



COMMUNITY PARTICIPATION MODELS FOR MANAGING TEMPLE SUBSIDIES TO PREVENT CORRUPTION

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Abstract

Background and Objectives: Temple subsidy corruption has become a major governance issue in Thailand, undermining public financial transparency, the credibility of Buddhist institutions, and public trust. Although previous studies have examined individual corruption cases and legal responses, limited research has systematically analyzed corruption patterns, governance failures, and structural factors underlying temple subsidy corruption. This study, therefore, aimed to analyze the patterns and processes of temple subsidy corruption in Thailand; Investigate the structural and administrative factors that facilitate corruption; And assess the extent to which the financial management of Thai temples aligns with the principles of good governance. Based on these findings, the study proposes the TEMPLE Model as a preventive governance framework for sustainable corruption prevention.

Methodology: This study employed a qualitative Research and Development (R&D) approach using a multiple case study design. Data were collected from documentary and corruption case file analysis, in-depth interviews, and focus group discussions. Fifty key informants representing monks, temple administrators, government officials, auditors, anti-corruption agencies, community leaders, and related stakeholders were selected through purposive and snowball sampling. Seventeen temples associated with officially documented corruption cases were included as case studies. Data were analyzed using qualitative content analysis and cross-case synthesis. Methodological triangulation was employed to enhance the credibility and trustworthiness of the findings.

Main Results: The findings indicated that temple subsidy corruption primarily occurred in three major budget categories: Temple restoration and renovation, Buddhist education, and Buddhist propagation. Major corruption patterns included kickback arrangements, document falsification, budget skimming, fund misappropriation, and collusion among multiple stakeholders involved in budget administration. Rather than isolated misconduct, corruption operated as a systemic process driven by governance deficiencies, including weak accounting systems, inadequate auditing, limited transparency, poor accountability, fragmented information management, and insufficient community participation. These structural weaknesses increased opportunities for discretionary decision-making, reduced effective oversight, and undermined public confidence in temple financial administration. Based



on these findings, the study developed the TEMPLE Model, consisting of six governance mechanisms: Transparent Planning, Exclusive Accounting, Mandatory Disclosure, Participatory Monitoring, Likelihood Prevention Strategy, and Exhibited Information Board.

Involvement to Buddhadhamma: The findings demonstrate that temple subsidy corruption is not only a governance issue but also an ethical challenge that conflicts with core Buddhist teachings. The proposed TEMPLE Model integrates modern governance principles with Buddhist values embodied in the Seven Aparihaniyadhamma (Condition of Welfare), the Suppurisa-Dhamma (The Seven Virtues), and the Ten Principles of a Righteous King, particularly the virtues of integrity, accountability, collective responsibility, and ethical stewardship. The model, therefore, promotes both effective governance and the practical application of Buddhist ethics in temple administration. Accordingly, this manuscript falls within the scope of Applied Buddhism, specifically focusing on the application of Buddhist principles to administration and management through the TEMPLE Model for corruption prevention and good governance in Thai temples.

Conclusions: Temple subsidy corruption in Thailand represents a structural governance problem rather than isolated individual misconduct. Sustainable corruption prevention requires strengthening transparency, accountability, standardized financial management, independent auditing, digital information systems, and community participation. The TEMPLE Model contributes to the literature by providing a preventive governance framework specifically designed for temple subsidy administration, integrating legal, administrative, and participatory mechanisms into a practical model that can enhance transparency, strengthen public trust, and support sustainable governance within Buddhist institutions.

Keywords: Temple Subsidy Corruption, Good Governance, Community Participation, TEMPLE Model

Introduction

Temples play a vital role in Thai society in the domains of religion, education, culture, and community development. In addition to serving as centers for religious activities, temples contribute to social cohesion, promote moral values, and provide learning opportunities for local communities. For this reason, the government allocates financial subsidies to temples through various programs, including funds for restoration and renovation, religious infrastructure development, Buddhist activities, and the preservation of religious heritage. These subsidies are intended to support temple operations and enhance their capacity to serve the public interest effectively (Chunsom, 2014). However, in recent years, numerous cases involving a lack of transparency and allegations of corruption in the management of temple subsidy funds have emerged. In particular, corruption cases related to the disbursement of government-funded temple subsidies have revealed weaknesses in governance, oversight, auditing, and accountability mechanisms within both temples and the responsible public agencies. Such problems undermine public confidence in the Sangha institution and government agencies while reducing the effectiveness of public resource utilization for religious and social purposes.

