has both an external dimension in terms of ‘an obligation to meet prescribed standards of behaviour’ (Chisolm 1995, p. 141) and an internal one motivated by ‘felt responsibility’ as expressed through individual action and organisational mission (Fry 1995)’ (Ebrahim 2003, p. 814)</p> <p>- ‘It may be defined not only as a means through which individuals and organisations are held responsible for their actions ..., but also as a means by which organisations and individuals take internal responsibility for shaping their organisational mission and values, for opening themselves to public or external scrutiny, and for assessing performance in relation to goals’ (p. 815)</p> <p>- Important elements of accountability mechanisms consist of disclosure statements and reports, performance assessment and evaluation, participation, self-regulation, and social auditing (p. 815)</p>	- NGOs accountability	<ul style="list-style-type: none"> - obligation - responsibility - held responsible - external scrutiny - assessing performance - performance assessment - disclosure statements and reports - evaluation - participation - self-regulation - social auditing
2. Edwards and Hulme (1996, p. 967) quoted in Ebrahim (2003, pp. 813-814)	- ‘...the means by which individuals and organisations report to a recognised authority (or authorities) and are held responsible for their actions’	- NGOs	<ul style="list-style-type: none"> - report - held responsible
3. Fox and Brown (1998, p. 12) quoted in Ebrahim (2003, p. 814)	- ‘the process of holding actors responsible for actions’	- NGOs	<ul style="list-style-type: none"> - responsible for actions

NGOs and not-for-profit organisations

Author	Definition	Context	Concepts
4. Cornwall, Lucas, and Pasteur (2000, p. 3) quoted in Ebrahim (2003, p. 814)	- 'accountability is both about being 'held responsible' by others and about 'taking responsibility' for oneself'	- Health sector	- held responsible - take responsibility
5. Malena et al. (2004)	- 'Accountability can be defined as the obligation of power-holders to account for or take responsibility for their actions' (p. 2) - 'Government officials and bureaucrats are accountable for their conduct and performance. In other words, they can and should be held accountable to obey the law and not abuse their powers, and serve the public interest in an efficient, effective and fair manner' (p. 2) - 'Social accountability can be defined as an approach towards building accountability that relies on civic engagement, i.e., in which it is ordinary citizens and/or civil society organisations who participate directly or indirectly in exacting accountability'	- Social accountability, focusing on the accountability of government actors toward citizens and poor people	- obligation - take responsibility
6. AccountAbility (2005) the AA 1000 series	... accountability as being made up of: - Transparency: accounting to stakeholder - Responsiveness: responding to stakeholder concerns - Compliance: complying with legal requirements, standards, codes, principles, policies and other voluntarily commitments (p. 15)	- social and ethical accounting	- transparency - responsiveness - compliance

NGOs and not-for-profit organisations

Author	Definition	Context	Concepts
7. Unerman and O'Dwyer (2006)	<p>- '... the main purpose of accountability is to provide mechanisms through which all those affected by an organisation's (or person's) actions can demand an account from the managers of that organisation (or from that person) regarding how and why the organisation (or person) has acted in the manner it has' (p. 351)</p> <p>- Relational issue – 'being answerable to and held responsible by others, or as an identity issue – being answerable to ideals or missions and one's own sense of responsibility' (p. 353)</p> <p>- For relational accountability, 'people are required to explain and take responsibility for their actions through the giving and demanding of reasons for conduct' (p. 353)</p> <p>- 'Accountability is conceived of as a vital mechanism of control' (p. 353)</p> <p>- 'Identity accountability represents a means by which managers (or activist) running organisations take responsibility for shaping their organisational mission and values, for whether (and, if so, how) to open themselves to public or external scrutiny, and for assessing their performance in relation to their goals' (p. 356)</p>	<p>- NGOs accountability</p> <p>- Some information about commercial organisations</p>	<p>- answerable</p> <p>- held responsible</p> <p>- explain</p> <p>- take responsibility</p> <p>- control</p> <p>- open themselves to the public</p> <p>- external scrutiny</p> <p>- assessing performance</p> <p>- giving and demanding of reasons</p>

