

Abstract: Creating transparency of the temple with the accounting system and internal control, Wat Wimuttitham project

The principles of good corporate governance are not confined to the business sector; they can also be applied to places of worship. Although temples, or "Wats" in Thailand, are non-profit entities, they engage in various financial transactions, albeit less complex than those of commercial enterprises. The primary source of revenue for temples is donations, particularly during religious events such as Kathin Day, a ceremony where yellow robes are presented to monks at the end of the Buddhist Lent. Additional income may be generated from rental properties or specific fundraising efforts, such as the construction of chapels, pavilions, or temple walls, or for infrastructural improvements like electrical systems. On the expenditure side, funds are typically used for operational costs, including utility bills, transportation, the care of novice monks, and the building of fixed assets.

This project, titled "Creating transparency of the temple with the accounting system and internal control, Wat Wimuttitham project," was initiated for three primary reasons. First, the project was motivated by a scandal involving temple fraud, most notably the 2017 case at Wat Wang Tawan Tok Temple in Nakhon Si Thammarat Province, where a novice monk's murder was linked to cover up the embezzlement of temple properties and antiques. Such incidents have undermined public trust in temples nationwide. Second, standardized rules or regulations for governing temple accounting and internal control systems are absent. While the National Office of Buddhism requires temples to submit annual financial reports detailing cash receipts, payments, and cash balances, significant variability exists across temples in terms of size,

fixed assets, and staffing. Finally, the reason of diversity among temples underscores the need for a tailored approach to implementing governance reforms.

The initiative represents a multifaceted collaboration involving several key stakeholders, including the Public Policy for Society and Good Governance Foundation (PPGG), the Buddhadasa Inthapanyo Archives Foundation (Suan Mokkh, Bangkok), and a range of academic institutions, most notably Walailak University. This coalition underscores the importance of integrating expertise from both governance-oriented organizations and educational institutions to address the unique challenges faced by temples in maintaining financial transparency and operational accountability. The primary objective of the project is to promote a culture of transparency and good governance within temple administration by developing and implementing standardized accounting systems and internal control mechanisms. These systems are designed in alignment with nine key principles of good governance, ensuring that the financial practices of temples are consistent, transparent, and accountable to both their community of supporters and regulatory authorities. Funding for the project is provided by the Thai Good Governance Fund, reflecting the broader societal interest in promoting ethical management practices within religious institutions. With a comprehensive implementation timeline of 18 months, spanning from April 2023 to September 2024, the project aims to deliver sustainable, long-term improvements in temple governance.

Wat Wimuttitham, a small temple located in the Thangiew Subdistrict of Nakhon Si Thammarat, volunteered to serve as a pilot temple for this project. Founded as a monastery in 1992 and officially recognized as a temple by the Department of Religious Affairs in 2000,

Wat Wimuttitham is known for its tranquil garden setting, ideal for meditation. The temple operates with limited human resources, relying on a volunteer churchwarden, who serves as both custodian and bookkeeper, and a nun, all under the leadership of the abbot. Currently, the temple maintains manual financial records. Recognizing the need for improved transparency and governance, Wat Wimuttitham volunteered to participate in the project. The Academic Service Center of Walailak University, led by Assistant Professor Dr. Amornsak Sawadee, alongside lecturers Alisara Saramolee and Praphada Srisuwan from the School of Accountancy and Finance, is actively engaged in implementing the project at Wat Wimuttitham to enhance transparency and accountability in temple management.