Accountability through Information Disclosure on Websites: A Case Study of the Thai Ministry of Finance
ความรับผิดชอบต่อผลการปฏิบัติงานตามหน้าที่ ผ่านการเปิดเผยสารสนเทศบนเว็บไซต์: กรณีศึกษากระทรวงการคลัง

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บทคัดย่อ

บทความวิจัยนี้ศึกษากลไกความรับผิดชอบต่อผลการปฏิบัติงานตามหน้าที่ผ่านการเปิดเผยสารสนเทศ บนเว็บไซต์ ของกระทรวงการคลัง ซึ่งกลุ่มตัวอย่าง คือ หน่วยงานระดับกรม จำนวน 9 แห่ง งานวิจัยนี้ วิเคราะห์ข้อมูลโดยใช้วิธีการวิเคราะห์เนื้อหา เพื่อศึกษาว่า มีสารสนเทศใดบ้างที่เปิดเผยบนเว็บไซต์ ผลการวิจัย พบว่า สารสนเทศที่เปิดเผยมีปัญหาเกี่ยวกับเรื่องความน่าเชื่อถือ การพร้อมใช้งานของข้อมูล และความทันเวลา ซึ่งการเพิ่มระดับความรับผิดชอบต่อผลการปฏิบัติงานตามหน้าที่ จำเป็นต้องมีการ ปรับปรุงแนวคิดและระบบการตรวจสอบสารสนเทศ โดยเฉพาะสิ่งกระตุ้น ทัศนคติ และแรงจูงใจของ ผู้ให้สารสนเทศและผู้ใช้สารสนเทศ ซึ่งส่งผลกระทบกับความสัมพันธ์ของความรับผิดชอบต่อผลการ ปฏิบัติงานตามหน้าที่โดยตรง

คำสำคัญ: ความรับผิดชอบต่อผลการปฏิบัติงานตามหน้าที่ หน่วยงานระดับกรม การเปิดเผยสารสนเทศ

Abstract

This research explores accountability mechanisms in the Ministry of Finance, particularly through the information disclosure on websites. The sample group is nine government departments under the Ministry of Finance. Content analysis was conducted in order to analyse what information was disclosed on departmental websites.

The findings show that the information disclosed still has some problems with the issues of reliability, availability and timeliness. This affects the accountability relationship directly. Therefore, to enhance accountability in government departments, some improvements are needed, particularly regarding incentives, attitudes and motivations of both accountors and accountees influencing the accountability relationship.

Keywords: Accountability, Government Departments, Information Disclosure

Introduction

In 1997, a lack of accountability, particularly transparency, was claimed to be a principal cause of the economic crisis that directly affected Thailand (Velayutham and Perera, 2004: 52). Thereafter, the bureaucratic system was required to be transparent, efficient and effective (Soontornpipit, 2002; Fischer, 1998). The *Royal Decree on Criteria and Procedures for Good Governance B.E. 2546 (2003)* was promulgated as a framework to create good governance and enhance accountability.

Due to the fact that a lack of transparency deters the accountability enhancement in the public sector, this paper focuses on information disclosure in the Ministry of Finance. It is interesting to study whether the government departments disclose information in order to reflect accountability to the public. The next section describes the literature review.

Literature Review

Accountability Relationship

The concept of accountability is claimed as a complex, elusive and chameleon-like concept (Sinclair, 1995: 219), and different areas of study lead to different perspectives of accountability (Sinclair, 1995: 221-222). In terms of accounting, researchers normally focus on financial accountability, particularly accountability in financial reports and accounting information.

Regarding meanings of accountability, Bovens (2005: 184) defined accountability

as "a social relationship in which an actor feels an obligation to explain and to justify his or her conduct to some significant other" (Bovens, 2005: 184). Behn (2001: 4) argued that accountability is "the responsibility to answer, to explain, and to justify specific actions (or inactions), in part by keeping records of important activities" (Behn, 2001: 4). Mulgan (2000: 555) argued that accountability is a *social interaction and exchange*. One side that is calling for an accounting, seeks answers and rectification while the other side that is being held accountable, responds and accepts sanctions (Mulgan, 2000: 555). Therefore, the accountability mechanism is the relationship of at least two parties. One party[1] has an obligation or responsibility to answer, explain, justify or defend their actions. Another party[2] has the duty to evaluate, observe and scrutinize that performance and give feedback, which can be either a reward or punishment.