International organisations and world politics

Author	Definition	Context	Concepts
1. Bank for International Settlements (1998)	<ul style="list-style-type: none"> - 'Accountability refers to the need to justify and accept responsibility for decisions taken' (p. v) - 'Accountability imposes discipline on management; firms that have to justify their actions publicly are less likely to take actions of which their shareholders and creditors might disapprove' (p. 5) - 'Accountability imposes discipline on national authorities by ensuring that the authorities are answerable to the general public and market participants for their decisions' (p. 13) 	<ul style="list-style-type: none"> - this research arising from the international financial crisis - private sector - national authorities - international financial institutions 	<ul style="list-style-type: none"> - justify - accept responsibility - answerable
2. Grant and Keohane (2005)	<ul style="list-style-type: none"> - 'some actors have the right to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in light of these standards, and to impose sanctions if they determine that these responsibilities have not been met' (p. 29) - the accountability relationship is defined as 'the actors being held accountable have obligations to act in ways that are consistent with accepted standards of behaviour and that they will be sanctioned for failures to do so' (pp. 29-30) - Two basic concepts are delegation and participation. 	<ul style="list-style-type: none"> - World politics - National accountability - International organisation 	<ul style="list-style-type: none"> - right - judge - responsibility - impose sanctions - obligations
3. IFAC (2001)	Accountability is the process whereby public sector entities, and the individuals within them, are responsible for their decisions and actions , including their stewardship of public funds and all aspect of performance, and submit themselves to appropriate external scrutiny . (p. 12)	<ul style="list-style-type: none"> - Government accountability 	<ul style="list-style-type: none"> - responsible for their decisions and actions - external scrutiny

International organisations and world politics

Author	Definition	Context	Concepts
4. IMF quoted in UN (2004)	‘clarity on the structure and functions of government, responsibilities within government and relations between government and the rest of the economy’; ‘public availability of comprehensive information on public sector financial stocks and flows, published at specified times’; ‘public availability of information on how budgets are prepared and executed, and minimum content to budgets and financial reports’; and ‘financial data meeting accepted quality standards and subjected to independent audit scrutiny’ (pp. 9-10)		- responsibility - public availability of information - audit scrutiny

Psychology and ethics

Author	Definition	Context	Concepts
1. Lerner and Tetlock (1999)	Accountability refers to the implicit and explicit expectation that one may be called on to justify one’s beliefs, feelings, and actions to others. Accountability also usually implies that people who do not provide a satisfactory justification for their actions will suffer negative consequences ranging from disdainful looks to loss of one’s livelihood. (p. 255)	- Psychology	- justify - justification
2. Dubnick (2003)	- In this paper, there are the four major forms of accountability that demand account-giving responses. They are answerability, blameworthiness, liability and attributability - ‘Institutional perspectives approach accountability as formalised means of feedback and control established with governance structures of states and corporate entities’ (p. 408) - ‘Sociological perspectives focus attention on accountability as a type of social act that is part of a larger class of social processes or mechanisms dealing with the need to repair or overcome damaged relationships resulting from unanticipated or untoward behaviour’ (p. 408)	- Ethics	- answerability - blameworthiness - liability - attributability - feedback and control

Appendix 2 Questions - interview based case study

Key:

Research questions:

SQ1: How is accountability evidenced following public sector reform and the Good Governance Royal Decree, in the particular case of government departments?

SQ1.1: How do departmental communications, including reports, show accountability?

SQ2: What are the constraints on departments from the implementation of the public sector reform and Good Governance Royal Decree?

