

**Diversity  
and Change  
in Charitable  
Giving in  
Thailand**

2022

Rosalia Sciortino

# Diversity and Change in Charitable Giving in Thailand

by Rosalia Sciortino

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Author: Dr. Rosalia Sciortino

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# Abstract

This paper examines the characteristics of charitable giving—including monetary, in-kind and in terms of voluntary time devoted to others—in Thailand today. In particular, it aims to show the diversity of giving values and practices co-existing in the country. So far, much attention has been given to the influence of Theravada Buddhism, as the majority religion, on the local concept of giving. Values of merit-making and filial piety have often been mentioned to stress how giving is deeply rooted in Thai culture and society. This, however, has led to a neglect of other cultural and social factors, and obfuscated giving practices among minority groups. The article challenges this presumed homogeneity of ‘Thai’ giving by describing how every group, while sharing some common socio-cultural notions has a rich tradition supported by its specific religious, spiritual, and socio-cultural beliefs and how the interplay of religious and ethnic dynamics with other social structures such as gender and class results in differentiated giving among diverse groups. Moreover, it shows that such diverse traditions and practices are being affected by the policy environment and new trends in the philanthropic sector and it questions whether charitable giving is sufficient or more structural and transformational forms of institutionalized giving are needed to resolving social problems. This article delves into these issues drawing on literature as well as on the writer’s own personal experience as a philanthropy practitioner in the region with the hope of inspiring further research in this area that takes into account diversity and change in giving.

# Introduction

Thailand has a reputation for being a generous country, with an established tradition of giving generally explained as ingrained in Theravada Buddhism, as the religion of the majority population. The *Charities Aid Foundation's* (CAF) *World Giving Index*, which measures giving globally based on the three indicators of helping a stranger, donating money for a good cause and volunteering time, has for years ranked the country among the top 20 overall and among the top 10 in donating money. However, last year, Thailand fell from 16<sup>th</sup> to 62<sup>nd</sup> place on the overall ranking and from 5<sup>th</sup> to 22<sup>nd</sup> place on the score of donating money. This worst performance ever, is mainly due to the significant reduction in the percentage of people who donated money in the month preceding the interviews from 68 to 53 percent (CAF 2018). On the other indicators, there was also a reduction, but for Thailand 'helping a stranger' and, especially, 'volunteering' have consistently been of lesser significance. This has brought Pahonyolthin (2017: 189) to conclude that for Thais "time is the rarer commodity" and they prefer donations as the means of charitable giving "since it is easy to do 'with no strings attached'". Myanmar, another majority Theravada Buddhist country in Southeast Asia, also went down from 1<sup>st</sup> to 9<sup>th</sup> place, while Indonesia, the largest Muslim-majority country in the world and the region, topped the Index for the first time (CAF 2018; see Table 1).

These observed changes in charitable behavior in Southeast Asian countries suggest that there is more at play in giving than specific religious beliefs. To start with, it is improbable that the significant drop for Thailand (and Burma) and the rise of Indonesia on the global scale is caused by sudden changes in the level of faith since the time interval is simply too short for affecting deeply entrenched beliefs. At the same time, the variety of countries in the Index's top 20 positions as per Table 1 suggests a diversity of faith-based and secular giving traditions shaped by distinct national contexts. This, prompts us to look closer not only at the drivers of giving, but also at the socio-cultural, economic and political environments that enable or inhibit such drivers. As a matter of fact, according to the 2018 World Giving Index report, people in Thailand were discouraged from donating by very contextual factors such as the crackdown on financial mismanagement in the Buddhist temples and more stringent restrictions on donations to monks (CAF 2018; Ferquenst 2017, 2017a; see also below). Moreover, the same report notes that the worsening of economic conditions globally is causing a general shift away from donating money. This is reflected in the overall decrease in the number of people

reporting making financial contributions to a charity and in the parallel increase in the number of people reporting helping a stranger and volunteering for two years in a row (CAF 2017; 2018).

**Table 1: Top 20 countries in the CAF 2018 World Giving Index with score and participation in giving behaviors**

Countries	CAF World Giving Index ranking	CAF World Giving Index score (%)	Helping a stranger (%)	Donating money (%)	Volunteering time (%)
Indonesia	1	59	46	78	53
Australia	2	59	65	71	40
New Zealand	3	58	66	68	40
United States of America	4	58	72	61	39
Ireland	5	56	64	64	40
United Kingdom	6	55	63	68	33
Singapore	7	54	67	58	39
Kenya	8	54	72	46	45
Myanmar	9	54	40	88	34
Bahrain	10	53	74	53	33
Netherlands	11	51	52	66	37
United Arab Emirates	12	51	68	62	23
Norway	13	50	54	65	32
Haiti	14	49	62	54	31
Canada	15	49	57	56	33
Nigeria	16	48	71	36	37
Iceland	17	48	50	65	27
Malta	18	47	53	64	25
Liberia	19	47	80	14	47
Sierra Leone	20	47	80	23	37

Source: CAF, 2018: 11

Taking the hint from these global comparisons, this article probes charitable giving—including monetary, in-kind and in terms of voluntary time devoted to others—in Thailand linking individual perspectives to structural and contextual factors. It examines how different groups in society are driven by an array of religious and cultural beliefs and how the interaction of these with other social structures such as gender and class results in differentiated giving. In particular, it shows, that besides the dominant influence of Theravada Buddhism, other religious and spiritual traditions

shape giving values and practices of minority groups, contributing to the altruistic stand of the country. The different forms of giving, including individual, corporate and non-profit, will be discussed and the impact of societal arrangements and public policies on them will be examined. In doing so, the article exposes a growing tension between ‘charity’ directed at relieving immediate suffering and ‘philanthropy’ as aiming to improve opportunities for those left behind, and when strategic, to address the root causes of social problems.<sup>1</sup> To delve into these issues, the article draws on literature as well as on the writer’s own personal observations made while serving as a philanthropy and international development practitioner in the region.<sup>2</sup>

## Interdependence and Reciprocity Shape Benevolence

Thai dominant culture is supportive of individual giving and showing concern for the others. An early study of philanthropy recalls how water jars were traditionally placed in villages outside people’s homes for thirsty passersby, and food and shelter were provided to travelers, even if strangers (APPC, 2001). Other studies note that Thai people have great social awareness of the interdependence on each other rather than counting on government interventions, as more formal social protection benefits were, and still are, insufficient. In the same way children are dependent on their parents for support during their growth, it is expected that parents will be dependent on their children for support during their aging. Beyond the nuclear family, poorer family members are dependent on (and expect) the generosity of richer relatives (Tayler 1997).

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<sup>1</sup> A simple example “is the difference between sending pain-killers to malaria patients, which is charity, versus educating the public in affected areas or supporting medical research teams in finding a cure for malaria, which are philanthropy” (Philanthor 2018).

<sup>2</sup> From 1993 to 2015 I served as program officer in the Ford Foundation’s Jakarta and Manila offices, regional director of the Rockefeller Foundation’s Southeast Asia Office in Bangkok, senior health adviser AusAID and regional director for Southeast and East Asia at the International Development Research Centre (IDRC) in Singapore.

In a hierarchical society with great wealth divides—in the last decade the GINI coefficient of Thailand has fluctuated around 4.5 indicating high and persistent levels of inequity—<sup>3</sup> interpersonal dependence is structured along a patron-client relationship model in which persons of higher status and position are considered morally responsible for the well-being of those with less fortune, in exchange for their gratitude, loyalty and/or service. The ‘patron’ is expected to be benevolent and generous:

He is to provide protection, emotional support, favors, cover the mistakes of his subordinates and reward them lavishly. He should help manage their personal affairs from hospital bills to education costs or to funerals. These favors may even extend to other members of his subordinate’s family. He should be forgiving, generous with time and effort to help... He should be generous (Tayler 1997, p. 29).

A boss should be forgiving of a subordinate who has made a big mistake. A teacher should be generous with time and effort in order to help his students. A rich person should be generous with tips to servants and donations to beggars (Holmes & Tangtongtavy 1995, p. 31).

In fulfilling social obligations, the patron will collect *bun khun* or *phra khun* roughly defined as “indebted goodness’ and described as “any good thing, help or favor done by someone which entails gratitude and obligation on the part of the beneficiary” (Smuckarn 1985:169). Based on these values, a support network has developed, which is based on the provision of benefits and favors, including financial and in-kind donations, to be eventually reciprocated in some forms (and not always in equal manner). In the chain of giving, the grantor by exercising *mettaa karunaa* (mercifulness and kindness) places the receiver in the position of being grateful for the kindness received and obliged to return it, thus exchanging generosity for *kantanyoo rookhun* (gratitude and indebtedness) (Komin 1990, Mulder 1996, Titaya 1976).

Much has been written on reciprocity and to what degree *bun khun* is based on building a spontaneous sense of gratitude and to what extent it contains a transactional element. Persons (2016) recommends to view it as a continuum “of relational behaviors with similar ilk, but with different dynamics” ranging from ‘affectionate *bun khun*’ or uncalculated acts of kindness to ‘instrumental *bun khun*’ or acts that expect the receiver to reciprocate in a manner beneficial to the giver,

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<sup>3</sup> <http://thaiembassy.se/wp-content/uploads/pdf.pdf>

with most exchanges being somewhere in the middle and blending these two opposites.

Irrespective of the interpretations, we can assume that culturally in Thailand, giving pivots around the paired concepts of obligation and reciprocity and that it is instrumental in constructing and maintaining social relationships. This, especially, but not only, between persons of different social status thus contributing to framing and offering justification for society's hierarchical order and structures.

## Merit Making Drives Giving in Theravada Buddhism

Socio-cultural values also influence and are influenced by spiritual and religious beliefs. As the religious expression of a majority of the Thai population, Theravada Buddhism, in its culturally-specific syncretistic blend with Brahmanism and animism, is particularly significant in elevating giving beyond the human sphere. Like all major religions, Buddhism too envisages generosity or giving, as one of the “perfections” (*paramitas*) of Buddhism to be practiced unselfishly and without any expectations of reward, praise or self-satisfaction.<sup>4</sup> Also, as told in the most celebrated *jataka* story of Prince Vessantara —the last reincarnation of the Buddha prior to his rebirth as Siddhattha Gotama, who exemplifies the perfection of generosity— giving is meant to release greed, attachment and self-clinging (Cone and Gombrich 2011).

In daily life, however, application of religious norms has become impregnated by the core cultural values of obligation and reciprocity, but now repositioned according to more intangible fundamentals. Traditionally, local communities were built around a temple, which functioned as spiritual and social center thanks to the devotees' charity. Donations enabled the functioning of the temple and its religious activities and the subsistence of ordained monks and nuns, with some part being returned to the community through education, health and other social services and provision of financial support to underprivileged groups (APPC 2001). In the course of time, urbanization and other socio-economic transformations have changed the spatial arrangements, but have left untouched the reciprocity notion at the core of the temple-community relationship. To this day, the monastic order (*sangha*) relies on

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<sup>4</sup> <https://www.learnreligions.com/charity-in-buddhism-449556>

the generosity of the laypersons for its maintenance and undertaking of religious duties, while the laypersons expect to receive in exchange spiritual fulfillment and, at times, socio-economic support (Swearer 2010).