The National Office of Buddhism (NOB) serves as the principal government agency responsible for promoting, supporting, and overseeing Buddhist affairs in Thailand. It also plays a key role in



allocating subsidy funds to temples and monastic organizations nationwide. Nevertheless, the NOB faces several challenges, including limited authority to conduct internal audits within temples, variations in administrative capacity among temples, constraints in personnel and resources, and religious and cultural sensitivities that complicate rigorous monitoring and financial oversight. Consequently, efforts to prevent, monitor, and manage corruption risks in temple subsidy administration continue to face significant challenges. The management of state subsidies allocated to religious institutions functions as an important mechanism for enabling temples to fulfill their religious, educational, social, and community development functions and activities. In Thailand, government support for Buddhist temples contributes significantly to temple restoration and maintenance, monastic education, and the dissemination of Buddhist teachings. However, persistent concerns regarding corruption and non-transparent budgetary practices have emerged in various sectors, including religious institutions, thereby undermining public confidence and generating skepticism among local communities (Chunsom, 2014); (Srisuwannaket, 2021). Historically, corruption studies and public attention have primarily focused on politicians, civil servants, and government agencies, while comparatively little attention has been directed toward corruption within religious institutions and the agencies responsible for their administration. This relative neglect has become increasingly problematic following the exposure of corruption cases involving temple subsidy allocations widely referred to in Thailand as temple subsidy corruption, which have significantly damaged the credibility of both temples and the National Office of Buddhism (Srisuwannaket, 2021). From a theoretical perspective, this study is grounded in the concept of Good Governance, which encompasses key principles including transparency, accountability, participation, the rule of law, and the efficient use of public resources. Good governance is widely recognized as a fundamental mechanism for preventing corruption and enhancing stakeholder trust. Studies on temple administration in Thailand have shown that the application of good governance principles in the management of temple finances and assets can improve oversight effectiveness, enhance transparency, and reduce opportunities for inappropriate practices in resource management (Chunsom, 2014); (Kittirattanamongkol, 2023).

Temple subsidies are allocated by the National Office of Buddhism to temples across Thailand for three primary purposes: 1) Temple restoration and renovation, 2) Buddhist education, and 3) Buddhist propagation and religious activities. In cases involving temple subsidy corruption, subsidy funds are formally transferred from central government authorities to a temple, after which individuals associated with the allocation process demand that a portion of the funds be returned. In many instances, prior agreements specify the amount to be reclaimed before budget disbursement takes place. This practice, commonly known as a kickback, often resulted in distribution arrangements reportedly reaching a ratio of 70:30, whereby temples retained only 30 percent of the allocated budget, while the remaining funds were appropriated by officials and other actors involved (Pontrai et al., 2024); (Srisuwannaket, 2021). Investigations further revealed that such practices had persisted over extended periods but received limited scrutiny due to institutional contentment and the widespread assumption that religious organizations were less susceptible to unethical



conduct (Srisuwannaket, 2021). Under The Sangha Act, B.E. 2505 (1962), temples are recognized as juristic persons possessing legal rights and obligations. Although temples operate as non-profit religious organizations outside the conventional market system, similar to foundations and charitable organizations, they rely substantially on state subsidies and public donations for their operations (Phrakatavoot Kavasakatammo (Pangtee) & Singkaneti, 2022). This financial structure creates an imperative for sound governance, requiring transparency, accountability, auditability, and effective oversight mechanisms. From the perspective of good governance theory, public resources should be managed in a manner that promotes integrity, efficiency, stakeholder participation, and public trust. The absence of such governance mechanisms increases opportunities for discretionary decision-making, information asymmetry, and abuse of authority, all of which contribute to corruption risks within public subsidy systems.

Financial disclosure and standardized financial reporting constitute essential mechanisms for demonstrating the sources and uses of temple funds and enabling public scrutiny (Chunsom, 2014). Effective financial management not only enhances transparency and accountability but also reinforces public trust and strengthens the role of temples as moral and spiritual centers within communities. Moreover, robust governance systems contribute to the long-term sustainability of religious institutions by ensuring that public resources are utilized appropriately and efficiently. Despite the significance of this issue, previous studies have paid limited attention to the structural and procedural dimensions of temple subsidy corruption. Existing literature has primarily focused on descriptive reporting of corruption incidents or legal aspects of misconduct, while systematic analyses of corruption patterns, governance failures, accountability mechanisms, and community participation remain scarce (Tanakiatwaree, 2019). Consequently, a significant research gap exists regarding how corruption networks operate within temple subsidy systems and how governance mechanisms can be strengthened to prevent recurrence. Temple subsidy corruption in Thailand has therefore resulted not only in substantial fiscal losses but also in severe damage to the credibility of religious institutions and public confidence in Buddhism. The problem reflects a complex interaction of collusion among state officials, members of the clergy, and external actors, combined with weak oversight systems, inadequate accountability mechanisms, and limited public participation in monitoring processes (Chagnong & Sompong, 2020). From a governance perspective, these conditions illustrate broader challenges associated with principal-agent problems, information asymmetry, and institutional weaknesses in public resource management. To prevent temples from being exploited as instruments of corruption and to restore public trust, it is essential to critically examine the structural vulnerabilities embedded within temple financial administration and subsidy allocation systems. Such an examination can contribute not only to the development of more effective anti-corruption measures but also to the advancement of knowledge concerning governance and accountability within religious institutions.

In addition, this study draws upon Principal-Agent Theory proposed by Jensen and Meckling (1976) to explain corruption risks in the administration of temple subsidy budgets. Under this framework, citizens and the government act as principals who delegate authority to public officials, project administrators, or temple representatives as agents responsible for managing public funds.