For concepts of accountability in practice:

T = Transparency

R = Responsibility

S = Scrutiny

A = Answerability

O = Other information

For interviewees:

E = executives

Ac = accounting practitioners

IA = internal auditors

PR = staff from a division of public relations

IT = staff from a division of information technology

Organisation structure

Questions	RQ	Acc concepts	Interviewees				
			E	Ac	IA	P R	IT
1. Could you explain the structure of your operational process?	1	R	/	/	/	/	/
2. Does the department produce or have clear roles and responsibilities for the staff?	1	R	/	/	/	/	/
3. Which standards, code of conduct or best practice do staff have to follow?	1	R, S	/	/	/	/	/
4. Are there any problems if the staff change their position?	1, 2	R	/	/	/	/	/
5. How does the department solve this problem?	1, 2	R	/	/	/	/	/
6. How much training do you get per year?	1	R	/	/	/	/	/
7. Which kinds of training do you get?	1, 2	R	/	/	/	/	/
8. What is your recommendation to improve the organisation's operational process?	1, 2	R	/	/	/	/	/

Plans and policies

Questions	RQ	Acc concepts	Interviewees				
			E	Ac	IA	PR	IT
1. How are plans and policies formulated?	1	R, S	/	/	/	/	/
2. Which kinds of information are used in this process?	1	R	/	/	/	/	/
3. Who is involved in this process?	1	R, S	/	/	/	/	/
4. How does the department evaluate its performance and the accomplishment of its plans and policies?	1	S	/	/	/	/	/
5. What internal and external factors influence departmental performance?	1, 2	S	/	/	/	/	/
6. What is the process of strategy and plan amendment? And what are the main reasons for the amendment?	1, 2	S	/	/	/	/	/
7. What are the plans and policies for providing information to the public?	1, 1.1, 2	T, A	/	/	/	/	/
8. What is the process for providing information to the public or answering the public's questions?	1, 1.1, 2	R, T, S, A	/	/	/	/	/
9. Which kinds of information do the department usually provide to the public?	1, 1.1	T	/	/	/	/	/
10. What is your recommendation to improve the process of plan or policy making?	1, 2	R	/	/	/	/	/

Budgetary system

Questions	RQ	Acc concepts	Interviewees				
			E	Ac	IA	PR	IT
1. What is the process of annual budgetary report producing?	1, 2	R, T, S	/	/	/		
2. What standards are used in the preparation?	1	R, S	/	/	/		
3. What information is disclosed in the report?	1, 1.1	T	/	/	/		
4. How do you evaluate performance and the use of the budget?	1, 2	S	/	/	/		
5. What kinds of budgetary information are required by executives?	1	T, A	/	/	/		
6. Apart from internal users, who else uses budgetary reports?	1, 1.1	T, A	/	/	/	/	/
7. What is the process of budgetary monitoring and controlling?	1, 2	S	/	/	/		
8. Is the annual budgetary report audited by the Office of the Auditor General? And how soon does the department receive the comments?	1, 2	S	/	/	/		
9. What is your recommendation to improve budgetary system?	1, 2	S	/	/	/		

Reports

Questions	RQ	Acc concepts	Interviewees				
			E	Ac	IA	PR	IT
1. Which information or reports do executives usually require?	1, 1.1	T, A	/	/	/	/	/
2. For executives, how long does it take to gain access to the reports?	1, 1.1	T, A	/	/	/	/	/
3. Are there any problems when the executives want to gain access to departmental information? What solutions does a department apply?	1, 1.1, 2	T, A	/	/	/	/	/
4. Apart from internal users, who is allowed to gain access to financial records? And why they are allowed?	1, 1.1	T	/	/	/	/	/
5. What is the process of monitoring and controlling record keeping?	1, 1.1, 2	S	/	/	/		

Websites

Questions	RQ	Acc concepts	Interviewees				
			E	Ac	IA	PR	IT
1. Who is responsible for website designing, updating and information provided on the websites?	1, 1.1	R				/	/
2. What is the process of website monitoring and controlling?	1,1.1 , 2	S			/		/
3. How do staff deal with comments or questions received from the citizens?	1, 1.1	S, A				/	/
4. What is the process for evaluating and assessing the quality of the websites?	1, 1.1, 2	S			/		/
5. What is your recommendation to improve a departmental website?	1, 1.1, 2	S	/	/	/	/	/