This mutually beneficial interdependency is based on the premise that, by undertaking merit-making, especially of the type of *dānamaya* or meritorious action of giving, the devotees can access spiritual power believed to be associated with the monkhood. This, because of the monks' adherence to the teachings of the Buddha's (*dharma*) as well as the charisma some of them derive from psychic and healing powers (Swearer 2010). An extended body of work since the 1950s by both Thai and foreign scholars (Benedict 1952; Keynes 1983; Klausner 1971; Saiyasak 2006; Terwiel 1975), documents and explains how this acquisition of spiritual benefits through reciprocity is linked to culturally-defined syncretic interpretations of the core doctrines of kamma (Sanskrit, *karma*) rebirth (*saṃsāra*), and merit (*puñña* in Pali and *bun* in Thai):

Reciprocal exchange emerges from the donor-recipient relationship found in merit-making rituals. The layperson-donor offers material gifts for the benefit of the monastic order. In return, the virtuous power of the sangha engenders a spiritual reward of merit (*puñña*), thereby enhancing the donor's balance of kamma/karma, which in turn, affects the status of the person's rebirth on the cosmic scale. All ritual situations, in which presentations are made to the monastic order, function in this way. These include acts as frequent and informal as giving food to monks on their morning alms rounds (*pindapata*), to the annual and formal presentation of new robes and other gift to the sangha at the end of the monsoon rains retreat after the October full-moon day (Swearer 2010, p. 19).

Through the practice of merit-making or *tham bun* in Thai language, devotees can accumulate good deeds and thus good karma for themselves and their older relatives and reduce demerit (*bap*) and thus bad karma. By doing so, they hope to positively affect their present life as well as the cycle of rebirth and reincarnations of future lives. In the present, Thai Buddhists derive happiness from giving. Recent studies by NIDA show that giving, especially when in terms of objects or money (rather than volunteering) leads to a higher happiness level than not giving at all and that religious giving enhances the happiness level. Buddhists who regularly give for religious purposes and particularly those dedicating offerings to monks reach the highest happiness level since it is believed that such acts provide great merit (Pholphirul 2014, Apinunmahakul 2014).

Besides happiness, merit-making, as part and in addition to religious observance, is meant to bring peace and wealth to the devotees and their families; help them overcome obstacles or misfortunes such as accidents and diseases; and improve their destiny after death, eventually enabling them to reach *nirvana* as the ultimate goal of the Buddhist path and the release from rebirths in *saṃsāra*:

A gift is given, an offering is made, a sum of money is donated in the expectation of some kind of return, varying from an immediate and practical benefit to a general sense of well-being or even spiritual attainment (Swearer 2010, p. 22).

## Diversity in Buddhist Merit-Making

The values associated with the concept of generosity in Thai Theravada Buddhism are translated in a multitude of merit making acts that can be organized in five main categories:

- 1) Direct material and financial support to feed and dress the monks and for the maintenance and construction of temples.
- 2) Ordination into the monkhood for males. As women, are not being allowed to be ordained in Thailand, they can only attain indirect merit through the ordination of their sons and grandsons).
- 3) Observance of the five Buddhist precepts forbidding killing, lying, stealing, committing adultery and drinking intoxicants and Buddhist days and performance of sacred rituals and ceremonies.
- 4) Implementations of tasks in the presence of monks or in religious rituals.
- 5) Provision of support to parents, elders and charity causes such as for the welfare of the poor, disabled and orphans (Summarized from Saiyasak 2006, pp. 6-11).

These multiple merit-making efforts are viewed as personal in nature benefiting and giving happiness to those who conducts them. In the words of Tambiah (1970, p. 54): “from the doctrinal point of view the quest for salvation is a strictly individualistic pursuit”. After earning the merit for oneself, the merit-maker can eventually ‘reallocate’ some of it to his/her parents and elders, even if deceased. At the same time, merit making activities in their actualization may involve larger social units, ranging from the family and the household to the extended kin group and the entire village (Tambiah 1970; Saiyasak 2006).

How people prioritize depends also on the context in which giving practices are embedded. During his fieldwork in the 1960s, Tambiah asked villagers in the predominantly rural and relatively underprivileged region of Northeastern Thailand (Isan) to rank the priorities of various merit acts. They ranked giving donations to build a temple as the most meritorious act while meditation was in their view the least meritorious. This even if in contradiction with canonical Buddhism (Pāli canon), which praises meditation (*patibāṭ bucha*) more than the giving of material things (*āmisā bucha*) as an act of worship (Tambiah 1970; Feungfusakul 2020).

In the Isan mix-culture area bordering Laos and Cambodia merit-making is epitomized by collective ceremonies. Local communities traditionally follow a calendrical cycle of twelve collective ceremonies of both Buddhist and pre-Buddhist origin called *Prapheni Heet Sibsong*.<sup>5</sup> The ceremonial cycle refers to the agricultural seasons and provides a spiritual orientation for the community that emphasizes harmonious co-existence among the villagers and interdependence between laity and monastic order. The ceremonies are an opportunity for the monastic order to fulfil its material needs of food, shelter and clothing from community donations and volunteering. At the same time, they enhance “the potentiality of accumulation of merit” for the devotees as their participation in these time-consuming and expensive ceremonies is viewed as “an act of merit-making symbolizing self-sacrifice, dedicated effort and devotional zeal” (Visuddhangkoon 2015, p. 4, 9)

Foremost among these collective merit-making rituals, is the *kathina* ceremony. This cycle’s closing event, at times lasting few days, consist of offering of robes (*kathin*) and other necessities to the monks, including banknotes attached to a wishing tree, for the primary support of the monastery. Conducted annually, also in other parts of Thailand, in the four weeks following the end of the Buddhist Lent, *kathina* is believed to provide high-value merit to all those involved and particularly its sponsors:

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<sup>5</sup> For a detailed description of the 12 ceremonies see Visuddhangkoon 2015.

Kathin sponsors, the owners or lords of the ceremonies, receive merit (bun) and honour (kiat) through their generosity to Buddhist monks. In ritual they show (sadaeng) and build (sang) transcendent virtue (barami...), which is synonymous with credibility... Urban kathin sponsors are commonly said to gain the trust (khwamwai-cai, lit., the quality of being 'put in the heart') of villagers when they offer kathin to village monks... (Gray 1991: 46)

The thus acquired credibility has political and economic value and is of interest also to sponsors from outside the local community. In spiritual terms, this reflects the sponsors' traditional thought, aligned with the normative unselfishness ideal, that anonymity enhances merit, but also their higher regard for upcountry monasteries considered more sacral than urban ones in their closer adherence to the monastic ideal (Swearer 2010). More pragmatic reasons have, however, also been noticed. Collective ceremonies and especially *kathina* are an expression of cultural politics, with politicians and business ventures exploiting the occasion to gain much needed popular support through their sponsorship. A study, for instance, documents as a well-connected commercial bank expanded its presence in the Northeast through *kathina* sponsorship (Gray 1991). More recently, it has been observed that local women with foreign spouses living abroad or in between countries invest heavily in such ceremonies as a sign of belonging and also to express an improved economic status (Lapanun 2019).

More generally, the individual and social dimensions of merit-making are both affected by social determinants like gender, socio-economic status and ethnicity resulting in differentiated practices. Starting with gender, the patriarchal underpinning of societal arrangements entrusts men with a leading role in merit-making ceremonies while women are consigned to a supportive role when not precluded from the activities. Women are assigned to preparing and giving the daily food offerings to the monks and undertaking other domestic tasks in performing rituals. To compensate for their being barred from ordination and thus for their inability to earn merit for themselves and their parents that way, they are expected to show filial piety through provision of household support even when they no longer live together. Popular wisdom considers women to be in greater need of merit because of their supposedly subordinate gender —this even if “Buddha himself acknowledged that there is no spiritual difference between men and women”—<sup>6</sup> and therefore expect them to express greater devotion and give more (Kirsh 1972).

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<sup>6</sup> <https://www.chiangmaicitylife.com/citynews/features/white-robos-saffron-dreams-a-look-at-gender-inequality-in-thai-buddhism/>. See also <https://www.chiangmaicitylife.com/citylife-articles/breaking-through-buddhism/>

Poorer people are also considered in greater need of merit making, their underprivileged position in this world being again taken as an indication of lower stand on the spiritual scale, which in turn requires greater acts of beneficence to be upturned. In the Northeast, the intense merit quest of Isaan villagers has been explained in terms of their anticipation to reduce farm hardship and uplift their lower socio-economic status (Keynes 1983). More generally, past studies indicated that poor gave proportionally more than wealthier people in an effort to improve their present cosmic conditions and escape a similar fate in a next life (Pfanner and Ingersoll 1962). Notwithstanding the specificity of the proposed cultural explanation, this pattern is per se not exceptional as also in other countries wealth is not a direct predictor of giving (Sciortino 2017). However, for the public, it is the absolute and not so much the proportional value of resources invested that get attention since wealth is “a sign of merit already made; a reward for merit already made; and a means for making more merit” (Pfaffer and Ingersoll 1962, p. 356). This implies, that while the poor are supposed to donate to improve their conditions, the rich are expected to significantly engage in merit-making not only to continuously maintain and enhance their position, but to corroborate in the eyes of society their privileged status in both the material and the intangible world.

Merit-making behavior is also shaped by ethnicity. The vivacity of collective merit-making practices of the Isaan population in the Northeast has already been mentioned as being more pronounced and with more nuances than in other parts of Thailand. Among the Sino-Thai communities across Thailand with their particular blend of Thai Buddhism inclusive of Theravada as well as Mahayana Buddhism and Chinese Confucianism, merit making practices also have their particularities. While they show similar patterns to the overall Thai Buddhist population, there is greater emphasis on giving to charity, particularly for educational purposes, rather than offering alms to monks especially among the younger generation. Family solidarity and provision of financial support to parents and the extended clan is also stressed. As the Confucian codes emphasize loyalty and filial piety (Basham 2001; Morita 2019; Feungfusakul 2020).