However, when information asymmetry and unequal decision-making power exist, agents may engage in self-interested behavior, exercise authority without adequate oversight, or misuse public resources in ways that deviate from their intended purposes. Addressing these problems requires effective monitoring mechanisms, information disclosure, and stakeholder participation to promote checks and balances and strengthen accountability in budget administration (Jensen & Meckling, 1976). Although a number of studies have examined temple asset management, temple financial administration, and the application of good governance principles in religious organizations, the literature indicates that most research has focused on administrative structures, asset management practices, or corruption cases that have already occurred. Relatively limited attention has been paid to the role of community participation as a preventive mechanism for corruption and as a means of strengthening governance in the administration of temple subsidy funds. In particular, few studies have integrated the concepts of governance, accountability, and public participation within the context of temple budget management (Junsontima, 2018); (Ki-ian et al., 2023). To address this gap, the present study focuses on examining the role of community participation in the management of temple subsidy budgets as a strategy for corruption prevention. Specifically, it investigates how the involvement of citizens, temple committees, community leaders, and other stakeholders in information access, monitoring, auditing, and evaluation of budget expenditures can enhance transparency, accountability, and good governance in temple financial administration. Rather than concentrating primarily on corruption incidents, this study adopts a preventive approach and seeks to develop appropriate governance mechanisms for the future management of temple subsidy funds (Freeman, 2010); (United Nations Development Programme (UNDP), 1997).

Although previous studies have examined issues related to temple financial administration, temple asset management, good governance, and various forms of temple subsidy corruption, the literature review indicates that most research has primarily focused on explaining corruption incidents that have already occurred or on examining financial management systems and relevant legal frameworks. Relatively few studies have analyzed temple subsidy corruption as a structural and procedural problem by systematically linking corruption mechanisms with the concepts of governance, accountability, and public participation. Furthermore, there remains a lack of research utilizing corruption case files to synthesize corruption patterns, processes, and structural factors that facilitate corrupt practices while simultaneously developing participatory governance approaches for future corruption prevention. This gap highlights the need for studies that integrate knowledge on corruption, governance, and community participation within the context of temple subsidy administration in Thailand. To address this gap, the present study analyzes patterns and processes of temple subsidy corruption based on corruption case files from the past five years, investigates the structural and governance factors that facilitate corruption, synthesizes lessons learned from multiple case studies, and evaluates the extent to which the financial management of Thai temples aligns with the principles of good governance. Particular attention is given to the role of community participation as a preventive mechanism against corruption.



The findings are expected to contribute to the academic understanding of the relationship between governance, public participation, and corruption prevention in religious institutions. In addition, the study aims to develop policy recommendations and propose the "TEMPLE Model," an integrated governance framework that connects budget planning, financial control, information disclosure, risk management, and community participation. The proposed framework is expected to benefit the National Office of Buddhism, the Sangha, temples, and related agencies in enhancing transparency, accountability, and efficiency in the administration of temple subsidy funds, while strengthening public confidence in Buddhist institutions in a sustainable manner.

Objectives

This study aimed to analyze the patterns and processes of temple subsidy corruption in Thailand; Investigate the structural and administrative factors that facilitate corruption; And assess the extent to which the financial management of Thai temples aligns with the principles of good governance. Based on these findings, the study proposes the TEMPLE Model as a preventive governance framework for sustainable corruption prevention.

Methodology

Research Design and Scope of the Study

This study employed a Research and Development (R&D) approach within a qualitative multiple-case study design. The research aimed not only to investigate the problem of temple subsidy corruption but also to develop practical knowledge, governance mechanisms, and preventive models applicable to the administration of temple subsidy funds in Thailand. The R&D approach was considered appropriate because it enabled the researchers to examine actual corruption cases, synthesize lessons learned from previous corruption incidents, and translate the findings into policy recommendations and governance models consistent with the principles of good governance and the context of the Thai Sangha administration. The study adopted methodological triangulation by integrating documentary analysis, in-depth interviews, and focus group discussions. This approach facilitated a comprehensive understanding of the legal, administrative, governance, social, and religious dimensions of temple subsidy corruption. Data triangulation further enhanced the credibility and trustworthiness of the findings by enabling comparisons across multiple sources of evidence.

The study area consisted of seventeen temples purposively selected from investigation reports, official rulings, and government documents issued by the National Anti-Corruption Commission (NACC) and related public agencies. These temples were identified as being associated with cases of temple subsidy corruption and were selected as multiple case studies to facilitate an in-depth analysis of corruption patterns, governance weaknesses, and structural risk factors. The selected temples were not intended to represent all temples in Thailand statistically; Rather, they were chosen because they provided rich empirical evidence relevant to the research objectives (As Shown in Table 1).