Internal control

Questions	RQ	Acc concepts	Interviewees				
			E	Ac	IA	PR	IT
1. What is the process of internal auditing and monitoring during the year?	1, 2	S	/	/	/		
2. Does the department have standards or a framework for internal control? And which standards does the department use as a guideline?	1	S	/	/	/		
3. What controls are applied for financial information?	1	S	/	/	/		
4. What controls are applied for documents and reports?	1	S	/	/	/		
5. How do you use the results from the internal auditing to improve departmental performance and operations?	1, 2	S	/	/	/		
6. Does the department provide the results to the public?	1, 1.1, 2	T, S	/	/	/		
7. What is your recommendation to improve internal control of the department?	1, 2	S	/	/	/		

Accruals accounting

Questions	RQ	Acc concepts	Interviewees				
			E	Ac	IA	PR	IT
1. What is the process of financial statement produced?	1, 2	R	/	/			
2. Does the department have its own framework for producing financial statements?	1	R, S	/	/			
3. What is the process for information provided to the executives?	1, 2	T, A	/	/			
4. How do you feel about the new public sector accounting?	1, 2	R	/	/			
5. In addition to internal users, are there any other users using financial statements?	1, 1.1	A	/	/	/	/	/
6. Do citizens have any questions about financial statements?	1, 1.1	A	/	/		/	/
7. What is your recommendation to improve the accounting system?	1, 2	R	/	/	/		

Questions for the staff from the Office of the Public Sector Development Commission

Questions	RQ	Acc framework
1. Apart from the Asian economic crisis, are there any reasons why the government started the public sector reform?	1	O
2. What was the process of the public sector reform?	1, 2	O
3. Who was involved in this process?	1	R
4. What are the main projects arising from the reform?	1, 2	R
5. Why did the government decided to issue the Good Governance Royal Decree?	1	R
6. What was the process for producing the Good Governance Royal Decree?	1	R
7. Which standards, code of best practices, code of good governance and framework were used as a guideline for the Good Governance Royal Decree?	1	R
8. Why were these standards chosen?	1	R
9. Regarding performance assessment, which standards or framework were used as a guideline for assessment criteria and key performance indicators?	1	S
10. Why did you choose these standards?	1	S
11. Are there any problems when the departments apply this guidance?	1, 2	S
12. How do you solve the problems?	1, 2	S
13. Are there any questions from any other departments? And what are they about?	1, 2	R, A
14. What is your recommendation to improve the process of the public sector reform and projects arising from the reform?	1, 2	S

Questions for the staff from the Office of the Auditor General

Questions	RQ	Acc framework
1. What is the procedure for financial statement auditing?	1, 2	S
2. Which information and documents are used in that process?	1, 2	S
3. Which problems do auditors usually encounter during the auditing process?	1, 2	S
4. How do the auditors solve those problems?	1, 2	S
5. Which standards are used in auditing?	1, 2	S
6. What improvements would you recommend for the auditing process?	1, 2	S
7. What are your comments on departmental financial statements? And what are your recommendations to improve performance?	1, 2	S
8. What is your recommendation to improve the control system?	1, 2	S
9. What controls would you recommend for the GFMIS?	1	S