A study of Chinese temples in Phuket (Kataoka 2012) shows that merit-making for the Chinese community there has indeed wider connotations ranging from religious and ritual-oriented activities, like attending and making contributions to Chinese temples; supporting Mahayana chanting of Chinese sutras in the Hokkien dialect (*songkeng* ritual) as well as Theravada Buddhism chanting in Pali (*suat mon* ritual); and giving to the Sangha, to undertaking philanthropist-oriented activities such as donating to foundations, to native place associations (Hokkien, Hailam, etc.), to Chinese schools and hospitals as well as to charity organizations under Royal Patronage like the Thai Red Cross Society. According to the study’s author, this is also related to the fact that in Thailand, Chinese temples, formally are not considered “religious places” and fall fully under the Ministry of Interior as they are not registered with the Religious Affairs Department (RAD) and are generally

staffed by laypersons. In turn, this fosters the perception that merit-making does not need to be centered on *sangha* affiliated temples and monks and that it works also with volunteering and donating to non-religious causes. In this context, giving is far from anonymous, with names of donors publicly listed in the order of the amount donated and framed pictures of major benefactors hanged on the premises of the institutions they contributed to, thus putting social pressure on the wealthier to contribute significantly. These customary practices to recognize beneficence are also common in Chinese communities in other parts of Thailand. For Bangkok, it was noted already decades ago that in the Thai Chinese community “public recognition, community goodwill and some fame can be gained by donating money” and that charity is a path to social prominence and *viceversa* (Coughlin 1960, p. 57)

## Merit Making in Other Religious Traditions

Interestingly, the concept and practice of merit-making extend beyond Buddhism, assuming original connotations according to the setting. Irrespective of their specific doctrines, diverse religious traditions seem to find common ground in “*tham bun*” as a Thai idiom denoting merit-generating rituals and conduct for general religious activity (Joll 2014; Keyes 1983). Various studies of both Catholicism and Protestantism in Thailand, for instance, highlight how the practice of merit-making has been transposed across religious and cultural boundaries becoming a dominant feature of Christian religious activities (Cohen 1994; Hughes 1984). In spite of the distinct visions of the afterlife, Thai Christians do seek to achieve better conditions in this life and beyond as a reward for their merit-making and their keeping to religious precepts. Even if missionaries may not always approve of what they see as an “indigenization” of Christian religion, the general principle of an individualistic karmic path requiring one to do charitable deeds to attain benefits in return is well ingrained among believers. These deeds may be somewhat more oriented towards helping others rather than focused on religious acts for inner fulfilment, but in Hughes’ (1984, p. 30) words “both reasons for making merit are found among both Christians and Buddhists. The difference between them is one of degree rather than kind”.

Merit-making is also common among the Muslim Thai and Thai speaking Malay communities in Southern Thailand. Although some fundamentalist groups are aiming to “purify” Muslims practices from what are considered “extraneous” elements

of the Islamic faith, most believers consider merit-making own to their faith and tradition. As one of the informants in Joll's research on Muslim merit-making in Southern Thailand (2012) puts it:

You know, merit is a Thai religious thing to do—regardless of whether you are a Muslim or a Buddhist. We must make merit! If we do it with our heart, we believe that everything will be good for us—no matter whether we are a Muslim or Buddhist (Joll 2012, p. 85).

Through a process of syncretic cultural and linguistic merging over the course of the last hundred years, merit-making has become embedded in Malay and Islamic terms. In this case, merit is generated through the enactment of locally occurring Malay *adat* (traditional custom), and universal normative *amal 'ibadat* (worship) prescriptions for the purpose of a better life, death and afterlife until the Day of Judgment and for the benefit of deceased relatives and friends. In Southern Thailand, variations in the types of merit-making are many and so are the terms, of Sankrit, Thai, Malay and Arabic origin, used to refer to them (see Table 2 and 3). Common across these various forms is that to earn salvific merit, one has to do more than what is already beholden by religious prescriptions. In relation to charity, *sadaka* (in Arabic *sadaqah*) or voluntary giving to people, both Muslims and non-Muslims, to whom one is not indebted, is considered a supererogatory act that earns the maker merit (Joll 2012; McCleary 2007). Along these voluntary, merit making, contributions, Muslim Malay in Southern Thailand perform many other charity acts both voluntary and mandatory as prescribed by Islam.

**Table 2: Thai and Pattani Malay Merit-Making Terms**

English	Thai (Th.)	Pattani Malay (PM.)
Merit	Bun, phonlabun	Pahala, bajuke
Merit-making	Tham bun	
Prayer (salat)	Lamaat	Semaye
Reading the Qur' an	Aan al-Qur' an	Baco kure
Acts of charity	Tham than	Sedekoh
Fasting	Thue sin ot	Poso
Pilgrimage	Sewaeng bun, tham haj, pai Mekkoh	Wa' haj, wa' haj, gi Mekkoh

Source: Joll 2012, p.85

**Table 3: Thai and Pattani Malay Terms for Social and Merit Making Feasts**

English	Thai (Th.)	Pattani Malay (PM.)
Feat	Tham bun, kin bun	Wa' make
Circumcision feast	Tham bun khaw sunnat	Make pulot
Hair-cutting, and naming feast	Aqiqoh	Make pulot, aqiqoh
Wedding feast	Ngaan liang	Walimah, make pulot
Funeral feast	Tham bun samrap phu sia chiwit	Wa' arwoh, wa' ngatek
Mawlid feast	Tham bun mawlid, ngaan mawlid	Wa' mawlid
Housewarming feast	Kuen baan mai	Naik rumoh baru

Source: Joll 2012, p.85

## Muslim Giving In-Between Duty and Solidarity

The Muslim population, a minority in most of the country except for the four southernmost provinces, has a well-established tradition of giving grounded in Islamic theology. The Qur'an stresses the importance of generous acts "suggesting that God's mercy and protection is available not only through prayers, but through the involvement of giving as well" (Hasan 2006, p.2). With giving, believers can show gratitude to the Almighty, purify their surplus earnings and express solidarity to the neediest members of the *ummah* (Muslim community).

Broadly speaking, Islam distinguishes between giving to meet religious obligations and giving performed as a voluntary charitable act. Under the first category, Muslims are obliged to support indigent relatives and pay an obligatory charitable wealth tax (*zakat-ul-mal*; '*zakat*' afterwards) to care for the poor and those in need. According to Islamic jurisprudence, as interpreted by the Sunni branch of Islam dominant in Thailand, all sane and adult Muslims who possess wealth beyond a certain prescribed minimum (Nisab) are expected to pay *zakat* of about 2,5 percent of their savings to be used to uplift the poor and help those who are

troubled and in hardship.<sup>7</sup> This ‘redistribution’ tax should in principle be collected and managed by the Islamic State, but when this is not an option, alternative arrangements may emerge. Neighboring Muslim-majority countries Malaysia and Indonesia, have recently seen the establishment of semi-government organizations and the development of independent philanthropic organizations specifically devoted to the professional management of *zakat* in support of a wide range of charity, development and social justice programs. This is not the case in Thailand, where a national system for managing the *zakat* has yet to materialize and collection and distribution of individual contributions remains informal and traditionally structured. Generally, Muslims in Thailand calculate by themselves the amount of *zakat* to be donated and give it directly to disadvantaged families in their network on the occasion of the end of the fasting period or Ramadan (so-called *zakat Fitrah*). More rarely, they trust mosques or religious educational institutions in their community to distribute the *zakat* on their behalf, and few also give it to Islamic organizations. In Bangkok, the most prominent are the Islamic Bank of Thailand, the Islamic Committee of Bangkok, and the Foundation of Islamic Centre of Thailand (Sitisan 2010). Studies conducted so far on *zakat* management have concluded that few pay *zakat* formally and that not many institutions have the capacity to manage funds efficiently (Rimpeng 2018) —a feature this last that, as we will see later, is also shared by religious institutions of other faiths. It is also noticed that centralistic efforts by the Chularajamontri and the National Islamic Committee, as the highest Muslim authorities in Thailand, to establish a Charity and Zakat Fund have not resulted in the expected accumulation of funds as religious leaders at lower administrative levels prefer to directly care for the needy in their community (Pitsuwan 1988).

The role of mosques and religious educational institutions is greater with regards to voluntary giving, as they are the main recipients and managers of cash, in-kind or usufruct grants and charitable endowments (*waqf* or plural *awqaf*) given by wealthier members of the community for the benefit of the *ummah*. More particularly, the *waqf* typically involves donating a plot of land, building or other assets in perpetuity for a specific religious or charitable purpose. In the first case, the *waqf* is used for the establishment, maintenance and running of religious institutions including mosques and Islamic schools and cemeteries, while in the second it foresees funding public services in disadvantaged areas from education and health services to infrastructures (Sindima 2018).

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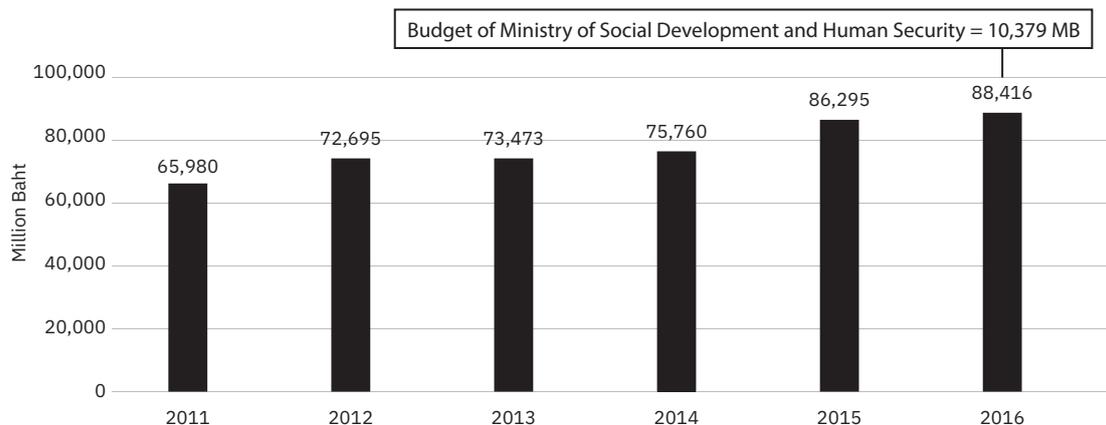
<sup>7</sup> There are eight categories of people who can receive *zakat*: the poor, those in difficulties, *zakat* administrators; “those whose hearts are to be reconciled” or potential and new converts; those in bondage (slaves and captives); the debt-ridden; in the cause of God; and the wayfarers (Sindima 2018).