Table 1 Temples that have been found guilty of embezzlement of temple funds by the National Anti-Corruption Commission in 2023

Number	Province	List of Temples
1	Bangkok	Wat Pleng
2	Nonthaburi	Wat uamongprachanaruemit
3	Nonthaburi	Wat Intharam
4	Nonthaburi	Wat Ruak
5	Nakhon Pathom	Wat Huai Chorakhe
6	Phetchabun	Wat Lat Khae
7	Saraburi	Wat Nong Rae
8	Saraburi	Wat Thong Yoi
9	Saraburi	Wat Nong Sutta
10	Saraburi	Wat Ko Kaeo Arun Kham
11	Ayutthaya	Wat Pho Thong
12	Ayutthaya	Wat Jonggonnee
13	Ayutthaya	Wat Tamnak
14	Samut Songkhram	Wat Klang Nuea
15	Samut Prakan	Wat Yai
16	Buriram	Wat Santithammawat
17	Surin	Wat Prachasamakkee

Research Instruments and Data Collection

Data collection was conducted over a six-month period from May to October 2025 and consisted of three phases. First, documentary research was undertaken for two months through the collection and analysis of corruption case files, laws, regulations, audit reports, and relevant academic literature. Second, in-depth interviews were conducted with 30 key informants. Each interview lasted approximately 60 – 90 minutes and continued until data saturation was achieved. Third, focus group discussions were conducted, each involving five participants, for a total of 20 participants. Each session lasted approximately two to three hours and followed a semi-structured discussion guideline to validate findings, synthesize lessons learned, and refine governance recommendations. The collected data were analyzed using qualitative content analysis. To enhance methodological rigor, data triangulation was employed through systematic comparisons among documentary evidence, interview data, and focus group findings. This process strengthened the credibility, validity, and trustworthiness of the study results.

Participants were selected through purposive and snowball sampling techniques. The study involved 50 key informants representing various stakeholder groups, including abbots, monks, temple stewards, temple committee members, community leaders, local residents, representatives of anti-corruption agencies, public auditing organizations, Buddhist administrative agencies, and experts in anti-corruption and educational development. The inclusion of diverse



stakeholder groups ensured comprehensive perspectives on temple financial management, governance practices, corruption risks, and preventive measures.

Instrument Validation

Following the development of the research instruments, the research team proceeded to examine their content validity by submitting the instruments to three qualified experts and academics for review. The experts evaluated the content relevance and the appropriateness of the language used in the instruments to ensure that the collected data would be consistent with the research objectives and capable of addressing the research problems under investigation. The Index of Item-Objective Congruence (IOC) was employed as the criterion for content validation, and only items with an IOC value of 0.60 or higher were retained (Tirakanant, 2003). The interview questions were subsequently revised and refined in accordance with the recommendations and comments provided by the experts. After the revision process, the finalized research instruments were submitted to the Human Research Ethics Committee of the Faculty of Social Sciences and Humanities, Mahidol University, for ethical consideration. The interview questions were formally approved by the committee under Certification No. 2025/056.0506. It covers the procedures for obtaining consent and maintaining confidentiality.

Data Analysis

The data analysis process began with the analysis, synthesis, and categorization of documentary data to identify recurring patterns and mechanisms of temple subsidy corruption in Thailand. This stage involved reviewing secondary sources, including academic literature, official documents, media reports, and historical corruption case files covering the period 2017 - 2022. Subsequently, data obtained from in-depth interviews were analyzed thematically, focusing on issues related to temple financial management and good governance principles. The findings from this stage were consolidated into an analytical framework that informed the design and facilitation of focus group discussions. The focus group data were then analyzed to generate policy-oriented and participatory recommendations, particularly those aimed at strengthening good governance and enhancing community participation in the prevention and mitigation of temple subsidy corruption.

Qualitative data collection and analysis were conducted concurrently throughout the study. Data saturation was used as the primary criterion for determining the adequacy of the collected data. Saturation was considered to have been achieved when additional in-depth interviews no longer generated new themes, concepts, or patterns of temple subsidy corruption beyond those already identified, and when the data consistently reflected similar findings regarding corruption patterns, structural factors, governance mechanisms, and good governance challenges. Following each interview, the recorded data were transcribed and analyzed using thematic analysis. Codes and emerging themes were continuously compared and refined throughout the data collection process. The analysis indicated that data saturation was reached during the final stage of the in-depth interviews, when participants from different stakeholder groups repeatedly reported similar issues, and no substantial new codes or themes emerged. Subsequently, focus group discussions were conducted to validate, confirm, and further elaborate upon the findings derived from the in-depth



interviews. This process enhanced the credibility, validity, and methodological rigor of the study by enabling cross-verification of the findings across multiple sources of evidence.

Results and Discussion

The process of temple subsidy corruption generally began when temples or temple administrators submitted funding requests to the National Office of Buddhism (NOB) through the established budget allocation procedures. Applications were reviewed by the relevant committees, and lists of eligible temples were prepared together with supporting documentation for budget approval. Once approved by the authorized authorities, subsidy funds were transferred to the designated temples in accordance with official administrative procedures.

The findings revealed that major vulnerabilities within this process were associated with discretionary decision-making in the selection of temples, the preparation of supporting documents, and the monitoring of budget expenditures, all of which lacked sufficient transparency. These weaknesses facilitated collusion among monks, government officials, and certain external actors who sought to benefit from temple subsidy funds. In several cases, arrangements were made to return a portion of the allocated funds after disbursement, a practice commonly referred to as the "Kickback Scheme." However, the findings indicated that such practices represented only one manifestation of a broader pattern of temple subsidy corruption. The study further found that corruption occurred systematically throughout the entire budget administration process, including the submission of funding requests, budget approval, fund disbursement, and the transfer of illicit benefits. Consequently, public funds intended for temple restoration and renovation, Buddhist education, and religious propagation were not fully utilized for their intended purposes. These practices undermined the principles of good governance, weakened transparency and accountability, and reduced public confidence in the financial administration of temples and the government agencies responsible for subsidy oversight, as illustrated in Figure 1.