Appendix 3

The examples of coloured coding

Responsibility – **Yellow**

Transparency – **Pink**

Answerability – **Gray**

Scrutiny – **Green**

Responsibility means duties – **Purple**

Responsibility for plans and policies – **Orange**

Responsibility for petition and complaints – **Red**

Responsibility for assessment – **Turquoise**

Responsibility to superiors – **use red as font**

Responsibility to other public sector organisations – **use blue as font**

Responsibility to the public – **use green as font**

Transparency and Scrutiny – **Tan**

Transparency – citizens – **Light green**

Transparency – other public sector organisations – **Rose**

Transparency – superiors – **use orange as font**

Answerability – public – **use bright green as font**

Answerability – other public sector organisations – **use pink as font**

Answerability – superiors – **use violet as font**

Scrutiny – performance assessment – **Dark yellow**

Scrutiny – internal control – **Dark red**

Scrutiny – internal auditing – **Dark blue**

Scrutiny – external auditing – **Teal**

Scrutiny – code of ethics – **Light yellow**

Attitudes and constraints – **Light blue**

The example of coding

Interviewee: Head of Public Relations Section (B6)

Q: Question

A: Answer

Q. What is the organisational structure of the division?

A. This section is part of the Office of the Central Management. The Office consists of PR, Treasury, Personnel, Human Resource Management, Training, and Administrative sections. This division supports departmental operations.

Q. What are the main responsibilities of the PR section?

A. We provide information to the public so that they have all the information and understanding on laws and regulations that are important for them. We also impart information on our services. In addition, we aim to improve departmental reputation from the citizen's perspective.

For the PR section, we have two main groups, which are News and Information, and PR. The News and Information group has four main responsibilities. These are producing news to publicise to the public, analysing news in order to inform the executives to use when the correspondent ask the executives, making VDO and other audiovisual aids, and maintaining contact with the media in order to invite correspondents to attend departmental activities and ensure good relationships exist between executives and the media.

In my job, I have to be responsible to both executives and citizens but I rank citizen's requirements before the executive's because the main aim of the PR staff is to provide departmental services and information, and communicate with the public. I think now departments should approach citizens rather than the reverse.

Q. Do you have to do daily news analysis?

A. Yes, we have to start working at 6 am in order to read the newspapers and collect all items of, which we then have to analyse. There may be some topics, which we are less knowledgeable about, or we may need more information, so we contact the relevant division to ask for more information. We then send all this information to the executives. I think this task should not belong solely to the PR section. All divisions should brainstorm and do this job together. However, at present, the role is carried out only by the PR section.

Q. As discussed earlier, they are responsibilities of the News and Information group. Another main group is PR. What are the main responsibilities?

A. For PR, we get feedback from the public which allow us to see which problems we have and we then try to overcome these by using the media to increase public awareness. We also support our executives when they go to press conferences. In addition, we use the media to improve departmental reputation.

Q. Do both groups have contact with the public?

A. Yes. Now, the Thai government pays more attention to citizens. We also pay attention to them. There are some projects produced specifically to satisfy citizens' requirements. It is quite important that I should follow this idea. However, it is not only the public that I focus on. In my relationship with executives, I have to prepare information and news reports to them every day. In addition, for press conferences, I also have to produce the information to be used at these. If I cannot do so by myself, I have to ask staff from other divisions to help me in this process. In the course of my duties, I focus on the requirements of citizens and the executives equally.

Q. Are there any surveys carried out to ascertain for citizen requirements?

A. There are no surveys for citizen requirements. I wish citizens can get the information that we want to present. All the information, we make available, covers everything, I think, and is useful for the public.

Q. Which kinds of information does the department usually provide to the public?

A. I normally provide information about our services and news.

Q. How do you provide information to the public?

A. We have information on the website. In addition, we also produce brochures that citizens can get from our offices. For other information, they can make a phone call. We have a call centre to answer any questions.

Q. Does your work relate to the departmental website?

A. Yes, we produce news to be posted on the website. We try to update information daily.

Q. How do you deal with comments or questions from citizens?

A. If we can answer the questions, then we do so. However, if we cannot, we will pass these on to the relevant division. When we receive the answers, we will then contact the citizens, or in some cases, we will post the answers on our websites.

I think staff from all divisions in the department should cooperate and brainstorm in order to discuss which information or answers we want to transfer to the public. This should be a job for all staff in the department. It should not only be the responsibility of PR staff.