In Thailand, it is common for the land for mosques and Muslim cemeteries to have been given as *waqf*, sometimes as far as centuries ago. Mosques and Islamic boarding schools and other education institutes also receive productive land to help them earn some income for their maintenance and expansion. In the four Southern provinces, *waqf* is in the form of open land, houses, apartments, and rubber and coconut plantations. Transfer is customarily conducted on the bases of trust, with the *imam* (religious leader) receiving it informally on behalf of the institution. This lack of documentation at times causes conflict with the donor's heirs and other third parties, including the State (Prapertchob 1991). The diversity of *waqf* arrangements further complicate oversight. Contrary to general assumption, the Muslim population in Thailand is far from homogenous with Malay Muslim in the South, Cham Muslim, Thai ethnic Muslims and Indian Muslim predominantly in Central Thailand and Hui, Pakistanis and Afghans predominantly in the Northeast. Besides ethnic diversity, Muslims also show diversity in their belonging to the four different Sunni schools of thoughts, namely Shafii, Hanafi, Hanbali and Maliki. These schools apply different sub-doctrines to regulate the endowing of land, property and finance and its scopes and beneficiaries (Brown 2014). Irrespective of the cultural and theological differences, too detailed to be reported here, we can generalize saying that for the Muslim community in Thailand like in other parts of the world "the *Waqf* endowment is a process of anticipating and managing the future: a hereafter future for the person making the *waqf* endowment, and za worldly future for the person benefiting from it" (Raissouni, 2001).

## Faith Drives Individual Giving to Religious Causes

The multiplicity of religious and cultural giving practices translates into significant financial resources and specific giving patterns. Some indications of the amounts at stake are provided by the National Statistical Office (NSO) since its annual nationally-representative socio-economic household survey includes information on giving among the data on household expenditures. As extrapolated by the Thai Development Research Institute (TDRI) these data show that the total amount of household giving has increased from 65,980 million baht in 2011 to 88,416 million baht in 2016 or about 0.6 of the gross domestic product (GDP) which is higher than the expenditure budget of the Ministry of Social Development and Security in the same year namely 10,379 million baht or 0.4 percent of GDP (in Chirapaisarnkul 2019).

**Figure 1: Total Accumulated Amount of Household Giving in Thailand 2011-2016**



Source: TDRI (calculation based on the Household socio-economic survey conducted by the National Statistical Office as displayed in power point presentation by Chirapaisarnkul 2019)

In giving, people have a wide range of possible beneficiaries at their disposal. Besides giving to other individuals they can choose among the typical charitable and philanthropic institutions common to most countries such as faith-based charities, international and national non-for-profit organizations (NPOs) or civil society organizations (CSOs), social enterprises and foundations or opt for supporting institutions specific to Thailand like the royal foundations and projects (Wattanasiritham, 2007). Yet, not all possible choices receive the same consideration. Faith is a fundamental driver of charitable giving in general (Apinunmahakul 2014), but, as can be expected also from the previous sections, it does result in a clear preference for giving to religious causes and institutions, when not donating to relatives and social contacts.

This is clearly reflected in the NSO data: among the households that give —as it needs to be recognized here that a large proportion does not do so— the great majority donates to religious causes of various denominations and this has been a constant across the years up to the most recently published household survey (NSO 2018). Kanchanachitra (2014) using a sample of 39,513 households from the 2011 NSO survey with giving activities in the month preceding the interview, shows that of these the vast majority or 93 percent contributed financially to religious activities. The other two identified patterns of giving, namely giving of money or material to persons outside of the households and donations to charitable institutions scored much lower. Only 20.2 percent of the selected household sample gave based on personal relationships, assumingly mostly to parents, children or other relatives who did not reside together, and part of the donated amount could actually entail economic transactions. The most formal form of giving was less practiced, with only 17.8 percent of the household sample donating to charities, foundations and non-profit organizations (Kanchanachitra 2014, p. 5).

Interestingly, in terms of amount of money given by each household, people tend to honor personal connections. As discussed also before, it is customary for Thais to support less advantaged relatives and to provide financial contributions towards the costs of marriages, funerals and other life events of friends and colleagues (Phaholyothin 2017). As Table 5 shows, for the same 2011 NSO household sample mentioned above, the amount given to other individuals is much higher than that given to religious institutions or causes (in the table “merit”) and donations to non-religious institutions—737 baht, 250 baht and 25 baht per month per household respectively (Kanchanachitra 2014, p. 6). This pattern also results from the most recent NSO survey (2018) and is in line with the general preference in Southeast Asia countries for giving more substantially to individuals known to the donor rather than to organizations, with the possible exception of religious institutions (Sciortino 2017). That said, some caution is recommended in interpreting the data, since as noted above the amount granted to other individuals may include payments other than actual giving, such as support to parents to raise one’s own child(ren).

**Table 4: Average amount of money expended in each category of giving (in baht), 2011.**

Sent out		Merit		Donation	
All households	Only households that send out money	All households	Only households that send out money	All households	Only households that send out money
737	3,650	250	269	25	139
n = 39,513	n = 8,922	n = 39,513	n = 36,848	n = 39,513	n = 8,674

Source: NSO Household Socio-Economic Survey in Kanchanachitra 2014, p. 6

The same study of Kanchanachitra (2014) also notes that different household characteristics affect giving and further diversify giving patterns. In particular, larger size households gave more overall than smaller size households. Interestingly, however, if households had to attend to more children, their giving was generally less. Furthermore, households with older household heads gave a lower amount to other individuals, but contributed relatively more to religious causes and organizations; female-headed households gave less overall than male-headed ones; and rural households spent more on religious causes than their urban counterparts (for more details see Table 5).

**Table 5: Household characteristics by giving category**

Characteristics	Total	Send out		Merit		Donation	
		Yes	No	Yes	No	Yes	No
Average number of household members	3.16	2.79	3.26	3.21	2.57	3.21	3.15
Average age of head	52.2	46.4	54.4	53.1	48.0	53.2	52.7
<b>Sex of head (%)</b>							
Male	66.3	73.5	64.4	66.3	65.9	65.5	66.4
Female	33.8	36.5	45.6	33.7	34.1	34.5	33.6
<b>Residence (%)</b>							
Urban	36.2	49.6	32.8	35.0	52.6	38.3	35.7
Rural	63.8	50.4	67.2	65.0	47.4	61.7	64.3
Average per capital household income (Baht/month)	8,448	11,423	7,802	8,428	8,713	11,423	7,802
<b>Marital status of head (%)</b>							
Single	8.2	11.3	7.4	7.2	20.9	7.8	8.3
Married	69.1	75.8	67.4	70.1	55.3	69.8	69.0
Divorced	22.7	12.9	25.2	22.6	23.4	22.4	22.7
<b>Education of head (%)</b>							
Primary	63.8	46.2	68.2	64.7	51.3	57.8	65.1
Secondary	21.6	32.7	18.8	21.2	27.0	23.4	21.2
University	8.7	17.2	6.6	8.7	9.6	13.4	7.7
Other	5.9	3.9	6.4	5.4	12.1	5.4	6.0
Average number of children underage 15	0.65	0.46	0.70	0.66	0.46	0.62	0.65
Average number of elderly age 60 and over	0.51	0.25	0.60	0.54	0.41	0.55	0.52
Number of Observations	39,513	8,922	30,591	36,848	2,665	8,674	30,839

Source: NSO Household Socio-Economic Survey in Kanchanachitra 2014, p. 6

Individual preference for religious institutions as beneficiaries is also reflected in a 2012 survey of Assumption University in Greater Bangkok, Chiang Mai, Khon Kaen, Chonburi and Songkhla (in Chhina, Petersik, and Evans 2014). Temples and other religious institutions are the most frequent recipients, most trusted charitable organizations and those reputed most effective as charities (see Table 6).

Adapting Chhina, Petersik, and Evans' conclusion (2014, p. 91) we could thus say that:

Giving is very much part of Thai culture [and here I would add grounded in the principle of reciprocity] and linked to religious beliefs in making merit or *tham bun*;

Charitable giving is done in an ad-hoc manner dominated by individual giving which is motivated largely through personal connections or affiliations;

A large part of charitable giving goes to religious causes [and organizations, and less to] projects under royal patronage, and well-known charities or foundations.

It is also important to note that individual giving is a matter of habit and trust. In donating and making their choices, individual contributors rarely question the recipient's accountability. As we will see in the following description of the main charity and philanthropic institutions operating in Thailand, organizations generally do not publish financial reports and the public does not know much about the funds involved and even less on their use and impacts.

**Table 6: Breakdown of Social Giving in Thailand, 2012**

<b>Most frequent beneficiaries of giving</b>	
Temples/religious institutions	93.3%
Educational institutions	83.4%
Hospitals and health organizations	74.7%
Community organizations	65.2%
Royal-affiliated projects	49.6%
<b>Most trusted charitable organizations</b>	
Temples/religions institutions	47.9%
Royal-affiliated projects	23.3%
Educational institutions	15.8%
Hospitals and health organizations	15.6%
Community organizations	4.3%
<b>Most effective charitable organizations</b>	
Temples/religions institutions	31.6%
Royal-affiliated projects	20.4%
Educational institutions	20.4%
Hospitals and health organizations	14.2%
Community organizations	8.5%

Source: Assumption University of Thailand: Survey Results Project regarding opinions and behaviors of citizens toward social giving; population sample from Greater Bangkok, Chiang Mai, Khon Khaen, Chonburi and Songhkla 2012.

## Religious Institutions Under the Spotlight

The popularity of religious institutions as beneficiaries of individual donations does not translate in accurate data on their resources and very little is known on the value of the accrued donations in cash and in kind. We only have some figures for the Buddhist temples, which, as of September 2018, counted more than 41,000 with approximately 335,000 clergy (USDOS 2019, p. 4). Temples are estimated to receive between 100-120 billion baht in donations each year. Of the average amount of 3.2 million baht received by individual temples in 2017, 2.8 million baht were spent for religious and social activities implying a significant circulation and accumulation of resources (TDRI, 2017; Kemasingki and Songmuang 2018).<sup>8</sup>

Typically, as can be derived also from the previous section, donations are from individuals rather than from institutions. Unlike in the U.S, in Thailand, like in the rest of Southeast Asia, family and corporate foundations, even when motivated by religious convictions, do not prioritize funding to religious causes. Among the exceptions are the Buddharaksa Foundation of the Chearavanont family and the related DT Group in Thailand, which has an explicit focus on religion and funds Buddhist schools, monasteries, and nunneries (Thai Giving, 2017) and the Nana family of Indian descent whose Tuan Suvannasat Foundation supports Koran education and preservation of Muslim arts, its Waqf Fund funds mosques and Islamic schools, and its Zakat Fund helps orphans and victims of natural disasters and of the conflict in Southern Thailand (Mukem 2018).

The other important source of support is government funding. Registered temples can request budget from the government through the National Office of Buddhism (NOB) an independent state agency under direct supervision of the prime minister, for restoration or maintenance of temples, educational activities, or other activities for the “dissemination of Buddhism”. It is estimated that every year temples receive an additional 3.4 billion baht a year in state funding for temple renovation (TDRI 2017). More generally, in the 2017-2018 fiscal year, NOB was entrusted with 4.9 billion baht in government funding for Buddhism-related causes and organizations, of which 1.9 billion baht went to empowerment and human capital development

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<sup>8</sup> See <https://www.bltbangkok.com/CoverStory/มหากาพย์เงินทอนวัดเงินทำบุญไปไหน>

projects, 1.6 baht for personnel administration; 1.2 billion baht for education projects, including scripture and bookkeeping schooling for monks and novices, and 256 million baht for Deep South conflict resolution and development projects (USDS 2018).

