

Good governance of the temple (Wat Sri Thawi Accounting System)

Temples are important non-profit organizations. In addition to being a place for 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 have occurred in many temples at present. 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 by voluntarily adopting 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, which will include monitoring, providing advice, and assisting temples to manage their temples based on the 9 practices by themselves. A summary report will then be prepared to be developed as a guideline for other temples. Can be applied in the future

Wat Si Thawi is located in the heart of the Tha Wang-Tha Mon community, an important and old economic area of Nakhon Si Thammarat city. 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. In the past, Wat Si Thawi was called Wat Tha Mon, and it was located next to Wat Pho Mon. It is assumed that in the early Rattanakosin period, there was a Mon community that migrated to settle in this area. Because the Mon people believed in Buddhism, they built spiritual support, which were Buddha images and a pavilion for making merit, which was the center of the Buddhist community. However, it was built as a small pavilion and did not have many buildings. From the evidence of the temple construction records of Nakhon Si Thammarat Province It was registered as a temple in 2398 during the reign of King Rama IV. The temple was named Wat Tha Mon and was named after the community where it was located at that time. According to the temple's history, it was built in 2340 during the reign of King Rama I and received the royal charter in 2350.

Wat Si Thawi is a place where people come to practice religious activities and is an important center for learning about morality and traditions of the community. However, the current operations and management of the temple still face many challenges, especially in terms of transparency and asset management, which are problems that are found in many temples. Creating transparency in temple management is very important 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. Applying the principles of good governance to temple management is therefore essential.

For Wat Si Thawi, which has joined this project as a pilot temple, it will receive assistance and advice from the Academic Service Center, Walailak University, with a team consisting of Assistant Professor Dr. Amorn Sak Sawatdee and Lecturer Dr. Kanokwan Meesook, who will be responsible for collecting data, analyzing problems and needs of the temple. This includes the design of accounting systems, document flowcharts, and internal controls that are appropriate for the context of Wat Si Thawi.

The implementation of this project began with a survey of the current situation of Wat Si Thawi by collecting data from interviews and discussions with the abbot to identify specific problems and needs of the temple (found to lack accounting and auditing systems, limited information dissemination, and lack of participation). Then, an accounting system that can meet these needs will be designed, with an emphasis on creating a transparent and standardized accounting system.

The designed accounting system will consist of complete documentation and financial 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 financial reports that are correct and in accordance with regulations. During the project implementation, the team continuously monitored the results and provided advice so that the temple can manage according to the 9 good practices by itself, especially in terms of accounting system design. The results of the accounting system design also enabled Wat Si Thawi to prepare necessary financial reports, enabling the temple to prepare and submit reports to the National Office of Buddhism in accordance with the specified regulations, especially in terms of financial management in writing, participation, and auditability.

At the end of the project, a summary report of the results of the operation will be prepared, which will be a guideline that other temples can apply. By creating transparency in the temple management, it will help strengthen the confidence of Buddhists and enable the temple to operate efficiently and be a long-term support for the community. Overall, this project not only helps to solve the transparency problem in Wat Si Thawi, but also sets a good example in temple management for other temples in the region and the country. The implementation of good governance will help the temple to have better and more transparent management, which is beneficial to the sustainable development and growth of the Buddhist community.