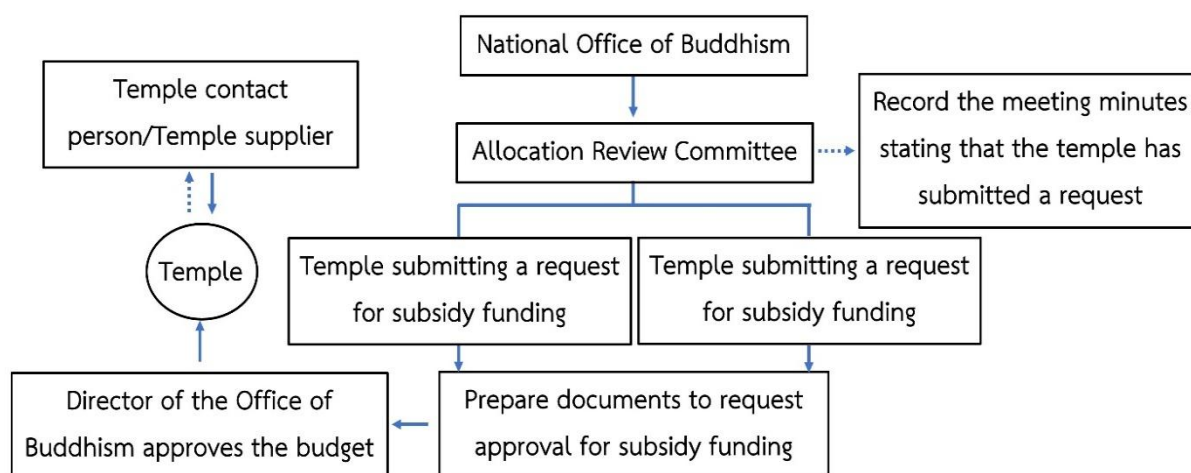


Figure 1 Diagram illustrating the process of corruption in temple subsidy budgets



The qualitative analysis of data obtained from informants coded ID01 – ID050 clearly indicated that temple subsidy corruption did not arise solely from the misconduct of individual actors but rather constituted a structural problem rooted in weaknesses within budget allocation systems, monitoring processes, and oversight mechanisms that were not fully aligned with the contemporary context of temple administration. Informants across all stakeholder groups consistently reported that the existing system allowed a high degree of discretionary decision-making, lacked transparency, and made retrospective auditing difficult. Representative quotations from interview participants

"...The Problem of Temple Financial Administration Is Not Merely the Result of Individual Misconduct; Rather, It Reflects Structural Weaknesses in The Budget Allocation System and State Oversight Mechanisms. These Weaknesses Create Opportunities for Excessive Discretion and A Lack of Transparency, Ultimately Undermining Public Trust in Religious Institutions..."

"...Strengthening Good Governance in Temples Requires the Design of a Balanced Governance System That Integrates Sound Accounting Standards, Targeted Auditing Mechanisms, And Meaningful Community Participation, While Respecting the Unique Context, Identity, And Administrative Capacity of Each Temple..." (FG1, 2026)

Previous studies by Tansrisook (2023) and Chunsom (2014) reached similar conclusions, particularly regarding the role of the state in the governance of temple administration. Representatives from government agencies and auditing organizations emphasized the importance of strengthening legal measures, oversight mechanisms, and sanctions to improve accountability. In contrast, some monks and community representatives expressed concern that excessive regulatory control could undermine public confidence and weaken the traditional identity of religious institutions. These contrasting perspectives reflect an inherent tension between state governance principles and the established practices of temple administration. The findings indicate that corruption involving temple subsidies in Thailand follows recurring patterns across multiple stages of the budget cycle, including project planning, budget allocation, procurement, financial disbursement, and reporting. Corruption was driven not only by individual misconduct but also by structural and administrative weaknesses, including fragmented oversight mechanisms, inadequate internal controls, limited transparency, overlapping institutional responsibilities, and insufficient accountability among relevant stakeholders. The findings further revealed that corruption risk varied according to temple size and organizational structure, with larger temples facing greater vulnerability due to more complex financial management systems and greater reliance on governmental procedures and external actors, whereas smaller temples generally operated under simpler administrative systems and were subject to closer community oversight. Most informants also acknowledged that budgetary reforms introduced after 2019, particularly earmarked subsidy allocations and multi-level screening procedures, had significantly reduced opportunities for corruption (Srisuwannaket, 2021). Nevertheless, the assessment of temple financial management



showed that important gaps remained in the implementation of good governance principles, particularly regarding transparency, accountability, participation, the rule of law, and effective financial oversight.