Q. What is your recommendation to improve a departmental website?

A. The website should be more up-to-date and should give useful information to users.

Q. How many civil servants in this section?

A. Sixteen. However, in some cases, the number of officials is not enough because we have many responsibilities such as being correspondent, photographer, and host at press conferences. However, this is not a great problem. We are able to manage the situation.

Q. Do you have official job descriptions?

A. We have flexible ones. I accept that we do not give specific responsibilities to staff. We do for the core responsibilities of the division, but for each official we do not, because of the nature of our responsibilities, which something we cannot fix. Staff need to be able to replace each other.

Q. What are your Key Performance Indicators (KPIs)?

A. Our KPI relates to the budgetary plan. We focus on the capabilities of our staff. At present, these are insufficient to reach our aims, but we do everything in our power to ensure everything is done. By the end of each month, we have to write a performance report and we analyse this information.

Q. Do you have an annual plan?

A. Yes, we do. We have an annual plan detailing service delivery to citizens. In addition, at this time, the government wants departments to produce time limits for each activity and we have to follow this plan. This plan is as a standard that we have to follow. The results relate directly to departmental performance and KPIs. The plan is usually measured in terms of quantity rather than quality, because to measure

understanding and attitude is difficult. At the moment, we evaluate certain criteria, such as the use of the budget, the number of press releases, and the amount of news broadcast. However, we never do qualitative analysis.

With regard to service delivery, it is possible that sometimes we cannot give citizens what they want. We try our best but it is not easy to please every person. In addition, some steps cannot be skipped. Therefore, some processes take a long time. However, if citizens are in urgent need or have particular reasons, we can prioritise their cases and process things as fast as possible.

Q. During the year, do you ever make changes to the plan?

A. It is difficult to change because of the budget. We have to use the budget we get. The budget is not flexible. For example, the budget that the News section was given was for travelling. However, sometimes we have to pay the press to promote our news, but this is difficult because we do not get money for this objective. According to the bureaucratic system, we are required to ask for the money before the budgetary year starts. So, we have to make a plan in advance. We cannot make direct contact with citizens because we do not have a large enough budget.

Q. I know it is unlikely to occur but if you had to amend a plan, what would the process for amending this be, and what would be the reason for the amendment?

A. We would have to write a report explaining the scenario which we send to the executives. The reasons for doing this might be due to us having an urgent job to do.

Q. What is the process for producing a budgetary plan?

A. When we make a plan, we use brainstorming to discuss the strengths and weaknesses of the section. In addition, we also think about what activities we should do during the year. The budget usually increases by 10% from the previous years. After we finish our plan, we submit it to the executives.

Q. Do many citizens contact this section?

A. Not many, because we have the PR counter downstairs. The staff from more than one divisions help to answer questions from citizens. If they cannot answer the questions, they will forward these questions to related divisions. At this time, we broadcast our news via radio because it is cheaper when compared with TV. We would also like to publicise news via TV but it is difficult to do because it would cost

a lot of money. However, we do ask the press for cooperation, but whether they do or not depends on them not us.

Q. To use TV, you do not get any money for this, do you?

A. For this, we do not get a budget. We usually try to give information to the public by sending out information or brochures via the provincial offices, which would then transmit our news to the public.

Q. What are your main responsibilities to the executives?

A. We have to be responsible to executives ranging from departmental executives to ministers. We have to follow all the news relating to the department, perform news analysis and provide a means of responding to such news. We have to work seven days a week. During the weekends, we have to create a schedule to determine who will come in to the department to prepare and collect the news. We have to report any information to the executives as soon as possible.

Q. Are there any problems when the executives want to gain access to some information?

A. No, because for my division, we can get the information to them as soon as possible. However, with some information, where I may want some time to prepare, I just tell the executives that I will provide information as soon as it is ready.