There are some theories relating to the accountability relationship. The first theory is a principal-agent relationship. Agency theory is normally mentioned in the discussion of accountability (Power, 1991: 31). Some scholars argue that a relationship in the public sector can be explained by the stewardship theory (Davis, Schoorman and Donaldson 1997: 26; Dicke and Ott, 2002: 463). Dicke and Ott

(2002: 463) state that the 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" (Dicke and Ott, 2002: 463).

The accountability relationship starts when the accountee gives power or authority to the accountor to work on his/her behalf (Ijiri, 1983: 45; Behn, 2001: 4). The relationship between accountor and accountee is related to the nature of the contract or agreement. In other words, the relationship is based on either legal responsibility or constructive commitment.

The accountor then has to inform the accountee about his actions and performance, including answering questions from the accountee (Bovens, 2005: 184-185).

The accountee then observes and evaluates performance (Mulgan, 2002: 3). Standards of appraisal are applied. The accountee has the right to ask the accountor questions and to request additional information. However, in some cases, the accountor has a right to protect privacy, and is entitled to withhold some information from the accountee (Ijiri, 1983: 45). The accountee then can apply

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[1]　In this paper, one party is later called an 'accountor'.

[2]　Another party is later called an 'accountee'.

sanctions to the accountor (Mulgan, 2002: 3). These sanctions, including rewards or penalties, could be either formal or informal (Bovens, 2005: 185-186).

In terms of public sector accountability, a citizens' *right to know* is at the root of this type of accountability (Pablos, et al., 2002: 652). Public accountability involves the process of answering public concerns about organizational actions and performance through various mechanisms, such as the media and public hearings (Sinclair, 1995: 225-226). Public officials should treat the public fairly (Behn, 2001: 4; Axworthy, 2005: 3). The strength of public audit can support public accountability (Stewart, 1984: 14-15).

The discussion above could be summarised by saying the accountability relationship consists of six main components. The first two components are the *accountor* and *accountee*. The third component is *for what the accountor is accountable to the accountee*. The next component is the *processes of accountability*, which includes the process of disclosing information, answering questions, and scrutinizing performance. The last two components are *standards* that the accountee uses for analyzing the accountor's performance and the *effects* given to the accountor based on the result of the performance assessment. Figure 1 summarises the accountability relationship.
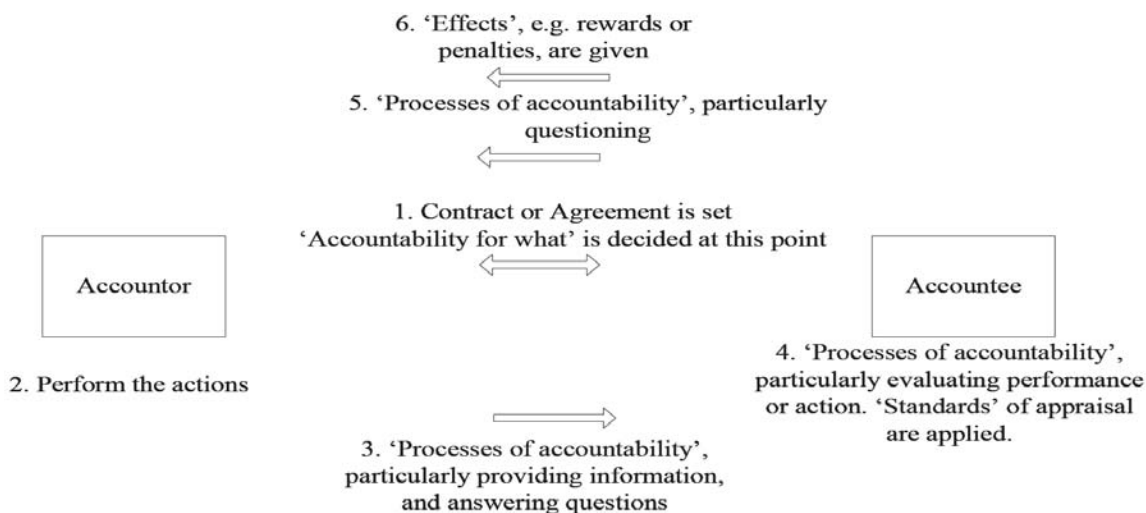

Figure 1 The Accountability Relationship (Selaratana, 2009: 25)

The main feature of the accountability mechanisms is disclosing information or, in other words, the concept of transparency. In order to increase the level of transparency the information on performance should be easily accessed by the stakeholders (McTigue, Roemer and Ellig, 2005: 5-6). Reliable information and freedom of information are necessary for effective accountability (UN, 2004: 9).

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: 91). The access of information affecting national stability and personal privacy should not be permitted (Birkinshaw, 2006: 50).