Government funding is also granted to religious groups associated with one of the five officially recognized religions (besides Buddhism, Islam, Brahmanism-Hinduism, Sikh and Christianity), but at a much smaller scale. If registered, this time with the Religious Affairs Department (RAD), they can receive state benefits that include access to state subsidies, exemption from property and income taxes, and preferential allocation of resident visas for the registered organization's foreign officials. Official data report 3,679 registered mosques in 67 of the country's 76 provinces, of which 3,121 are located in the 14 southern provinces; 16 Sikh temples of which only 10 are active and five main Christian umbrella organizations<sup>9</sup> with more than 5000 churches (USDS 2010). For the 2017-2018 fiscal year, the management of the budget of about 410 million baht for non-Buddhist initiatives was transferred from RAD to MOI. Of these 333 million baht supported strategic planning for religious, art, and cultural development and 18 million baht was for the maintenance and restoration of non-Buddhist religious sites. For the Muslim community, the government provides funding for the *chularajmontri's* annual per diem, Islamic educational institutions, the construction of mosques, and participation in the Hajj (USDS 2018). Similarly, for other faiths, state support is in the form of reparation and construction of religious buildings and contribution to social activities.

The major share of resources for religious institutions, however, remains donations by the community and increasingly, income-generating assets and payments for delivery of social services. Catholicism and Protestantism in particular have a long tradition of provision of education and health services, which generally charge fees to the users, albeit often at a subsidized price. There are two private Christian universities and 10 Catholic grade schools open to the public (USDS 2018) and an extended network of generic and specialist hospitals of various types managed by diverse congregations such as Saint Louis Hospital, Bangkok Mission Hospital, Camillian Hospital, and Bangkok Christian Hospital just to name the main ones. Incomes from these activities are scrutinized as profit-making may contravene government rules concerning the organizations' charitable status and, if found not to be reinvested for social purposes, require separate institutional arrangements (see also later).

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<sup>9</sup> These are: Catholic Mission of Bangkok (Roman Catholic); Church of Christ in Thailand (Protestant); Evangelical Fellowship of Thailand (Protestant); Saha Christchak (Baptist); and Seventh-day Adventist Church of Thailand.

As awareness raises over the significance and diversity of resources managed by religious institutions, questions are starting to emerge about the ways they raise and use the individual donations as well as the public funds and the tax-exempted incomes they receive. Even if widely trusted by individual donors, religious organizations do not always have transparent financial and management systems. TDRI research in 2012 showed that most temples had inadequate systems for managing their substantial money and assets. Their financial practices did not meet accounting standards and only a tiny minority followed NOB rules (see Table 8; TDRI 2017). Only in 2015 temples have been made to publish their financial statements, and implementation and oversight remains weak. The separation line between temple's funds and private or personal assets acquired by monks during their time in the monkhood is also blurred (Ferquest 2017; 2018). For donations, there is no tight control of the donors' information causing a major leak in the Thai tax system since donors can get deductions by donating to religious institutions (see below). Following a number of high profiles fraud and embezzlement cases there have been calls for greater regulatory control of both temples and NOB. Most recently, the police have been investigating the misuse of governmental subsidies by NOB officers and Buddhist temples, which lead to the spectacular arrest of five renown monks in May 2018<sup>10</sup> and successive arrests of both public employees and religious personnel and to the amendment of the Sangha Act to entrust the power to appoint and remove the twenty members of the Sangha Council to H.M. the King rather than to other council members (USDS 2018).

**Table 7: Temples' Financial Management Practices 2012 (%)**

Financial Management Practices	Percentage
Records income and expenses everyday	74.3%
Makes income report every month	25.6%
Monitors and investigates accounting	59.8%
Has system to make a decision on investment of temple grounds	36% h
Makes report according to NOB rules	3.7%

Source: TDRI 2017

Similarly, as previously mentioned, not many mosques and Islamic institutions have the capacity to manage donation and *zakat* funds efficiently. Although most mosques have rules in places, they rarely report their financial status to the Provincial and National Islamic Committee as expected by law (Prapertchob 1991; Sitisan 2010; Rimpeng 2018) There is just no way of knowing from where donations and *zakat* are received and how they are used as most institutions pool all the resources

<sup>10</sup> [https://en.wikipedia.org/wiki/2017-2018\\_Thai\\_temple\\_fraud\\_investigations](https://en.wikipedia.org/wiki/2017-2018_Thai_temple_fraud_investigations)

together, with no separate accounting streams, which makes difficult to trace the original source and the specific expenditures. Worries are rife that accumulated resources are not always used for the intended purposes nor promptly disbursed and, when in the form of assets as it is generally the case for *waqf*, they remain unproductive for long periods of times. There have been talks of passing a Zakat Funds Bill, which would foresee the establishment of a national Zakat Funds Administrative Office, registered as juristic persons, to monitor the activities of Muslim charities and administer funds in in separate accountable streams, but it is yet to be realized (Dorloh 2015; Rimpeng 2018).

Concerns have also been raised on the sectarian inclination of religious institutions. While many do work for the broader society, there is a tendency to employ resources to advance the congregation's well-being, or to proselytize. Christian groups have a long tradition of promoting their faith through educational and health activities. In Thailand, temple assistance mainly concerns the Buddhist community, and mosques' resources focus on Muslim communities (Prapertchob, 1991). Among Islamic giving options, *zakat* is the most exclusive due to the general public understanding that it should be used to assist only Muslim beneficiaries as defined by Islamic jurisprudence. (Sciortino 2017). The Thai government has also shown suspicion that *zakat* funds and other donations to Muslim religious institutions are used to support the insurgency in the South and Islamist causes abroad. Less talked about is the possible misuse of funds for radical Buddhist movements with links to Srilanka and Myanmar (DW 2018; Lehr 2019).

Among the public and in the media an increasingly heated topic is the actual destination of the funds and whether they should be devoted to purely religious causes or serving social aims and if both to what proportion. In Buddhist circles, there are criticism that the social function of temples is diminishing, while resources increase:

Temples used to be the heart of every Thai community, They were schools for children, hotels for travelers, venues for community events, and the monks acted as counselor and mediator, even healers. Young boys and girls would come to temple fairs where they would flirt and fall in love and old people would congregate in the temple to socialise and help out. It was the soul of the village. Today, you see more and more empty temples, yet they are more often than not richer than they have ever been. Temples no longer have a social function within the communities they serve yet they have turned into impressive looking ornaments, funded by the faithful, if not devout (Apinya Fuengfusakul in Kemasingki and Songmuang 2018).

Some wonders whether merit-making money may better be spent for addressing social needs rather than “building bigger Buddha statues, grander temples and taller pagodas” (Rojanaphruk 2018). Decrying of religious commercialism, from the pre-packaged yellow buckets full of brand products for the monks in supermarkets to instant gratification and recognition for the wealthy patrons, has become a popular refrain (Fernquest 2015). The Dhammakaya movement and its temple in Pathum Thani Province —one of the richest in the kingdom— has been at the center of much controversy for its display of opulence and the “mass production of a neoliberal, commodified (global) religiosity”, styled on the model of evangelical mega churches, albeit some have argued that besides moral considerations, also politics is at play (see further Taylor 2017; 2018; Figure 1).

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**Figure 2: The Pagoda of More than One Million Golden Buddha at Dhammakaya Temple**

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Source: Pixabay (in Taylor 2017)

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Within the Thai Buddhist tradition itself there are streams that since long have taken an alternative view of mainstream doctrine. They emphasize social engagement detached from worldly religious expressions, expecting temples to devote funds and monks' labor to meet people's daily needs. In the 1960s and 1970s training programs were started to train monks in rural development and social welfare, such as the Buddhist universities sponsored Project for Encouraging the Participation of Monks in Community Development. To these days there are monks working in the areas of environmental conservation, HIV/AIDS hospice work, social welfare services and community development on their own initiative. In this approach, the connection between the “outer” social and economic change and “inner” personal

transformation is emphasized (Swearer 2010, pp. 145-150). Donations are therefore used to support social rather than religious activities and “traditional merit-making rituals are also given a practical, socially relevant significance”:

Instead of donations to the monastery that often reduplicate articles far beyond need and use, Luang Pho Nan has adapted these ceremonies for the benefit and well-being of the entire village. For example, the monetary donations given to Wat Samakkhi at the pha pa or “forest robe giving ceremony” when monks are presented with new robes at the end of the harvest season, the funds now become the shared property of the village to be used to support rice cooperatives (Swearer 2010, p. 150).

Recently, the Santi Asoke movement has aimed to revive the forest monk ideal of simple living and sufficiency in the urban setting of Bangkok and in a number of self-sustaining communities in the country. In spite of controversies due to its disrespect of Sanggha rules and its partisan political engagement, Santi Asoke has grown rapidly becoming the second largest Buddhist group after (and in opposition to) the Dhammakaya movement. Besides their monasteries, the movement also operates social enterprises whose incomes finance the movement, including second-hand stores with sales of about TBH 600,000-800,000 (US\$20,000–25,000) a month, farmer’s markets, and an Indian restaurant that offers free meals to those in need (Whitaker 2019).

The same tensions in prioritizing religious or social purposes and the pressure of commercialism in the use of funds can also be found among other religious organizations. However, as discussed before, both Muslim and Christian beneficiary organizations, like their givers, put somewhat greater emphasis on human solidarity as a goal for raising and using donations. Education and health are preferred sectors, but gradually some local faith-based organizations are also becoming active in wider development-oriented activities from community development to protection of migrants and refugees among others. And here is where their path cross with a variety of secular counterparts preoccupied with the welfare of the population.

## Royal Foundations and Projects Promote Development

A distinct feature of the philanthropic and charitable sector in Thailand are the royal foundations and their royal projects. As revealed by the Assumption University survey presented in Table 7, after religious institutions, charitable foundations founded by H.M. the King or members of the royal household are considered the most trustworthy and effective beneficiaries by individual donors. They have a reputation of delivering on programs and being concerned for the neediest in society; and have been established for relatively long period of time compared to other non-profit organizations. The first initiative started by the late H. M. King Bhumibol Adulyadej who reigned for 70 years (1946 - 2016) was the introduction from Penang, Malaysia of the *Tilapia mosambica* fish in 1951 followed in 1952 by the first royal project focusing on rural development and road construction and in 1953 by the first irrigation project with the construction of Khao Tao Reservoir in Hua Hin.<sup>11</sup> In 1969, the approach became more comprehensive and the Royal Project Foundation was founded as an umbrella organization for H.M the King's charitable initiatives and research mainly in the disadvantaged areas in Northern Thailand (HM Bhumibol Adulyadej 1987). At the time, Thailand was still a resource-poor country in the midst of regional conflict and focus was on alleviating poverty and preventing spreading of unrest especially in the remote areas of the country (Pahonyolthin 2017).

