

# A Monastery's Treasure Account: Collecting Payment Proofs

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## Abstract

This paper studies a notebook manuscript that collects financial log entries, payment proofs in paper slips, and other handwritten documents associated with the scribe who was an abbot in Vat Maha That, a Luang Prabang temple. The manuscript was mainly written in 1959–1966 to record donations of money for electricity consumption of Vat Maha That. The period corresponds to the post-colonial time in which the economic situation was unstable as the Kingdom of Laos had just become independent from French colonialism. With a methodical approach of manuscript culture studies, the author discusses the manuscript as a case study to discuss socio-political and economic contexts in Luang Prabang during the post-colonial time until the Lao country began to be ruled by the communist regime from December 1975 on. The study reveals that the Lao Buddhist sangha relied more on laypeople rather than vice versa, because laypeople financially aided the monastery amidst the unstable economic conditions in Laos. They therefore donated money with faith, while also encountering difficulties in earning for their households. To prove that the donations indeed benefitted the monastery, transparency in budget allocations was demonstrated through the notebook.

## 1. Introduction

In the monastic library of Vat Phra Maha That Rachabòvòravihan<sup>1</sup> (thereafter: Vat Maha That) in Luang Prabang,<sup>2</sup> a notebook filled with handwritten entries includes numerous sheets of paper inserted between its leaves. The notebook is entitled *Lists of regular financial supporters of electricity, Vat Phra Maha That Rachabòvòravihan*, recorded on a white slip of paper glued to its front cover. Another note on the cover suggests that the notebook belonged to Pha (Monk) Bunthan Rathikun, a former abbot of the monastery. The inserted sheets of paper are suggestive of his numerous responsibilities,

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<sup>1</sup> The transcription in this paper follows regional pronunciations of Thai and Lao languages by means of the Romanization system devised for conveying Thai syllables at the Asia-Africa-Institute at the University of Hamburg, which largely follows the system of Romanization stipulated by the Royal Thai Academy (Anonymous 1941) with only slight modifications. For example, there are two additional symbols (ü, ò) applied (for representing རູ and རຸ). This simplified system of Romanization of Thai and Lao terms does not indicate vowel length or tones. The different pronunciation between Thai or Siamese, on the one hand, and Lao, on the other hand, pertains, in particular, to initial consonants; for example, /s/ in Thai (pronounced similarly to /r/) is pronounced /h/ in Lao (like Thai /s/). The aspirated voiceless palatal /ch/, written /ʃ/ in central Thai, becomes a voiceless sonorant /ɰ/ in Lao, thereby being transcribed as /s/: Chiang Thòng in central Thai becomes Siang Thòng.

<sup>2</sup> Luang Prabang is the former royal capital of Laos where there are thirty-three monasteries and an even larger number of abandoned monasteries plus other historical Buddhist sites in town, giving testimony to the rich heritage (see Bounleuth and Grabowsky 2016: 1). Despite the transfer of the royal capital to Vientiane in 1563, Luang Prabang has retained its rich cultural heritage, with the highest density of monasteries in Laos and perhaps the whole of Southeast Asia. Since the mid-fourteenth century it has been the main pillar of Lao Buddhism (Khamvone and Grabowsky 2017: 1).

which included administrative tasks.<sup>3</sup> His handwriting was neat, the entries were well-organized, and the paper sheets inserted were gathered in a large amount. The notebook was kept in the monastic library<sup>4</sup> where manuscripts and printed books donated by laypeople were stored. Considering the multi-layered entries added up by the scribe to make financial and other records, this notebook is evidence of the interaction and reciprocity between sangha<sup>5</sup> and laity to support monastic facility and religious activities, as well as reveals social and economic circumstances. This article will explore how the notebook was used, the sources of the inserted paper slips, and the relation to non-monastic institutions. With the approach of the study of manuscript cultures, the case-study notebook will be investigated to discuss the reciprocal relationship between sangha and laity, as well as the socio-economic affairs in the mid-twentieth century Luang Prabang.