Electronic Information Disclosure in Thai Government Departments

Websites are now mainly used to disclose organizational information, and, compared to annual reports, the direct cost of websites is cheaper and the information is more frequently updated (Prat, 2006: 94). During 2006-2007 Selaratana (2009) studied the information disclosure of 55 departmental websites from 7 ministries, including the Ministry of Finance. The results showed that the majority of the departments disclosed general information about their departments

and non-financial performance. On the other hand, departments rarely presented full financial information, particularly financial performance and accounting information, which absence introduced reliability problems.

Research Objectives

The objective of this research was to study information disclosure on the public sector's websites so as to learn what information is disclosed to the public and whether the information represents accountability. From the objectives, two research questions are employed: "what are the types of information presented on websites?" and "how do departmental websites show evidence of accountability?"

Research Methods

In order to analyse disclosed information, content analysis was employed by using the checklist developed from previous literature. The analysis was based on the following rules. First of all, the researcher did not analyse links provided within the website that did not have the same web address as the departments. In addition, links to external press releases were not analysed. Finally, links to departmental publications such as brochures or catalogues were not followed. However, online annual reports were analysed.

In order to enhance accountability, departments should present accounting and financial information. Financial accounts should be audited (Debreceny and Gray, 1999: 335-336; Coy and Dixon, 2004: 96; Bolívar, Pérez and Hernández, 2006: 276; Brinkerhoff, 2001: 10). It is also important to provide background information in the form of non-financial information and qualitative information supported by other items such as information about plans and policies, staffing, social and environmental information (Xiao, Jones and Lymer, 2002: 255). During the period of the AEC awareness, an important item was the language used on websites. Although English is not an official language in Thailand, it is appropriate for government agencies to present information in both Thai and English.

Nine departments of the Ministry of Finance, which are the Office of the Permanent Secretary; Treasury Department; Revenue Department; Excise Department; Customs Department; Comptroller General's Department; State Enterprise Policy Office; Public Debt Management Office; and Fiscal Policy Office, were chosen for this study. The reason for choosing this ministry was because the ministry's duties are directly related to the nation's economy. Therefore, departments should provide the public with detailed information on their performance, especially financial information.

Percentages were used to analyse the findings because the main aim of this study was to investigate what information the departments provide to the public. This study was conducted between January and February 2014.

Findings

As shown in Table 1, departments normally disclose their annual reports on their websites. The information presented in the annual reports includes general background, including information about executives, vision, mission, strategy, responsibilities, executives' commitments and the organization structure, performance and financial statements.

With regard to financial statements, departments are not required to produce cash flow statements. They present only statements of financial position and financial performance. Some departments present financial statement analysis, such as common size and trend analysis. However, there is no statement mentioning whether or not the financial statements are audited, except the Revenue Department, which states explicitly that its financial statements are unaudited. Another problem of the financial statements is a lack of important information. The Revenue Department does not present accounting policies. Other financial information, for example cost analysis and budget, are not detailed.

With regard to the language used in annual reports, only two departments, the Revenue Department and Treasury Department, provided full, informative reports in English. Two departments provided informative Thai but less informative English reports. In this case, the information provided in English is mainly an overview of the department, performance, and financial statements. Other information such as departmental strategies and their activities is not translated into English. Five departments present only Thai reports.

Regarding other information posted on websites, presented in Table 1, departments normally present information about their organization, such as vision, mission, strategy, policies and lists of their executives. This information consists of commitments that departments make to the public. Departments now focus on environmental and social issues. For example, the Excise Department states its vision as 'dynamic organization for world-class tax collection standard[s] and social and environmental protection'. In addition, the Thai government has paid attention to the concept of good governance by mentioning this topic in their vision.

Table 1 Information Disclosure on Websites

Disclosure items	No. of Departments	Percent
1. Mission, Vision and Strategy	9	100%
2. Trends and Future Plans	4	44.44%
3. Annual Plan	5	55.56%
4. Laws and Regulations	9	100%
5. Budget	6	66.67%
6. Performance		
- Financial	9	100%
- Non-financial	9	100%
- Performance Improvement	4	44.44%
7. Service	9	100%
8. Staffing		
- A Statement about how the Board or Committee are Appointed	2	22.22%
- The Term of Appointment	1	11.11%
- Remuneration	-	-
- Message from the Minister or Executives	9	100%
- List of Executives	9	100%
- The Number of Staff	7	77.78%
9. Organization Structure	9	100%
10. Submit Petitions and Complaints	8	88.89%
- Response from a Department	3	33.33%
11. Contact Information	9	100%
12. Annual Reports	8	88.89%
12.1 Statement of Financial Position	8	88.89%
● Comparing Data (prior fiscal year)	6	66.67%
- Analysis (e.g. common size)	4	44.44%
12.2 Statement of Financial Performance	8	88.89%
● Comparing Data (prior fiscal year)	6	66.67%
- Analysis (e.g. common size)	4	44.44%
12.3 Accounting Policies and Notes to the Financial Statements	7	77.78%
13. Cost Analysis	5	55.56%
14. Good Governance	9	100%

