

## **Creating transparency of the temple with the accounting system and internal control, Wat Chantharam project**

Chantharam Temple, or Wat Chan, is located in the heart of the Tha Wang-Tha Mon community, an important and old economic area of the city of Nakhon Si Thammarat. It is an ancient temple that is important to the local community in terms of religion and culture. It has a long history of establishment, reflecting the important role of the temple in Buddhist society. Wat Chantharam is a temple of the Mahanikaya sect, located in Tha Wang Subdistrict, Mueang District, Nakhon Si Thammarat Province. The temple's history states that King Rama I built it in 2340 and received the royal boundary markers in 2350. Currently, Wat Chan has important historical sites in the temple, including a half-brick, half-wooden kuti decorated with beautifully carved wood patterns. King Rama VI, during his visit to Nakhon Si Thammarat, raised funds to build a kuti during his reign. It is a Thai-Western style building that was popular at the time. The carved wood pattern, or “gingerbread house,” also includes a beautiful Phra Lak for the traditional boat pulling ceremony. Chantharam Temple is considered a place where people come to practice religion and is an important center for learning about the community's morals and traditions. However, the temple's operation and management continue to encounter numerous challenges, particularly in the areas of transparency and asset management, issues common to many temples. Creating transparency in temple management is essential in the present era to prevent and reduce corruption and inappropriate practices, which can occur in any organization, even in temples, which are sacred places and play an important role in the spiritual lives of Buddhists. Therefore, applying the principles of excellent governance to temple management is very necessary. The Southern Temple Transparency Project, supported by the Thai Dharma Governance Fund, and in collaboration with the Buddhadasa Indapanyo Archives Foundation (Suan Mokkh, Bangkok) and universities, aims to develop a temple management system based on the principles of good governance by proposing nine practical good practices to create transparency and build confidence in the temple management system. The Academic Service Center, Walailak University, will provide assistance and advice to Wat Chantharam, which has joined this project as a pilot temple. This team, which includes Assistant Professor Dr. Amorn

Sak Sawatdee and Professor Watcharawat Phomma, will be responsible for collecting data, analyzing problems and needs of the temple, and designing accounting systems, document flowcharts, and internal controls that are appropriate for the context of Chantharam Temple. The project's implementation commenced with a survey of the current state of Chandaram Temple, which involved data collection through interviews and discussions with the abbot, temple treasurer, temple committee, and accounting officer. The survey revealed specific problems and needs of the temple, including the absence of accounting and auditing systems. We designed the accounting system to address the issues of limited information dissemination and low participation, focusing on establishing a transparent and standardized accounting system. The designed accounting system will consist of complete financial documentation and records that comply with good internal control principles, such as creating a clear accounting system manual, demonstrating accounting procedures to relevant personnel, and reviewing and preparing accurate and compliant financial reports. The project will have a total implementation period of 18 months, starting in April 2023 and ending in September 2024. During this period, the team will continuously monitor the results and provide advice so that the temple can manage according to the 9 beneficial practices by itself. The team will also assist Chantharam Temple in preparing financial reports, enabling it to comply with regulations and submit reports to the National Office of Buddhism. This support will particularly focus on written, participatory, and auditable financial management. We will prepare a summary report at the end of the project to serve as a guideline for other temples to adapt. Creating transparency in temple management will help build trust among Buddhists, enable the temple to operate efficiently, and be a long-term source of community support. Overall, this project not only helps to solve the transparency problem at Chantaram Temple, but also sets a good example in temple management for other temples in the region and country. Operating in accordance with the principles of good governance will help the temple have better and more transparent management, which will benefit the Buddhist community's sustainable development and growth.