### *State of the Art*

The study of Lao manuscripts commonly deals with palm-leaf manuscripts that have been found in a larger number than other manuscripts that were made of other kinds of material: mulberry paper and industrial paper. As palm-leaf manuscripts required a time-consuming period to proceed, scribes needed to ensure that they did not waste any folios but used them to write texts that were popular or highly in-demand; that is religious texts. The time consumption of a palm-leaf manuscript production was the key reason why people did not use palm-leaf folios as a notebook. Instead, palm-leaf manuscripts were written to transmit or write a whole text “in one go” rather than scribbling or accumulating notes as we do in a notebook. Hence, palm-leaf manuscripts that were used as a notebook have seldom survived. In his monograph, Grabowsky studies a manuscript that depicts a list of donations of a wealthy man, Phaya Sekòng. This manuscript plays a role as a notebook and seems to be one of the few Lao notebooks that have survived to be investigated and discussed by scholars. It is made of mulberry paper and accumulates notes of donated items, thereby reflecting individual's faith in Buddhism (Grabowsky 2019).

*Dāna* is the most fundamental act of the Ten Bases of Meritorious Action (*Puññakiriyā-vatthu*)<sup>6</sup> in Theravāda Buddhism. Gift-giving is thus the most popular way of merit-making and the most common recipients are consequently monks and monasteries (Brekke: 1998; Heim: 2004; Arthid: 2552 [2009]; and Silpsupa: 2024). In the *Dhammapada's* commentary, the second *Appamādavagga*, three wives of Maghamāṇava (a human birth of God Sakka) joined the construction of a pavilion, a pool, and a garden

<sup>3</sup> In 2007, the Lao Buddhist Fellowship Organization defined the six Lao Buddhist sangha's tasks (Lao: *thit thang nathi* ທິດທາງໜ້າທີ່) as follows: (1) administering the sangha, (2) educating sangha, (3) disseminating the Dhamma and moral codes, (4) meditating, (5) managing public facilities, and (6) improving foreign relations (Bounleuth 2015: 49).

<sup>4</sup> Monastic libraries or *hò tai* are commonly found in Luang Prabang. Another prominent example is the monastic library at Vat Mai Suvanna Phumaram, of which the aim of the construction was to preserve manuscripts that had been collected by the monastery's monks. The monastic library was collaboratively built in 1975 by almost all strata of the city's population: the Buddhist sangha, laypeople, and affluent Chinese business community (Khamvone, Grabowsky, and Silpsupa 2024: 3–5).

<sup>5</sup> Sangha means a community or an assemblage and religiously refers to the Order or Buddhist monks (Phra Brahmagunabhorn 2012: 349).

<sup>6</sup> *Dānamaya* (Giving), *Sīlamaya* (Observing the precepts), *Bhāvanāmayā* (Mental development), *Apacāyanamaya* (Reverence), *Vēyyāvaccamaya* (Rendering services), *Pattidānamaya* (Sharing merit), *Pattānumodanāmayā* (Rejoicing in others' merit), *Dhammassavanamaya* (Listening to the Doctrine), *Dhammadesanāmayā* (Teaching the Doctrine), and *Diṭṭhujukamma* (Forming correct views) (Phra Brahmagunabhorn 2012: 93–94).

and had their names displayed. When they passed away, they were reborn in Tāvātimsa heaven and found a pavilion, a pool, and a garden bearing their names up there. This *Dhammapada's* commentary demonstrates the practice of recording donations and the belief in merit being recognized in the afterlife. In his study *Giving and the Creation of Merit: Buddhist Donors and Donor Dedications from 10<sup>th</sup> Century Dunhuang*, Sørensen (2020) argues that the display of donors' names plays a crucial role of communicating with the people in society and with beings in the spiritual world, "donations and the display of intent serve a dual purpose, namely to communicate to the powers of the spiritual world the whole-hearted prayer of the donor on the one hand, and an attempt at presenting him- or herself as a paragon of virtue on the other" (Sørensen 2020: 35). The records of donations are thus evidence to be presented to any kind of eyewitness. Especially, Theravāda Buddhists believe in the Cycle of Rebirths (*saṃsāra*), in which all beings are destined to better or worse rebirths depending on their own previous deeds. Lord Yama, the chief ruler of hell, makes a decision on their new rebirths. The display of donors' names is in one way believed to demonstrate one's merit to Lord Yama and convince him to judge the beings to have a better rebirth. Such practice of displaying donors' names is commonly found in numerous donation objects and buildings: monastery's gates, windows, gongs, monk abodes, pavilions, Buddha images, ordination halls, and among others.