Discussion

These findings suggest that the sustainable prevention of temple subsidy corruption requires governance reforms that strengthen financial management systems, improve inter-agency coordination, reinforce accountability, and integrate state governance principles with Buddhist monastic regulations and community participation while recognizing the diverse administrative capacities of temples and the legal framework of the Thai Sangha. This interpretation is consistent with the findings of Ragsakaew et al. (2024), who emphasized the importance of balancing governance standards with religious and community contexts to promote transparent, accountable, and sustainable management of public resources.

The findings of this study addressed the research objectives by identifying the patterns and processes of temple subsidy corruption, examining the structural and governance factors facilitating corruption, evaluating the extent to which the financial administration of Thai temples aligned with the principles of good governance, and developing policy recommendations for sustainable corruption prevention. The discussion of these findings is presented as follows.

1. Temple subsidy corruption operated as a systemic process

The analysis of corruption case files from the past five years revealed that temple subsidy corruption occurred through multiple mechanisms, including the submission of inaccurate supporting documents, the misuse of development projects for private gain, and the return of a portion of allocated funds after disbursement. These practices extended throughout the budget administration process, from proposal submission and project approval to fund disbursement and post-project monitoring. The findings indicated that corruption was not the result of isolated individual misconduct but rather involved multiple actors operating within the budget allocation system. This pattern reflected characteristics of systemic corruption arising from weaknesses in administrative and oversight processes. The findings were consistent with Principal-Agent Theory, which explains that corruption becomes more likely when agents possess greater information and decision-making power than those responsible for oversight and accountability.

2. Structural and governance factors facilitated corruption

The study found that several structural conditions contributed to corruption, including centralized decision-making authority, excessive administrative discretion, inadequate field verification, the absence of integrated databases, and the lack of standardized accounting systems. These findings were consistent with Klitgaard's (1988) corruption framework, which proposes that corruption tends to increase when monopoly power and discretion are high while accountability is weak. Furthermore, the absence of integrated financial information systems contributed to information asymmetry between regulatory agencies and local temples, creating opportunities for data manipulation and ineffective oversight.



3. Case studies demonstrated governance failures as the root cause of corruption

The synthesis of corruption cases suggested that temple subsidy corruption was fundamentally associated with weaknesses in governance systems, particularly in transparency, accountability, participation, and internal control mechanisms. When evaluated against the principles of good governance, the most significant deficiencies were found in transparency and accountability. These weaknesses contributed to excessive discretion, inadequate monitoring, and limited public participation. The findings support the position of United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) (2013), which identifies good governance as a critical mechanism for preventing corruption and strengthening public trust in public institutions.

4. The financial administration of Thai temples demonstrated limited alignment with good governance principles

Although governance reforms were introduced following major temple subsidy corruption scandals, the findings revealed that many temples still lacked standardized accounting systems, public financial disclosure practices, and effective mechanisms for citizen oversight. Consequently, the financial administration of Thai temples demonstrated only limited alignment with good governance principles, particularly regarding transparency, auditability, and stakeholder participation. These dimensions remain essential components of effective public sector governance and corruption prevention.

5. Policy Implications and the Development of a Participatory Governance Framework

The findings suggested that legal sanctions and enforcement measures alone were insufficient to address corruption because the problem was deeply rooted in structural and governance weaknesses. Interview data and documentary evidence further indicated that temple subsidy corruption adversely affected public confidence in temples and relevant government agencies. Although this study did not directly measure public trust, most informants agreed that corruption scandals had increased public concern regarding the transparency of temple budget administration. Based on these findings, the study proposes a Participatory Governance Framework, referred to as the "TEMPLE Model." The framework integrates the roles of the National Office of Buddhism, the Sangha, temple committees, public auditing agencies, civil society organizations, and local communities in monitoring and overseeing the use of temple subsidy funds. It also incorporates digital accounting systems, centralized databases, public disclosure mechanisms, and community-based oversight processes. This integrated governance approach can enhance transparency, reduce information asymmetry, strengthen accountability among stakeholders, mitigate future corruption risks, and promote sustainable financial governance in accordance with the principles of good governance.

The findings suggest that the persistence of temple subsidy corruption in Thailand should be understood primarily as a governance problem rather than solely as a consequence of individual unethical behavior. Corruption opportunities arise when institutional arrangements fail to ensure effective transparency, accountability, coordination, and oversight throughout the