Today, there is a great variety and number of royal foundations and projects as well as NPOs under royal patronage —most known and leading beneficiary of donations among them the Thai Red Cross. The largest ones have been entrusted to Her Royal Highness Princess Maha Chakri Sirindhorn as the Executive Chairperson. Activities are spread across Thailand, but still with a heavy concentration in the North and Northeast as the most disadvantaged regions of the country. Some foundations, such as the well-known Chaipattana Foundation, also supports activities in neighboring countries and beyond. According to the website of the Office of the

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<sup>11</sup> <http://www.rdpb.go.th/en/Projects/background-of-the-royal-development-projects-c50>

Royal Development Projects Board (RDPB), royal initiatives are grounded in the development vision of the late King and its scientific approach to development. Six Royal Development Study Centres (RDSC) have been established in six provinces (see Figure 2) to research development problems and propose effective solutions. Applying the principles of moderation, self-reliance and sustainable development at the core of the “Sufficiency Economy Philosophy” conceived by H.M. King Bhumibol Adulyadej, over 4,000 small-scale “royally suggested” projects have been launched addressing “the whole spectrum of rural problems in Thailand, from the introduction of new cash crops to water and soil conservation, from swamp drainage to the preservation of national forests”.<sup>12</sup>

**Figure 3: Six Royal Development Study Centers (RDSC)**



*From North to South*

- Huai Hong Khrai RDSC, Chiang Mai
- Puparn RDSC, Sakon Nakhon
- Khao Hin Sorn RDSC, Chachoengsao
- Huai Sai RDSC, Petchaburi
- Kung Krabaen Bay RDSC, Chanthaburi
- Pikun Thong RDSC, Narathiwat

Source: RDPB<sup>13</sup>

These many royal initiatives can be classified according to the key development sectors they contribute to, namely: agriculture, environment, public health, occupational safety, water resources, transportation and communication infrastructure, public welfare, and a general category of ‘others’. They can further be divided according to four different modalities:

<sup>12</sup> <https://www.thaimain.com/eng/monarchy/project.html>

<sup>13</sup> <http://www.rdpb.go.th/en/Studycenter/royal-development-study-centres-rdscs-c60>

1. The Projects Initiated According to His Majesty's Wishes: These are projects which His Majesty the King conducts study, experimentation and implementation himself inside and outside the Palace compound based on the recommendations of field experts, using his private funds [...]

2. The Royal Projects: His Majesty is determined to pursue development and preservation of water resources in the watershed areas particularly in the North of Thailand. The motive is to help prevent and reduce the damages from floods in the lowlands during droughts. Moreover, since most of the areas are occupied by hilltribes, His Majesty also intends to help promote their well-being by convincing them to stop opium cultivation, deforestation, slash-and-burn activity, logging as well as smuggling of illegal merchandises and weapons [...] The benevolence of Their Majesties the King and the Queen is so great that they are called "The Royal Father" and "The Royal Mother" by the hilltribe people. And therefore, the projects created by the Royal Parents are known as "The Royal Projects".

3. The Projects under His Majesty's Patronage: These are projects in which His Majesty gives advice and guidelines to the private sector to implement using its own financial, technical and human resources with continual monitoring measures [...].

4. The Royal Development Projects: These are projects which His Majesty plans and advises the government agencies concerned including civil agencies, the police and the military to undertake study and implementation of development work. The Royal Development Projects which are spread throughout every region of the country focus on development and are on both short-term and long-term bases extending for a period of over five years. Many Royal Development Projects are technical in nature with some representing study projects and others representing research projects (shortened version from RDPB website).<sup>14</sup>

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<sup>14</sup> <http://www.rdpb.go.th/en/Projects/project-characteristics-c53>

The resources for these foundations and projects come from a variety of sources. Besides funds from the Royal House and other royal funds and partnerships with the Thai government, mostly, it is companies and high income families that contribute regularly because of the reputation of the beneficiary organizations and the recognition that comes with donating to them as well as an expression of faith and loyalty to the monarch (Arthayukti 2006; Perkins, Mantle, & Sungthong 2010). For wealthy individuals and companies, the tax exemption that they can get for donating to royal foundations is also attractive. Royal foundations are among the relatively small group of non-profit organizations designated as Public Charitable Institutions (PCIs) by the Ministry of Finance and allowed to offer full deductibility for donations, while most foundations and associations lack the PCI status and consequently also the fiscal benefit (see below).

No information is available about the total amount of donations received, but it is assumed to be high and generally consisting of larger size donations when compared with those to religious institutions, albeit the frequency of receiving individual donations is clearly lower. The same Table 7 shows that royal foundations and projects are at quite a distance from religious institutions and people donate to them less frequently than to educational institutes, health facilities and community organizations. This, can be explained by the fact that direct fundraising with the general public is more subdued and the government incentives provided for donating to health and education facilities rather than development initiatives are greater (see later). Also, there are sources of support that are not included in the study, such as partnerships with International organizations, for instance the United Nations Office on Drugs and Crime (UNODC) collaborating with the Mae Fah Luang Foundation—another leading royal foundation founded in 1969 by the late Princess Mother Srinagarindra— to tackle opium cultivation by improving the conditions of ethnic groups in the northern province of Chiang Rai. Some of the projects further operate as social enterprises<sup>15</sup> or have a commercial branch to earn funds for the foundation like the Doi Tung Café brand of Mae Fah Luang Foundation offering coffee and other substitution crops to urban consumers across the country.

Well-endowed and with a strong presence nationally, royal foundations somewhat obfuscate the work of other NPOs and may have contributed to the limited growth of the philanthropic sector in Thailand. The significant wealth that has been generated during the country's economic revival in this second millennium remains largely untapped for philanthropic purposes, especially of an institutionalized form.

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<sup>15</sup> Social entrepreneurship refers to both non-profit and profit organizations that apply commercial strategies to attain social and environmental outcomes such as microfinance, fair trade, 'triple bottom line' companies that besides economic gains also pursue social and environmental benefits, and, especially in Asia, cooperatives.

# Family and Corporate Initiatives Dominate the Philanthropic Sector

The high-profile royal foundations exist side-by-side a variety of family and corporate initiatives not always formally registered as autonomous donor organizations. The model of endowed grant-making foundations promoted by American foundations working in the region, and especially the Ford Foundation, through their efforts to stimulate local philanthropy shaped in their own image, was never fully adopted by wealthy individuals. Philanthropy itself, with its emphasis on addressing the root causes of social problems and bringing structural change, rather than suffice with the charity approach of ameliorating the conditions of those in need and alleviating their suffering, is generally poorly understood among the public and rarely implemented by local donors:

projects funded under various 'philanthropic' causes, more often than not, do not invest in building sustained impact for the beneficiaries, but rather, contribute towards immediate or short-term results. Giving in itself is a charitable act, and thus, the engagement of the giver ends once the giving is done (Phaholyothin 2017 p. 190)

No wonder then that, to this day, there are few private Thai foundations with the features of US foundations working internationally, like: an endowment whose gains are used to support administration and programs (thus not requiring the raising of funds); a strategic vision to identify key challenges and address them through a systematic grant-making strategy; fully devoted to grant-making (thus not implementing their own programs), operated by professional officers; governed by an independent board; and that would privilege CSOs as grantees (Sciortino 2017). This scarcity, common also to other Southeast and East Asian countries has been justified as dictated by cultural values that expect rich individuals to be communal and prioritize their families, clans, or patronage networks. In the case of wealthy Sino-Thai families it has been argued that the deep-seated ethos of family loyalty, as described above, has "shaped and fossilized the style of company management as well as the style of charitable actions done in the name of the family or company"

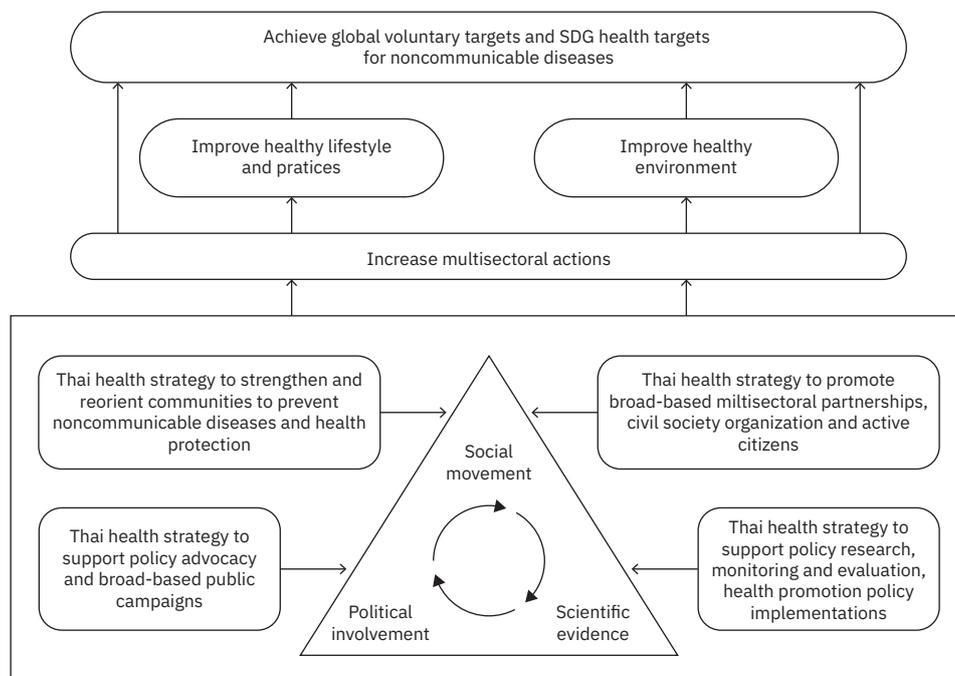
(Feungfusakul 2020). Furthermore, wealth is to be used to justify as well as to build one's social position with immediate actions that bring rescue and relief, rather than taking the longer-term and less visible approach of endowing an independent organization (Baron 1997; Sciortino 2017).