Regarding annual plans, the information of key performance indicators, targets, responsible divisions and projects is presented. According to the government requirement, all government agencies have to produce future strategic plans. However, only a few departments present this information. Even if they present it the information is outdated.

Another important item that departments usually present is performance, which includes key performance indicators and an explanation why objectives are not met. However, departments rarely disclose certain select information about staffing, such as conditions or requirements regarding how the board or committees are appointed and on remuneration. This information is important in order to inform who the accountor of the departments is.

Departments, such as the Revenue Department and Customs Department, tend to use websites so as to provide on-line services. All departments allow laypeople too send questions, complaints or petitions on-line However, departments rarely give much information out about responses to the petitions or complaints.

With regard to the language used on websites, Table 2 shows that departments do provide informative Thai websites but limited English information. They translate general information about their services and laws and regulations into English but they rarely provide English information on their performance and activities.

Table 2 Language Used on Websites

Language	No. of Departments	Percent
- Informative in both Thai and English	-	-
- Informative in Thai but limited in English	6	66.67%
- Informative in Thai but no English website	3	33.33%

Discussion

Information disclosure directly affects the accountability mechanism. The main accountor in the public accountability relationship is the department as a whole. Departments use public resources so they have to be accountable in the use of the resources (Ball, 2005: 9). Accountors should be accountable for congruence between public policy and actual implementation, and the efficient allocation and use of public resources (World Bank, 1992: 13-14). However, departments currently do not have a legal obligation to disclose this information via websites. In this case, moral responsibility plays an important role in helping some accountees to receive better services and information.

From the findings, departments present information only about who departmental executives are but do not provide much information about how the board is appointed, terms of appointment, and remuneration. This information is important for the general public because this group plays an important role in departmental operations. The main users of websites are normally the general public (accountees) because other groups of users, such as other government agencies, use different sources of information. In order to enhance accountability, people's awareness of their rights and duties as accountees is one of the necessary factors (Suwanraks, 1999: 16).

A lack of some information may come from a lack of awareness by people. There are several possible reasons why some Thais do not pay attention to public sector performance. For example, Thai people are tolerant of inequality in society (Hofstede, 1991: 26). They do not want to pay attention to what is none of their business. In addition, as a Buddhism society, many Thais trust in karma, i.e. what goes around comes around so people may not have to do anything to ensure this is the case.

The main factor affecting the accountability relationship is the power of accountees. Theoretically, they have rights and the power to obtain information or services from departments, or to evaluate departmental performance (Mulgan, 2000: 563-564). In fact, citizens rarely have power over civil servants. The main reason is that citizens have no control over the level of penalties or promotion. In addition, civil servants rank individual and organizational benefits above that of public benefits (Suwanraks, 1999: 17).

A main and powerful accountee is the media acting as a medium of communication (McMahon, 1995: 673; Mulgan, 2000: 565). However, there are still some drawbacks to the media; bias can occur because some media are directly or indirectly owned by politicians or political groups (Phongpaichit and Baker, 1995: 371).

Another factor is knowledge of both accountors and accountees. For example, in the past Thai citizens, particularly in rural areas, did not have a high degree of education and civil servants were able to take advantage of them (Vandergreest, 1993: 133). At the present time, however, Thais have a better level of education and know their own rights.

To inform the public about the areas of departmental accountability, all departments provide information on their mission, vision and strategy details, and messages from ministers and executives. This information illustrates the responsibilities of departments through their commitments towards their accountees.

With regard to the concept of transparency, the information provided on websites is wide

ranging. Even where similar types of information are disclosed, the amount disclosed may differ. In addition, there is a reliability problem. The public cannot know whether the information is correct or not. An insufficient number of auditors may be the main cause of this problem. This situation limits the process of public scrutiny. A lack of reliable information can cause an agency problem in terms of information asymmetry.

Another problem is the availability of information. Some departments fail to provide certain information such as future plans and polices. Access to information is the main obstacle to improving transparency in Thailand, since Thai culture encourages secrecy instead of transparency (Gray, 1988: 11). Citizens have the right to request information but it is actually not that easy for citizens to receive information. Personal acquaintances and the patronage system can help to speed up the processes.