One may, of course, argue that although the donor foregoes the opportunity to ask for boons from the unseen powers, he nevertheless could not help mentioning that he does so. In other words, there is an implicit need for self-promotion behind the act. In contrast, a truly selfless act would have no record (Sørensen 2020: 27).

In the field of manuscript culture studies, the convention of recognizing donations or meritorious acts is understood to have contributed prominently to the tradition of *anisonṅ* (*salòṅ*) sermons delivered at the end of a merit-making ritual. *Anisonṅ* (*āṇisaṃsa*) manuscripts that carry the sermonic texts were accordingly made to serve the tradition. Similar to Sørensen's argument on the social role of displaying the donors' names, *anisonṅ* sermons often include some praises for the donors at the very beginning of the sermons. Ladwig (2008: 90–94) views *anisonṅ* sermons as a prestige announcement to describe virtue and as approval of accumulated merit of donors. The virtue is said to expand the individual's scope for personal agency, which entails the ability to have power.

The issues of displaying the donors' names raised by Sørensen are worth being further discussed in parallel with financial accounting and transparency in the religious realms. Monasteries and churches are non-profit organizations and sustained by devout laypeople, whose personal investment in the faith is a matter of the rationality of beliefs, a matter of assertion about what is true, not what is useful. So, beliefs in religions are regarded as cognitive goods. The consumers of religious goods can only become consumers by becoming producers, by participating in interactions of belief (Bankston III 2002: 320, 322). Temples and monastics are thus dependent on the religious faith of laypeople. Financial transparency within a monastery is crucial. Having a financial recording system and transactional accountancy are thus included in the principles of transparency to secure openness, trust, and usefulness with all people in the community (Christanti, Wibowo, and Wijaya 2023: 36).

In the volume *The Lao Sangha and Modernity: Research at the Buddhist Archives of Luang Prabang 2005–2015* edited by Grabowsky and Berger, a list of 99 monasteries in Luang Prabang is provided (Grabowsky and Berger 2015), revealing a close vicinity between monasteries and villages. This fact aligns with Silpsupa's study that mentions temple-village being colocated and the relationship between sangha and laity in Luang Prabang. Significant domestic factors relate to the local settlement of Luang Prabang. At least one monastery is found in almost every village throughout the town, resulting in a large number of well-known monasteries and even more abandoned monasteries. Monks and laypeople are therefore in a close and reciprocal relation (Silpsupa 2024). Ladwig (2021: 17–22) studied a large-scaled donation that was organized by a businesswoman, Manivong, and her family who owned a mid-size company in Vientiane. Ten thousand dollars were donated for the renovation and construction of a rural temple. In Ladwig's point of view, the event seemed to be part of a business strategy.

In Bounleuth's study he refers to the functions of Lao Buddhist sangha of Luang Prabang reported at a meeting by the Lao Buddhist Fellowship Organization (LBFO) convened in Vientiane in late 2007. The meeting defined six tasks (*thit thang na thi* ທິດ ທາງໜ້າທີ່) of monks for the following year; one of which is “construction of monastic buildings” that demonstrates monks' leadership in cooperating monks with laypeople to construct and repair monastic buildings. One example was the abbot Pha Khamfan Silasangvara, who led monks and novices under his responsibility to complete the restoration work of the temple hall and other buildings at Vat Suvannakhili (Bounleuth 2015). The monks' task of “construction of monastic buildings” is evidently reflected in the case-study notebook manuscript in this article. The notebook keeps and accumulates records on financial transactions that dealt with constructions of monastic buildings, electricity expenses, and budgets donated by devout laypeople, which is not uncommon in Luang Prabang. There, for the pride of community, people spent their resources to collaboratively support local monasteries with varied affordability. For instance, wealthy families built monastic pavilions, while middle-class ones made Buddha images or religious manuscripts (Silpsupa 2022: 76). Interestingly, those six tasks defined by the LBFO were issued in 2007 while the notebook had been written in the mid-20<sup>th</sup> century, implying this monks' long-inherited work on erecting and renovating monastic buildings.