Interestingly the model of endowed grant-making foundations was instead adapted in Thailand and regionally by foundations established in the 1980s through grants and debt-for-development swaps under bilateral programs with the US, Canada, and other partners, such as the Development Cooperation Foundation (DCF). Later, in 2001, the Thai government adopted the same model to establish the Thai Health Promotion Foundation (ThaiHealth), a leading grant-making institution that operates with public funds. Established as an "autonomous government agency" to provide flexible funding to relevant non-government stakeholders and avoid bureaucratic rigidity, in 2017 ThaiHealth managed US\$ 132 million derived from a 2 percent surcharge on excise taxes on tobacco and alcohol. With US\$ 129.3 million grant and operational expenditures in the same year, ThaiHealth can be considered by far the largest funder in the country, especially of CSOs, even when compared to European, Japanese and US foundations whose yearly spending in Thailand does not surpass US\$ 5 millions each. Although this hybrid foundation does not fit the classic definition of private foundation as it uses public funds, it does best represent the imported prototype in the operation and grant-making model, including a clear grant-making strategy directed at addressing the root causes of health problems by fostering the synergic impact of research, policy advocacy and social movements (see Fig. 3). The scope and impact of ThaiHealth are noteworthy, and it has been successful in investing resources to build a civic movement to promote change in public health behavior. However, the semi-autonomous position and the dependency on public funds poses challenges as it exposes it to political interference and the will of conservative bureaucrats (Pongutta et al 2019; see also below).

Outside of this large-scale indigenous public donor, three kinds of local private donor institutions can be identified. Contrary to ThaiHealth and its acting merely as a grant-making institution, they all operate as both fund givers and receivers as well as implementing agencies. The first kind are the so-called "benevolent foundations" associated with the Thai Chinese community and linked to the Chinese temples as previously described; the second kind consists of family foundations with funds coming from members of a single, often multi-generational family with strong ties to the family business, and the third kind entails corporate (non-family) foundations. Starting with the benevolent foundations, they are among the oldest charitable institutions in Thailand, having started at the beginning of the 19th century and expanded into a network of mutual help and welfare associations sharing common origins in China during the 1919-1938 period. Among them, the Siamese Overseas Chinese Benevolence Foundation established in 1910 and registered in 1937 as the Huachiew Poh Teck Siang Tung Foundation is today considered the largest Chinese benevolent foundation with branches across the country, funds and assets in the

hundred million and a multitude of activities including the Huachiew Hospital, a large hospital in Bangkok initially only devoted to Chinese medicine, and Huachiew Chalermprakiet University in Samut Prakan province (Formoso 1996). The boards of these foundations are generally composed of wealthy senior community representative who take responsibility for the finances (through personal donations as well as fundraising), while the management is entrusted to professional staff. Leaving aside the religious activities centered on Chinese temples already discussed above, undertakings consist of offering relief during disasters and alleviating poverty, providing education and healthcare, but also supporting culture and arts. Most-known are the Foundation's services of retrieving corpses from accidents and catastrophes and providing funeral services for the needy (Phaholyothin 2017).

**Figure 4: Thai Health Promotion Foundation's Grant-making Strategy**



Source: Pongutta et al 2019

Foundations of the second kind are relatively more recent with most family foundations having been established in the last three decades. The reasons for wealthy families to set up foundations with family's assets and human resources are many, but according to a study on family philanthropy in Asia, including Thailand, "ensuring the continuity of family values or creating a lasting legacy" was the most common cause for establishing a foundation followed by developing family cohesion and enhancing capabilities of younger generations. More pragmatic reasons were exerting influence for political or business purposes; patronage; and increasing standing in the community. Like the unstructured giving of prosperous individuals, these family foundations are also meant to meet communal expectations and, if in

diaspora, maintain a connection to the country of origin, most often China (Hayling et al. 2014; UBS-INSEAD 2012).

Family foundations do not fully act as donors. Like the Chinese benevolent foundations, they are operationally oriented and mix grant-making activities with direct implementation of programs. They also raise funds from other sources for their projects, thus becoming competitors with the very organizations they could be funding. When grants are provided, they tend to be ad hoc and given to persons and institutions known to the family. Often personnel and administrative systems from family business are used to simplify processes and economize resources. Some foundations will also make use of company profits and not only personal wealth for philanthropic engagements:

One has to be cognizant of the fact that in Asia it is hard to establish degrees of separation between family philanthropy and company philanthropy/CSR [corporate social responsibility]. Often what is seen as individual or family giving is 'company giving' now practiced through the establishment of company foundations and trusts. Funds flowing into these foundations include those of owners, investors, employees, and other stakeholders (UBS-INSEAD 2012, p. 23).

This intertwining of family foundations with family business is unsurprising considering that "the family continues to be an exceptionally strong locus for business and philanthropic activities" (UBS Philanthropy Services & INSEAD, 2012, p. 16). The blurring of philanthropic and business objectives is also not exceptional, as it characterizes also the third type of local philanthropic institutions in Thailand. Similarly, to family foundations, corporate (non-family) foundations vary in their operation from a complete fusion to separation of business and philanthropic functions, but the great majority maintains close connections between brand, funding, management, and focus of giving. Another common feature is an emphasis on welfare and particularly education through scholarships and individual human capacity development. For instance, the Siam Cement Group (SCG) Foundation, a well-known corporate foundation of one of the kingdom's oldest and most established firm, which produce cement and construction materials for the country's infrastructure, has been providing more than 77,000 scholarships to children and youths lacking financial support for over 36 years. Programs that involve staff have also contributed to building of schools across the country.<sup>16</sup>

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<sup>16</sup> <https://www.scgfoundation.org/en/project/showcase/scholar>

Notwithstanding some large initiatives, it needs to be stressed once more that the institutionalization of giving remains rare as corporations, wealthy individuals and family donors generally operate through informal or corporate channels rather than private foundations. Partly because of the non-conducive policy environment as described later in the paper, many have opted for CSR rather than philanthropy in its traditional sense, as a practice and concept that gives direct benefits to the family and business and it is better understood by the government and the public (Chhina et al., 2014). CSR has been gaining momentum in Thailand since the mid 2000s with the establishment of the Corporate Social Responsibility Institute (CSRI) at the SET (Stock Exchange of Thailand), the CSR department at the Royal Foundations, and The Network of Non-Governmental Organizations and Business Partnerships for Sustainable Development. Initially CSR efforts consisted of employee volunteer and community service programs, but were later expanded externally through direct project interventions, financial donations and non-cash contributions (Prayukvong, P. and Olsen, M. 2009). Some question, however, the degree to which CSR concepts are integrated into core business practices and concern is diffuse that there is a significant amount of green-washing occurring to profile the company as environmentally sound (Kraisornsuthasinee and Swierczek 2006). Besides CSR, wealthy individuals, families and corporations show a growing interest for social impact investment as a new subset of the venture capital market that provides expansion capital to seek social impact and financial return at the same time. Investments are made in a new brand of social enterprises as companies that pursue profit, while claiming to also contribute to social causes.

Through these various institutionalized and less institutionalized forms of giving a multitude of causes are funded, with a majority of funding dedicated to education—especially the funding of academic buildings and fellowships—and to a lesser extent to medical care, including hospital buildings and treatment for underprivileged groups. Through their companies and Corporate Social Responsibility (CSR) programs, donors also contribute to community development in the areas surrounding company assets, and to ad hoc responses to disasters or community events. Arts and culture are often considered for branding purposes and contributions to human rights and social and gender equity are minimal, although younger generations seem more interested in such causes than their parents.

Generally, it can be said that the majority of Thai foundations and CSR, social enterprises and social impact investment initiatives focus on ameliorating human suffering and immediate welfare problems with some intervention in economic processes. They avoid, instead, the more transformational approaches addressing the root causes of social problems and refrain from advocacy, engagement in policy reforms, governance or human rights support. This is partly due to heightened concern for reputational risks and potential conflict with the government and other parties that may affect corporate activities. This risk-averse attitude also implies

that private local philanthropy, similar to individual donors, rarely funds CSOs and particularly stays away from advocacy-oriented ones, and this at a time when they need help most in the face of shrinking resources.

## New Forms of Giving Lead to New Ways?

The withdrawal of foreign donors from Thailand since its recovery from the 1997 financial crisis and its moving from a lower-middle income to an upper-middle income country in 2011 has led to a reduction in international funding and in support to CSOs as the key partner in development efforts. As previously mentioned, CSOs also struggle to raise funds from the public due to the preference of donating to relatives, religious causes or royal projects, as well as a poor opinion of the sector often perceived in opposition to the State (see also Table 7). While ThaiHealth has filled this void in certain fields, current proposals to amend its founding Act imply a more limited role in providing broad-based support for the civic movement (Pongutta et al 2019). The latest “NGO Sustainability Index” for Thailand (USAID 2019) concluded that CSOs’ sustainability deteriorated in 2018, with many experiencing increased difficulty in accessing domestic sources of funding from which they have become increasingly dependent, which in turn affected their programs and compromised their social impact.

Some change could come with the emergence of greater social consciousness among the youth and the spreading of technological innovation. Most CSOs see value in broadening their donor base with crowd-funding and other electronic platforms for donations and try to form circles of “friends” who join in providing support. These and other innovations could popularize social causes and the work of CSOs to the general public in a positive manner ensuring vetting of worthy initiatives and provide an alternative to religious and charitable giving by directing donations toward social development causes. Indeed, online giving has been adopted by the CSO community in Thailand for fund raising purposes. International NGOs and large local NGOs have links to payment providers on their websites or refer the public to international social giving portals such as Global Giving or to those specific to the region like Give2Asia. The Thai version TaejaiDotcom, roughly translated as “giving from the heart” was established in 2012 by a consortium of non-profit organizations including Change Fusion, the Khon Thai Foundation, Ashoka Thailand, the Thai Young Philanthropists Network (TYPN), Open Dreams, and Krung Thep Thurakit newspaper, to connect individual donors directly to the work of local NGOs, communities, and charities. To this day TaejaiDotcom has received a total of

60 million baht from at least 30,000 people for 281 projects with donations growing from about 400,000 baht in 2012 to 23 million baht in 2018 (Chirapaisarnkul 2019).

While this growth is encouraging, the general response to online fundraising is generally quite low when compared to informal cash giving. It is still uncommon for low-middle class Thais to make payments with credit cards and donating online, although this could change with the rapid adoption of payments with bank mobile apps. Many local banks have developed apps that also enable donations to recognized charitable entities and release payment slips to claim tax deductions and it will be interesting to see the level of adoption in the years to come. Another question, is in how far technological innovations will change the nature of donations. For now, an examination of the programs showcased on giving platforms soon reveal that they are often emotional and charitable in nature and rarely showcase structural and policy-oriented development activities to fund. TYPN is aware of such bias and strive to promoting more strategic giving at least among an upcoming generation of philanthropists.

A mixed picture also appears from the drastic increase in charitable giving driven by celebrities and ‘influencers’. Most renown among them, rock star Artiware “Toon Bodyslam” Kongmalai, who gained fame with a 55-day marathon that raised 1.37 billion baht for public hospitals in 2017 and since then has been raising funds with the Kao Kon La Kao-Kao (Take One Step Each) Foundation charity runs for cash-strapped public hospitals across the country. While there is general appreciation for this running-for-charity sensation and companies compete to associate their brand to the charity runs, there are some doubts about the sustainability and strategic value of this approach in resolving the country’s endemic under-funding of hospitals. Such fund-raising efforts are also poorly scrutinized and, like in the case of donations for religious purposes, there is little public interest in knowing how the funds are used once the collection is over, at risk of abuse. A recent example are the irregularities that occurred in the distribution of the more than 400 million baht raised by actor and volunteer rescue worker Bin Bunluerit to help flood victims in North Thailand in 2019 (Bangkok Post 2019a).