Regarding the relevance of information, as service recipients accountees receive a lot of updated information about services. In the citizens' role as resource owners, departments provide performance and financial information but, as mentioned earlier, there are typically reliability problems. Some information is rarely updated.

In terms of scrutiny, public participation and awareness are important factors (Bertók, et al., 2002: 47). Civil society should pay attention to the monitoring of departmental actions and official behaviour (Suwanraks, 1999: 16). However, Thai people themselves pay very little attention to the scrutiny of performance. The motivation, attitudes and opinions of individuals are important to enhance public scrutiny but departments provide only limited information about their internal controlling and monitoring systems. Compared with private sector organizations, public companies have to provide this information in annual reports but the public sector does not have to do so. Not providing this kind of information increases the possibility of maladministration.

With reference to the concept of answerability, departments should be answerable for their actions and performance, including rebutting any accusations (Armstrong, 2005: 1; Brinkerhoff, 2001: 2; Dubnick, 2006: 3). According to the Good Governance Royal Decree, government agencies have to respond to a written question from people or other government agencies. There is a legal responsibility for departments to respond to questions. On the websites, departments have channels for the public to send questions or complaints. However, departments do not summarise what they have done in such cases.

Regarding standards, departments provide information about their mission, vision, strategy, plans and policies, which the public can use as standards for evaluation. In terms of

information disclosure, the Good Governance Royal Decree and the Official Information Act require departments to disclose information to the public, with the exception of information relating to economic and national stability. However, the law does not mention exactly what types of information should be disclosed. Departments are free to decide the types of information to be presented.

One of the problems that can obstruct good governance is the fact that there are still some legal gaps, and some laws and regulations are not clear. Rewards or punishments are also not clearly defined. In addition, accountees in the public accountability relationship do not have any opportunity to influence the standards. The last component of the accountability mechanisms is effect, which is rarely presented on websites. Effects are, therefore, unclear and will normally vary from case to case. This can inhibit the enhancement of good governance and accountability in the public sector.

With regard to the improvement of information disclosure, the types of information disclosed on websites in 2007 were similar to the information disclosed in 2014, except for financial information. In 2007, departments rarely presented detailed financial information (Selaratana, 2009: 218); financial performance and accounting information is now more detailed. Regarding the problems of information disclosure, both periods have reliability, availability and timeliness problems.

A main difference between the two periods is information in English. In 2014, departments provide more English information on websites. Seven years ago, only a few departments had English websites (Selaratana, 2009: 221). This shows the realization of the importance of English websites. In addition, departments now disclose more information about the concept of good governance and corporate social responsibility.

Conclusion and Comment

All departments focus on the issues of good governance and accountability, since they have information about good governance on their websites. However, there are some problems limiting the enhancement of accountability. The main factors affecting accountability are the understanding, attitudes, and motivations of accountors and accountees. Changing and adapting some Thai values is a possible way to solve these limitations and enhance accountability. However, it takes time to change the attitudes of people. Some systems such as the educational system may also have to be improved.

Insufficient staff and a lack of clear standards are also a factor limiting accountability mechanisms. These lead to some specific problems such as reliability, availability and timeliness, and these also lead to the limitations of public scrutiny. To solve these problems,

the government should pay attention to the understanding of civil servants towards the concept of accountability in order to make them realise the importance of disclosing information to the public. For the reliability issues, the government should assign some organization to be responsible for the reliability of the information. In addition, the government should recruit more auditors in order to be able to perform their jobs efficiently because, from a previous study by Selaratana (2009), the number of auditors is insufficient.

It is possible that there is still a lack of interest by the public towards departmental performance. In order to increase public awareness, the government should continuously focus on the educational system to improve the competency of Thais. It is possible that if Thais are better educated, they would focus more on governmental and departmental performance.

In the Thai public sector, there are an adequate number of laws and regulations supporting accountability. They can be either formal or informal and either clear or otherwise. Unclear standards and legal gaps can obstruct accountability mechanisms. At this moment, there is no law or regulation stating explicity what information is to be disclosed on websites, so the types and amount of information presented are dependent on decisions by each department. Therefore, standards, rules, laws and regulations should be revised to be clear enough for individuals to understand and follow. In addition, the reward system is important in order to motivate departments to provide information through websites.

This research gives some perspectives of the accountability mechanisms that may be useful for future research. However, there are some topics that this research does not focus on such as the effect of accountability and civil servants' and citizens' perspectives. In order to study these topics, the results of this research can partially help to improve the research design for future research.

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