

## Creating transparency of the temple with accounting system and internal control, Wat Wang Tawan Tok

Temples are important non-profit organizations. In addition to being places for Buddhists to perform religious ceremonies, temples are also centers for the transmission of morality, culture, traditions, and are important sources of learning for the community. However, corruption and inappropriate practices are currently occurring in many temples. Applying good governance principles to temple management is therefore essential. This has led to a collaboration between the Public Policy Foundation for Society and Good Governance and the Buddhadasa Indapanno Archives Foundation (Suan Mokkh, Bangkok) in collaboration with universities nationwide, including Walailak University, in an attempt to establish a temple management system based on good governance principles. Pilot temples participating in the project were selected based on their willingness to apply the 9 good practices for temple management based on good governance principles, with financial support from the Thai Good Governance Fund. The project will last for 18 months (April 2023 – September 2024). The main operations are to act as mentors to help pilot temples establish a management system based on the 9 practices, with monitoring, advice, and assistance to enable temples to manage their temples based on the 9 practices by themselves. A summary report will then be prepared to develop guidelines that temples can apply in the future.

Wat Wang Tawan Tok, Mueang District, Nakhon Si Thammarat Province, which is an ancient temple with many religious treasures and antiques, but there was a murder case and the concealment of the body of a novice monk to cover up the embezzlement of the temple's assets and antiques, which became big news in 2017, causing significant damage to the temple. Phra Khru Phrom Khet Khanarak, the new abbot, saw the importance of good governance and agreed to join the project, starting with the accounting system and internal control, especially the receipt-payment system within the temple. The Academic Service Center, Walailak University, led by Assistant Professor Dr. Amornsak Sawatdee, together with Dr. Kanokwan Meesuk and Ajarn Alisara Saramolee, School of Accountancy and Finance, therefore went to the area to drive the social engagement mission under the project to create transparency in the temple's accounting system

and internal control - Wat Wang Tawan Tok, collecting data, studying various transactions within the temple, listening to the problems and needs of the abbot, temple treasurer, temple committee, and accounting officers, and then designing the accounting system and supporting documents to be appropriate according to the internal control principles, under a convenient working process that is not much different from the original system, and is acceptable to the relevant personnel. In order to be able to operate continuously, along with creating an accounting and internal control system manual and demonstrating to relevant personnel an understanding of appropriate financial and accounting procedures that are consistent with the transactions occurring at Wat Wangtawanok, until they can prepare income and expenditure reports, bank account control registers, income and expenditure statements, and financial statements with complete and correct supporting documents, and submit financial reports to the National Office of Buddhism in accordance with the draft temple regulations (for small and medium-sized temples) to develop written financial policies and regulations and use them as guidelines for other temples to adapt, which will create good governance for temples, create transparency, and be able to disclose information when there are issues of doubt, maintain faith, and be a center of Buddhists' minds forever.

In conclusion, the collaboration between Wat Wang Tawan Tok, Walailak University, and other key stakeholders marks a significant step towards improving transparency in temple management. By introducing governance principles and enhancing the accounting and financial systems within temples, this project paves the way for a more accountable and transparent future for religious institutions across Thailand.