The book *Exploring Lao Manuscript Culture: A catalogue of manuscripts from Vat Maha That, Luang Prabang*, published by Khamvone Boulyaphonh and Volker Grabowsky in 2022, provides complete information on Vat Maha That where the case-study manuscript of this paper is found. The monastery was founded by King Sai Setthathirat in 1548 and has been renovated and restored several times. During the twentieth century, the monastery was regarded as the temple of the viceroy and under the royal patronage. Many buildings in this monastery have been registered by the UNESCO as part of the architectural heritage of Luang Prabang. Vat Maha That was built by Queen Yòt Kham Thip, the grandmother of King Sai Setthathirat and the daughter of King Müang Ket Klao (1526–1538 and 1543–1545) of Lan Na. In the past, Vat Maha That was the main monastery of the group of monasteries situated in the southern part of Luang Prabang. The monastery was thus the centre for public studies in Luang Prabang before the Lao Revolution and plays a crucial role in preserving ancient tradition as part of Luang Prabang's Buddhist heritage (Khamvone and Grabowsky 2022: 1, 10). Within the monastic compound, there is *hò kommalian*<sup>7</sup> that was once used as a local library during

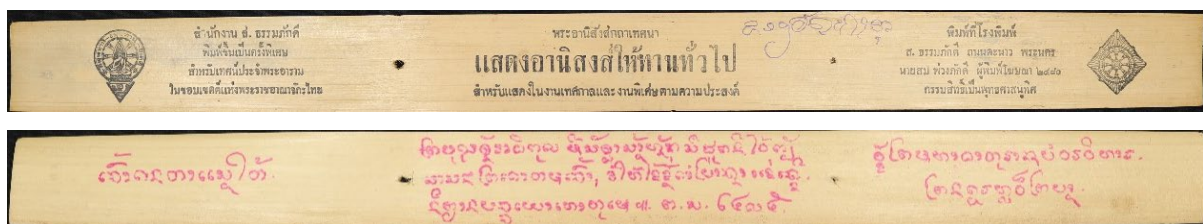
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<sup>7</sup> *Hò kommalian* is a simple pavilion with one large room located in the yard of the monastery to the west of the sim (Khamvone and Grabowsky 2022: 9).

1950s–1975. The government and the local population collaborated together to establish the public library of Vat Maha That in 1956 and called it *Hòsamut Pasason Luang Prabang* (Library for the People of Luang Prabang). The director of the library, Monk Bunthan Thitapunya Maha Thela, was the scribe of this case-study manuscript. Thousands of books, manuscripts, pamphlets, and journals written in Lao, Thai, and various western languages – related to history, Buddhism, culture, society, and among others – are included in this large collection. In 1962, the Asia Foundation in the US donated about 100 English language books to the library. The library’s services stopped after the Lao Revolution in 1975 (Khamvone and Grabowsky 2022: 10). The current monastic library, however, has been moved to a small house located on the east of the *sim*,<sup>8</sup> in which the manuscript to be discussed in this paper is kept.

## 2. The scribe

The scribe of this notebook is a former abbot called Bunthan Thitapunya Maha Thela. He was born on 18 August 1920 into a family with two siblings at Vat That village in Luang Prabang. He was ordained as a monk at Vat Maha That in 1947, studied Buddhism, and was later promoted to be the abbot. His name is found as a sponsor in numerous palm-leaf manuscripts as well as block-prints from Thailand that were imported to Luang Prabang during the mid-twentieth century.<sup>9</sup> He was a passionate collector of palm-leaf manuscripts and contributed to the building of the manuscript



**Figure 1:** Block-prints sponsored by Bunthan Thitapunya Maha Thela, according to the colophon written by hand. English translation of the colophon handwritten in red ink (the middle column): “Monk Bunthan Rathikun has religious faith and sponsored this manuscript to support the religion of Gotama Buddha. May all my wishes be fulfilled. *Nibbāna paccayo hontu me* (May this merit be a condition leading me to Nibbāna). BE 2495.”