Capitalizing on these new forms of giving thus seems to require —not unlikely efforts to enhance the effectiveness of traditional forms— more adequate endeavors to develop monitoring systems for transparency and accountability. This also implies a cultural shift away from viewing giving as an end to itself independently of its actual and a policy and fiscal environment more supportive of strategic giving and sustained impacts (Phaholyothin 2017).

# Ecosystem Favors Charitable Giving

Policy in Thailand has paid scant attention to the operation and growth of the non-profit sector leaving many aspects unresolved or poorly regulated, while the sector itself shows little interest for self-regulation and information disclosure (WINGS 2002). The limited legislative and regulatory mechanisms that exist de facto discourage institutionalized philanthropic giving in favor of more traditional forms of a religious and charitable rather than developmental nature.

Summarizing, it can be said that there are limited incentives for NPOs to register and scant tax privileges for donors to donate to them. From the institutional side, benefits of registering are not sufficiently attractive to both donors who want to start a foundation and CSOs that aim to receive donations. The possibility of building an endowment and operate as a grant-making foundation in a sustainable manner is impeded by legal restrictions as foundations can only keep funds in saving accounts and are forbidden from investing their capital. The majority is also unable to attain complete exemption from income and corporate tax and cannot offer full deductibility as a PCI due to the usually burdensome and lengthy process to be officially started after 3 years from registration. Estimations show that only 600 out of more than 30,000 registered NPOs or about two per cent—a large part of them, as previously mentioned Royal Foundations— had attained this PCI status in Thailand in 2014 (Anand and Hayling 2014) and the situation is probably not much different today. For most associations and foundations, they have to suffice with corporate income tax exemption only on membership fees, registration fees, donations or gifts, while they are charged between 2-10 percent on the incomes depending on the source (see Table 9). Moreover, registering and maintaining registration as an NPO requires substantial capital and time, so smaller CSOs choose to operate informally also because there is little enforcement of laws to compel concerned parties to become official.

**Table 8: Summary of incorporation, reporting, and tax regulations**

ORGANIZATION TYPE	FOUNDATION	ASSOCIATION	FOREIGN NPOS (BASED AND OPERATING IN THAILAND)	FOREIGN NPOS (BASED IN THAILAND AND OPERATING REGIONALLY)
Reporting/ Regulatory body	National Culture Commission (NCC); Ministry of the Interior; Social Welfare Promotion Board (for organizations with Public Benefit status)	National Culture Commission (NCC); Ministry of the Interior; Social Welfare Promotion Board (for organizations with Public Benefit status)	Ministry of Labour and Social Welfare – Department of Employment	Ministry of Foreign Affairs
Formal in corporation	Yes, seek permission from NCC before registering with the ministry.	Yes, seek permission from NCC before registering with the ministry.	Yes, must report to Department of Employment every 6 months.	Apply to the ministry to set up an office in Thailand and seek approval from the Cabinet; successful applicants are required to sign an MOU.
Formal accounting standards	Yes, must submit audited financial statement and an annual report can result in fine of up to USD670 or a year of imprisonment.	No, unless designated as a Public Charitable Institution.	Yes, failure to comply may result in withdrawal of permission to operate.	As per requirements laid out in MOU with Ministry of Foreign Affairs.
Public reporting	None	None	None	None

**Table 8: (Continue)**

ORGANIZATION TYPE	FOUNDATION	ASSOCIATION	FOREIGN NPOS (BASED AND OPERATING IN THAILAND)	FOREIGN NPOS (BASED IN THAILAND AND OPERATING REGIONALLY)
Income tax requirement	2% corporate tax; 10% income tax on the gross income received; Corporate income tax exemption on membership fees, registration fees and donations or gifts; Complete exemption from income and corporate tax is only available to Public Charitable Institution (PCIs)	2% corporate tax; 10% income tax on the gross income received; Corporate income tax exemption on membership fees, registration fees and donations or gifts; Complete exemption from income and corporate tax is only available to PCIs	2% corporate tax; 10% income tax on the gross income received; Corporate income tax exemption on membership fees, registration fees and donations or gifts; Complete exemption from income and corporate tax is only available to PCIs	Exempted from local tax requirements
Entitled to tax-free donations	Donations to PCI status deductible up to 10% of net income	Donations to PCI status deductible up to 10% of net income	Donations to PCI status deductible up to 10% of net income	None
Governed by	Civil and Commercial Code; National Culture Act	Civil and Commercial Code; National Culture Act	The Entry of Foreign Private Organizations to Operate in Thailand B.E 2541 (1998)	Must adhere to regulations laid out in MOU with Ministry of Foreign Affairs

Source: Anand, P. U. and Hayling, C. 2014.

From the point of view of (wealthier) givers who aim for tax deductions, if not to the limited number of PCIs and particularly royal foundations, they would opt for religious institutions, public hospitals and educational institutions, selected government funds and sport activities. Only in these cases, they can attain 100 per cent deduction up to ten percent of net earnings or profits (i.e., income after taxes and other deductibles) for individuals and two percent for corporates (PWC 2017). Tax deductions of up to 200 percent are also given for donations to specific government projects and funds in education, child care, juvenile justice and sports. In practice, it is easier to donate to registered religious institutions, and secondarily to public education and health institutions, interestingly a reflection of general preferences among givers in Thailand. One cannot but wonder here, if reforming

fiscal regulations to be more supportive of giving to social development causes would result in changes in current patterns of giving. Or, as many argue, would still not make much difference since fiscal incentives are too small anyway, especially in countries where the effective tax rate is relatively low and so is tax compliance (Hayling, Sciortino and Upadhyay 2014).

No matter what legal and fiscal reforms are made, if individual giving is to transform in institutional giving and move from charitable to philanthropic, the sector will need to establish a support infrastructure. This, starting from systematically collecting data that accurately capture the state of giving to enable greater efficiencies in funds allocation and use and multi-stakeholder collaboration. Awareness raising and public education would also be needed to advance more strategic and accountable giving. In a previous paper on four countries in Southeast Asia, including Thailand, my co-authors and I concluded that all the countries “would benefit from concerted donor education to advance strategic philanthropy and move beyond chequebook charity” (Hayling, Sciortino and Upadhyay 2014). Here the experience of ThaiHealth could serve as a useful model of institutionalized giving to be possibly duplicated by private donors. Furthermore, as Anand and Hayling 2014, p. 78) recommend “services and mechanisms to support donors and facilitate giving—such as advisory services, knowledge sharing, and networking platforms [are essential to channel] resources where they are needed most”.

# Conclusion

Thailand's rich giving culture has been explored highlighting both the diversity of giving values and practices among different groups in society and the variety of institutional arrangements in donating and raising funds. It has been discussed how each tradition is supported by its specific religious, spiritual, and socio-cultural beliefs and how the interplay of religious and ethnic dynamics with other social structures such as gender and class results in differentiated giving among diverse groups.

This multiplicity of religious and cultural giving practices is grounded in shared notions of reciprocity and merit making and a general inclination for individual rather than institutionalized giving. There is also an overriding tendency to donate to religious entities or for religious purposes and to a lesser extent to (mainly public) educational and health causes. There are tensions between spiritual, humanitarian and social causes within and between giving traditions, but the emphasis in both older and newer practices is amelioration of immediate needs, with possible nuances to the degree giving serves for self-accomplishment or solidarity to others. Social development concerns are the domain of royal foundations and a minority of religious, family and corporate initiatives, but few go as far as adopting a transformative philanthropic approach that addresses the causes of social problems rather than their symptoms. In the words of Somkiat Tangkitvanich, president of the Thailand Development Research Institute: "The charitable giving culture in Thailand is highly concentrated in religion and education while charity is oriented toward 'doing good' rather than creating changes" (Bangkok Post 2017).

In this context, the issue has been raised about how to ensure that the significant financial resources donated by individual and institutional donors are responsibly used and can have a more lasting impact. If giving is to contribute to social development a shift may be needed from charitable giving to strategic philanthropy within each giving tradition and form of giving. In doing so the praised generosity of Thai people will become a force of transformation for Thai society.

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# About the Author

Dr. Rosalia (Lia) Sciortino Sumaryono, a cultural anthropologist and development sociologist by training, earned her master and doctorate at the Vrije Universities, Amsterdam with honors. Currently, she is Associate Professor at the Institute for Population and Social Research (IPSR), Mahidol University and Visiting Professor at the Master and PhD in International Development Studies (MAIDS/GRID), Chulalongkorn University in Thailand. She also founded and directs the Foundation for Southeast Asian Studies and its core activity SEA Junction, a public venue for interaction and cross-learning on Southeast Asia ([www.seajunction.org](http://www.seajunction.org)).

Previously, Dr. Sciortino was IDRC Regional Director for Southeast and East Asia in Singapore (2010-2014), Senior Adviser for the Health Program to the Australian Agency for International Development in Indonesia (2009-2010), and Founder Regional Director for Asia of the Rockefeller Foundation (2000-2007) establishing during her tenure the Foundation's Southeast Asia Office in Bangkok. Prior to that, she was program officer Gender, Health and Human Development at the Indonesia and Philippines offices of the Ford Foundation from 1993 to 2000.

Dr. Sciortino acts as a consultant for international and regional organizations, most recently (2012-2020) as Senior Social Development and Health Advisor to Empowering Indonesian Women for Poverty Reduction Program (MAMPU), a joint initiative of the Indonesian Ministry of National Development Planning (Bappenas) and the Australian Department of Foreign Affairs and Trade (DFAT). She is as an adviser for academic and international development institutions, including as member of the UNFPA Global Advisory Council and is a member of scientific and institutional boards. In November 2017, she received a medal by the Vietnamese Association of Social Sciences for her contribution to social sciences in Vietnam.

She fluently speaks Italian, English, Indonesian and Dutch and has published widely on development issues in Southeast Asia, in particular philanthropy, international development, regional integration in the Greater Mekong Sub-region and ASEAN, poverty and vulnerability, social protection, migration, gender, social health, sexual and reproductive health (see further [www.rosaliasciortino.com](http://www.rosaliasciortino.com)).



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Outcome Delivery Unit (ODU), KhonThai 4.0 Program  
Faculty of Economics, Chiang Mai University  
239 Huay Kaew Rd., T.Suthep, A.Muang, Chiang Mai, 50200  
E-mail: [project.khonthai4.0@gmail.com](mailto:project.khonthai4.0@gmail.com)

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