public budgeting process, indicating that systemic weaknesses, rather than individual misconduct alone, create conditions that enable corruption. This interpretation is consistent with contemporary governance literature, which emphasizes that corruption is more likely to occur where institutional capacity is weak, accountability mechanisms are fragmented, and monitoring systems are ineffective. The findings, therefore, imply that governance reforms should move beyond strengthening financial controls to establishing integrated accountability frameworks that combine regulatory enforcement, institutional coordination, digital financial management, stakeholder participation, and context-sensitive governance. Such reforms are particularly important in the administration of Thai temples, where financial management operates within both public administrative systems and Buddhist monastic governance. In this context, temple subsidy corruption should also be viewed as an ethical challenge that contradicts fundamental Buddhist teachings. Accordingly, the proposed TEMPLE Model provides a holistic governance framework by integrating modern governance principles with Buddhist values embodied in the Seven Aparihaniyadhamma (Condition of Welfare) (A.IV.(Thai) 23/21/31 - 32) (Mahachulalongkornrajavidyalaya University, 2017), the Suppurisa-Dhamma (The Seven Virtues) (D.III.(Thai) 11/330/333) (Mahachulalongkornrajavidyalaya University, 2017) and the Ten Principles of a Righteous King (J.(Thai) 28/176/112) (Mahachulalongkornrajavidyalaya University, 2017). Through this integration, the model promotes integrity, accountability, collective responsibility, and ethical stewardship in temple administration. This interpretation is consistent with recent international studies highlighting that sustainable anti-corruption strategies require governance systems that balance legal compliance with institutional legitimacy, local participation, and organizational capacity rather than relying solely on punitive measures or procedural controls (Mungiu-Pippidi, 2015). Consequently, the long-term prevention of temple subsidy corruption depends on strengthening governance ecosystems that integrate institutional reforms with ethical values, reinforce public trust, and promote transparent, accountable, and sustainable financial management across all levels of governance.

Originality and Body of Knowledge

The TEMPLE Model is an integrated conceptual framework developed to prevent corruption in temple budget administration. The model was formulated through an analysis of structural gaps in legal regulations, administrative systems, and public participation mechanisms. It consists of six key components: Strategic planning, financial control, information transparency, community participation, risk management, and on-site public disclosure. Its key characteristic is the transition from reactive, post-audit control toward proactive prevention and participatory governance.

The development of the TEMPLE Model is based on three major structural gaps.

First, the legal gap stems from regulations that allow broad discretionary power in budget consideration and approval processes. In addition, although abbots are legally recognized as public officials, many lack adequate knowledge and skills in financial and budget management.



Second, the administrative gap is reflected in the absence of separate accounting systems, resulting in mixed financial records and weak financial accountability. The findings also reveal insufficient monitoring and evaluation mechanisms, while budget disbursement is often disconnected from actual performance outcomes.

Third, the social gap is characterized by limited public access to information and minimal community participation in oversight processes. The low level of transparency has consequently contributed to declining public trust and reduced confidence in temple administration.

Overall, the TEMPLE Model emphasizes transparency, accountability, and participatory governance as core mechanisms for strengthening integrity in temple budget management and preventing corruption in a sustainable manner.

The TEMPLE Model consists of six key measures designed to strengthen transparency, accountability, and anti-corruption mechanisms in temple subsidy management.

1. Transparent Planning: A five-year strategic action plan aligned with the National Strategy should be developed to ensure systematic and sustainable administration.

2. Exclusive Accounting: Subsidy funds for specific projects should be separated from other temple accounts through a "Project-specific Account" system to prevent the misuse or leakage of funds.

3. Mandatory Disclosure: Information related to special subsidy projects for construction, temple restoration, and temple development should be publicly disclosed to enhance transparency.

4. Participatory Monitoring: A community participation mechanism should be established to enable local communities to monitor and oversee subsidy-funded projects through three stages of inspection: Before, during, and after project implementation.

5. Likelihood Prevention Strategy: This key refers to the prevention of corruption risks from the earliest stages of the budget administration process through the development of corruption risk management plans, the identification of potential risk points, the establishment of control measures, and continuous monitoring and evaluation. Particular emphasis should be placed on earmarked subsidy projects related to construction, temple restoration and renovation, and temple development, where corruption risks are more likely to occur and may have significant impacts on the effective utilization of public funds.

6. Exhibited Information Board: Public information boards displaying project details, budget information, and complaint channels should be installed to improve public access to information and strengthen accountability.

Therefore, six key measures are proposed to prevent and address these issues, covering planning, budget management, transparency, and public participation, as illustrated in Figure 2.