<sup>8</sup> At a Buddhist monastery, *sim* refers to the main building where one prominent Buddha image is housed, and ordination ceremonies are performed.

<sup>9</sup> Besides, according to a photograph kept at the Buddhist Archive of Photography (A0370R), he joined a pilgrimage trip to a pagoda called Phra Pathom Cedi (พระปฐมเจดีย์) in Nakhon Pathom province, Thailand, with other monks from Luang Prabang. The pagoda is Thailand’s highest pagoda and believed to enshrine the Buddha’s relics (Thiphakònwong and Subhadradis 2498: 3). Explained by Khamvone (2015), the photograph shows him together with Sathu Nyai Khamchan, Sathu Nyai Unhūan Hasapanyo, and four laypeople, including a small girl, paying homage to Phra Pathom Cedi. The handwriting on the photograph reads “ນະມັດສະການພະຖົມເຈດີ ເດືອນຈຽງ ໙.໑. 2500, Paying homage to Phra Pathom Cedi, the first lunar month, BE 2500 (corresponding to December 1957)” (Khamvone 2015: 275). During other pilgrimages in Thailand in this period, Lao monks probably imported block-printed palm-leaf manuscripts that had been produced in Bangkok, mostly by Sò Thamma-phakdi printing house and donated them to Vat Maha That. The printing house was established in 1929 and the product showroom is located at Tanao Road in Bangkok, Thailand. Block-printed palm-leaf manuscripts have been produced until 2023 when the very last block-printer technician untimely died. Block-printers of the company have thus been moved to a museum in Bangkok. There are 127 block-printed palm-leaf manuscripts found at two monasteries in Luang Prabang: Vat Maha That and Vat Siang Thòng. They were produced at five printing houses in Bangkok and imported to Luang Prabang. Those produced at Sò Thamma-phakdi printing house are prominent: 104 manuscripts (Silpsupa 2024: 2, 19).



collection at Vat Maha That. Found and kept at Vat Maha That, his affiliation monastery, three handwritten palm-leaf manuscripts<sup>10</sup> and two block-prints with handwritten notes<sup>11</sup> were sponsored by him (see Fig. 1). The practice of copying and sponsoring religious manuscripts reveals his familiarity with texts, objects, and collecting textual or material sources which is likewise reflected by this notebook.

### 3. Structure of the notebook



Figure 2: Cover of the notebook (Photo by the author)

Featuring a red cover made of hard paper (see Fig. 2), the notebook measures 30 cm in height and 10 cm in width. In the middle of the cover a white sheet of paper was pasted. It carries an inscription that reads “Lists of regular financial supporters of electricity costs, Vat Phra Maha That Rachabòvòravihan” and is written in Lao script with black ink. The top and bottom right corners were pasted with triangle tapes reading “Thitapunyo Phikkhu” and “Monk Bunthan Rathikun.” This writing was likewise done in Lao script with black ink. The edge of the front cover seems to have been torn and later repaired with a clear glued tape to fasten it to the spine. The cover is a little eroded, letting us see some scratches that reveal white layer of paper underneath. The paper slip with the title also has a hole.

Around fifteen leaves<sup>12</sup> at the beginning of the notebook were torn out, leaving ample space that was filled with

insertions, both in form of single sheets of paper as well as smaller notebooks. The next

<sup>10</sup> BAD-22-1-0051 (1947 CE), BAD-22-1-0152 (1946 CE), BAD-22-1-0221 (1948 CE) (Khamvone and Grabowsky 2022: 16).

<sup>11</sup> BAD-22-1-1263 (1952 CE), BAD-22-1-1624 (1952 CE).