Q. Apart from internal users, who else is allowed access to financial records?

A. I have no idea about other financial information but as far as our budget is concerned, it is used only within our own organisation.

Q. Do citizens ever have any questions about financial statements?

A. No, I do not receive any questions about this. Perhaps the accounting and financial division will know about this.

Q. In order to pass news from the PR to the IT division, do you need to get permission from the executives?

A. No, we have a lot of freedom. This is the strength of our division. Only very new items would the executives want to check first. So at the moment, we can reduce the amount of time spent.

Q. Did the public sector reform affect your work?

A. Not much, we still have the same responsibilities and have the same freedom. However, after reform, citizens are now more important. I am more aware of this

concept. Now, we focus very much on citizens. We pay attention to their requirements. One of the main objectives of our division is to satisfy citizens' requirements.

Q. That means you now pay more attention to citizens.

A. Yes. In addition, I also have responsibility to the executives. There is equality between the attention paid to executives and citizens. I rank them equally.

Q. What about the Good Governance Royal Decree? Does it affect your work?

A. My responsibilities changed very little, because I already have more freedom in my work so this Decree does not affect me at all. I have the same responsibilities as before the implementation of the Decree.

Q. When the executives give out information at a press conference, do you need to prepare information for them?

A. Yes, we have to prepare the answers for the executives. We have to ask relating organisations for answers, then summarise these and give them to the executives. One of the main aims of PR is to look after departmental reputation from the citizen's perspective. A quick response to problems can make people feel impressed with our performance.

Q. What are the main factors that affect operational performance?

A. There are two main factors, executives and ourselves. The executives do not pay attention to this job. They do not think it is important.

Q. Do you measure the level of executive's satisfaction in your performance?

A. No, we do not have, PR in the public sector also has to follow the executives' needs. PR is classified as supporting staff to support the executives. We can produce scripts to the executives for use at a press conference, but we cannot force them to use these. It depends on them.

Q. At this time, the organisation structure seems to support the executives rather than the citizens.

A. No, I do not think so. I think we focus on the citizens. We hope citizens are getting the information we are able to provide. The executives are the medium between the PR division and citizens. We do not contact citizens directly due to the limitations of the budget. If we wanted to contact them directly, we would have to spend a lot of money on mass media.

Q. What is the main future project of the department?

A. Presently, we have a project for sending news via SMS to executives. For this project, we have to cooperate with the IT Division. However, at this time, I do not know much about this project.

Q. Do you ever have any organisational overlap?

A. Yes, but we can solve this problem using our personal contact. Sometimes, though we want to succeed at our task, it is impossible because we need help from the other divisions. For example, we sometimes want to immediately post important news onto the internet during the weekends, but it is impossible because we have to wait for the IT division.

Q. Could you explain how reform and the Good Governance Royal Decree have affected your operation?

A. After the reform, there have been some changes. Some of them affect our division. For example, I think you know about how the government changed the system of human resource management.

Q. You mean the new type of public officials?

A. Yes. It is quite difficult for them to work effectively, because, for example, when they have to go to other provinces to work, they cannot authorise to use of a car by themselves. I have to sign the document for them. This wastes the time and is awkward. They should have the right to ask permission by themselves.

Q. Are there any other ideas about the reform and the Decree?

A. I know that after public sector reform, citizens are now considered important for governance and the bureaucratic system. Departments have to pay attention to them. We have to give them information and answer any questions. Additional to citizens, there are some groups of people or organisations that are also important for our operations. For example, for NGOs and the media, I have to pay a lot of attention to these groups because they can provide information to the public, and our executives do not want them to have a bad impression of the department. We want to make a good impression, because if the media reports bad things about departments, this will cause problems for me. Executives would not be satisfied with such a situation.

Q. How do you plan to improve your organisation?

A. It should begin with us. We should improve ourselves so that we have more knowledge and ability. We should also be more creative because, in the bureaucratic system, there are a lot of regulations that mean it is difficult for us to improve our creative skills.

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