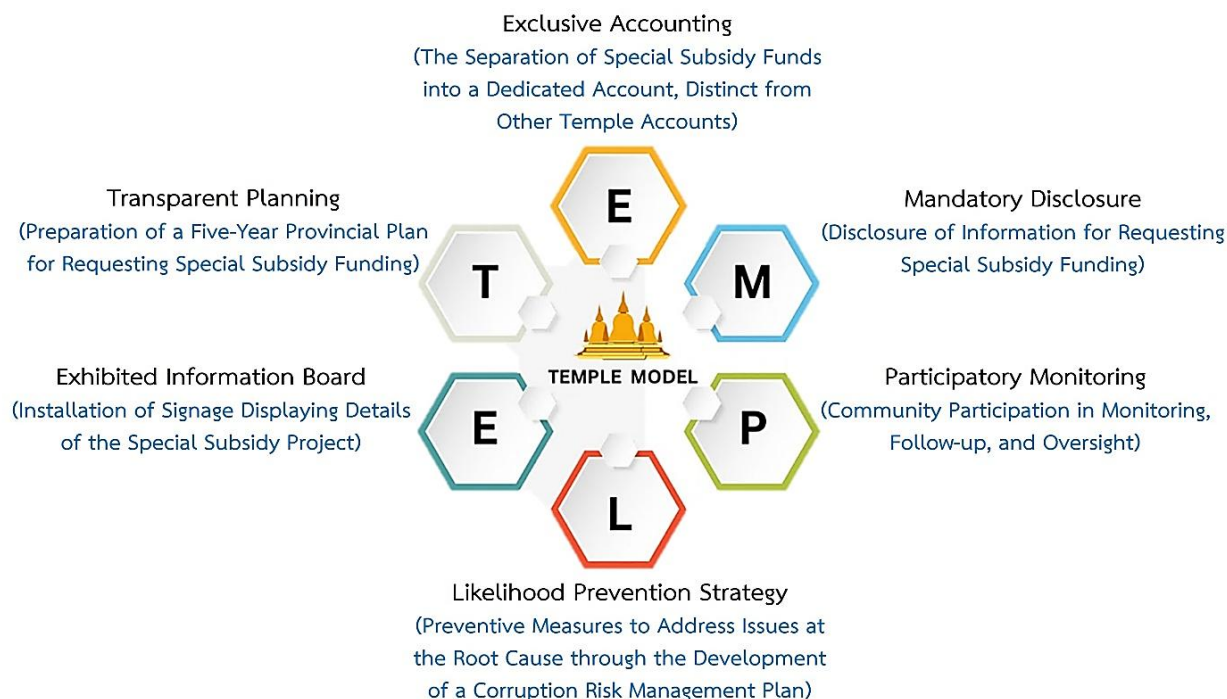


Figure 2 TEMPLE Model

The originality of the TEMPLE Model, when compared with existing governance frameworks, does not lie merely in the application of established principles such as transparency, accountability, and public participation, as these concepts have long been recognized in the governance and anti-corruption literature. Rather, its distinctive contribution lies in the development of a specialized Temple Subsidy Governance Framework designed specifically for the administration and oversight of temple subsidy funds. The model is grounded in empirical evidence derived from the analysis of temple subsidy corruption case files in Thailand, together with insights obtained from stakeholders directly involved in temple budget administration and oversight. Unlike conventional approaches that primarily emphasize post-audit control, the TEMPLE Model promotes a preventive governance approach by integrating a series of proactive measures throughout the budget administration cycle. These measures encompass budget planning, project-specific accounting, public disclosure, community participation, corruption risk management, and on-site disclosure mechanisms. By combining legal, administrative, and community-based governance dimensions within a single framework, the model offers a novel contribution that has not been clearly articulated in previous studies on temple budget administration and corruption prevention within religious institutions in Thailand.

Furthermore, the TEMPLE Model is developed from the analysis of three major structural gaps that facilitate temple subsidy corruption: The Legal Gap, the Administrative Gap, and the Social Participation Gap. Each component of the model is specifically designed to address these structural deficiencies. The TEMPLE Model consists of six integrated governance mechanisms designed to strengthen transparency, accountability, and corruption prevention in temple subsidy



administration. Transparent Planning (T) emphasizes that the National Office of Buddhism develop and regularly review a five-year strategic plan aligned with national strategies and related policy frameworks to ensure effective and adaptive budget management. Exclusive Accounting (E) requires temple subsidy funds to be maintained in separate accounts and used exclusively for their intended purposes. Mandatory Disclosure (M) promotes transparency through the public disclosure of essential project information, including project objectives, implementation schedules, budget allocations, contractual information, and project outcomes. Participatory Monitoring (P) encourages communities and stakeholders to participate in monitoring and oversight, thereby reducing corruption risks and strengthening public confidence. Likelihood Prevention Strategy (L) focuses on early-stage corruption risk assessment and preventive control measures to minimize opportunities for misconduct before it occurs. Finally, the Exhibited Information Board (E) enhances public access to financial and project information through publicly displayed information boards, reinforcing transparency, accountability, and good governance. Consequently, the six components of the TEMPLE Model do not function as isolated measures but operate as an integrated system that collectively responds to the three identified structural gaps. The model therefore serves as a Preventive Governance Framework aimed at reducing opportunities for corruption at the earliest stages of the budget administration process while simultaneously strengthening transparency, accountability, and community participation in the sustainable management of temple subsidy funds.

Conclusions and Recommendations

The study concludes that corruption in Thailand's temple subsidy system is a structural and systemic governance problem rooted in weaknesses in budget administration rather than the misconduct of individual actors. Evidence from corruption case files and key informants indicates that corruption occurs throughout the budget cycle, including budget requests, project approval, fund disbursement, and project monitoring, reflecting deficiencies in transparency, accountability, internal control, and oversight mechanisms. To address these challenges, the study develops the TEMPLE Model, an integrated governance framework that links three structural gaps (Legal Gap, Administrative Gap, and Community Participation Gap) with six governance mechanisms: Transparent Planning, Exclusive Accounting, Mandatory Disclosure, Participatory Monitoring, Likelihood Prevention Strategy, and Exhibited Information Board. The model advances a preventive and participatory approach to governance and represents a significant contribution to both the literature and policy practice on corruption prevention in religious organizations. Accordingly, the study recommends enhancing financial transparency and public disclosure in the short term, strengthening internal control and independent auditing in the medium term, and promoting participatory governance involving communities and civil society in the long term to reduce corruption risks, restore public trust, and ensure the sustainable administration of temple subsidy funds.

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