<sup>12</sup> The financial record for the electricity donation lasted eight years or 96 months (1959–1966). On average one folio (two pages) was written for the record of one month, 96 folios were therefore written overall. Counting the beginning 15 folios that were torn out and the next 10 leaves of the clean copy of a brief structure of *Abhidhamma* (see further), the notebook was, originally before any pages were torn out, 120 folios in total.

ten leaves, noted with the date 26 December 1998 on the top margin of some pages, contain a brief structure of the *Abhidhamma Piṭaka* (The Basket of the Higher Doctrine) in the Buddhist Canon (*Tipiṭaka*), written with blue and red ink in central Thai script. After a blank page, the rest of the notebook is filled with records of money donated by laypeople to support the monastery's electricity consumption. The entries dated from 1959 to 1966 and are written with blue and red ink in Lao script. To chronologically arrange the financial records of electricity donation, the scribe drew tables in a consistent layout that features five columns for the following pieces of information: orders, names of the donors, the donors' addresses, the amount of donated electricity (that is, the amount of electricity that could be paid with the help of the donation), and the amount of money donated. Date, total amount of electricity, and total amount of money paid for a whole month were provided at the top of the tables.

ລາຍລະອຽດ	ຊື່ສັກສາ	ທີ່ຢູ່	ເບຍເປ	ເງິນ
1	ສາວສິນ	ບ້ານບາງ	1-10-60	10,00
2	ສາວສິນ	12-9-60	1	10,00
3	ສາວສິນ	9-7-60	1	10,00
4	ສາວສິນ	18-7-60	1	10,00
5	ສາວສິນ	11-9-60	1	10,00
6	ສາວສິນ	11-9-60	1	10,00
7	ສາວສິນ	11-9-60	1	10,00
8	ສາວສິນ	11-9-60	1	10,00
9	ສາວສິນ	11-9-60	1	10,00
10	ສາວສິນ	11-9-60	1	10,00
11	ສາວສິນ	11-9-60	1	10,00
12	ສາວສິນ	11-9-60	1	10,00
13	ສາວສິນ	11-9-60	1	10,00
14	ສາວສິນ	11-9-60	1	10,00
15	ສາວສິນ	11-9-60	1	10,00
16	ສາວສິນ	11-9-60	1	10,00
17	ສາວສິນ	11-9-60	1	10,00
18	ສາວສິນ	11-9-60	1	10,00
19	ສາວສິນ	11-9-60	1	10,00
20	ສາວສິນ	11-9-60	1	10,00
21	ສາວສິນ	11-9-60	1	10,00
22	ສາວສິນ	11-9-60	1	10,00

Figure 3: A table of electricity donation records (Photo by the author)

Concerning the years 1959–1966 of the handwritten entries, this period corresponds to the post-colonial time when the country became independent as the Kingdom of Laos (ພຣະຣາຊອານາຈັກລາວ). Colonial rule between the end of the 19<sup>th</sup> century and 1953 caused local resistance, as incorporation of the colonial periphery into a metropolitan-ordered state system involved the recasting of local political arrangements and power hierarchies (Gunn 1989: 61). In that period, Laos was not peaceful. The country had a little economic growth, investment in infrastructure and social services, or social benefits, since the country was seen as having no resources worth exploiting (Country Programs Department East Asia and Pacific Regional Office 1983: 7). To search for career opportunities and better education and to find everyday products, Lao people travelled to Thailand. The receipts collected in the notebook are the result of the frequent travelling from Laos to Thailand and therefore reveals the need for products that were

unavailable in the local area of Vat Maha That. The gathering of the receipts will be further discussed below in section 4. *Payment proofs*.

Because the handwriting of the note “26 December 1998” on some pages of the brief *Abhidhamma* text looks different from the handwriting of the brief *Abhidhamma* text itself, the *Abhidhamma* text had been probably written by the abbot but the date “26 December 1998” was added later for some reason. The date surely was not added by the abbot because he had passed away in 1967. If it is really the case, the abbot had first used this notebook for keeping the brief *Abhidhamma* text but later converted it into a financial record of electricity donation. That is the reason why the first fifteen folios were torn out and the white sheet of paper reading “Lists of regular financial supporters of electricity, Vat Phra Maha That Rachabòvòravihan” was pasted on the cover, probably in order to replace its former title that had been written on the red cover. Additional documents found in this notebook include drawing plans for roof decorations of a monastic hall, forms for monkhood ordination permission, and a letter asking for permission to participate in a funeral of a monk's father, among others. Payment receipts and some smaller notebooks recording other expenses were also inserted between the folios, as will be described in more detail in the following sections.

#### 4. Payment proofs

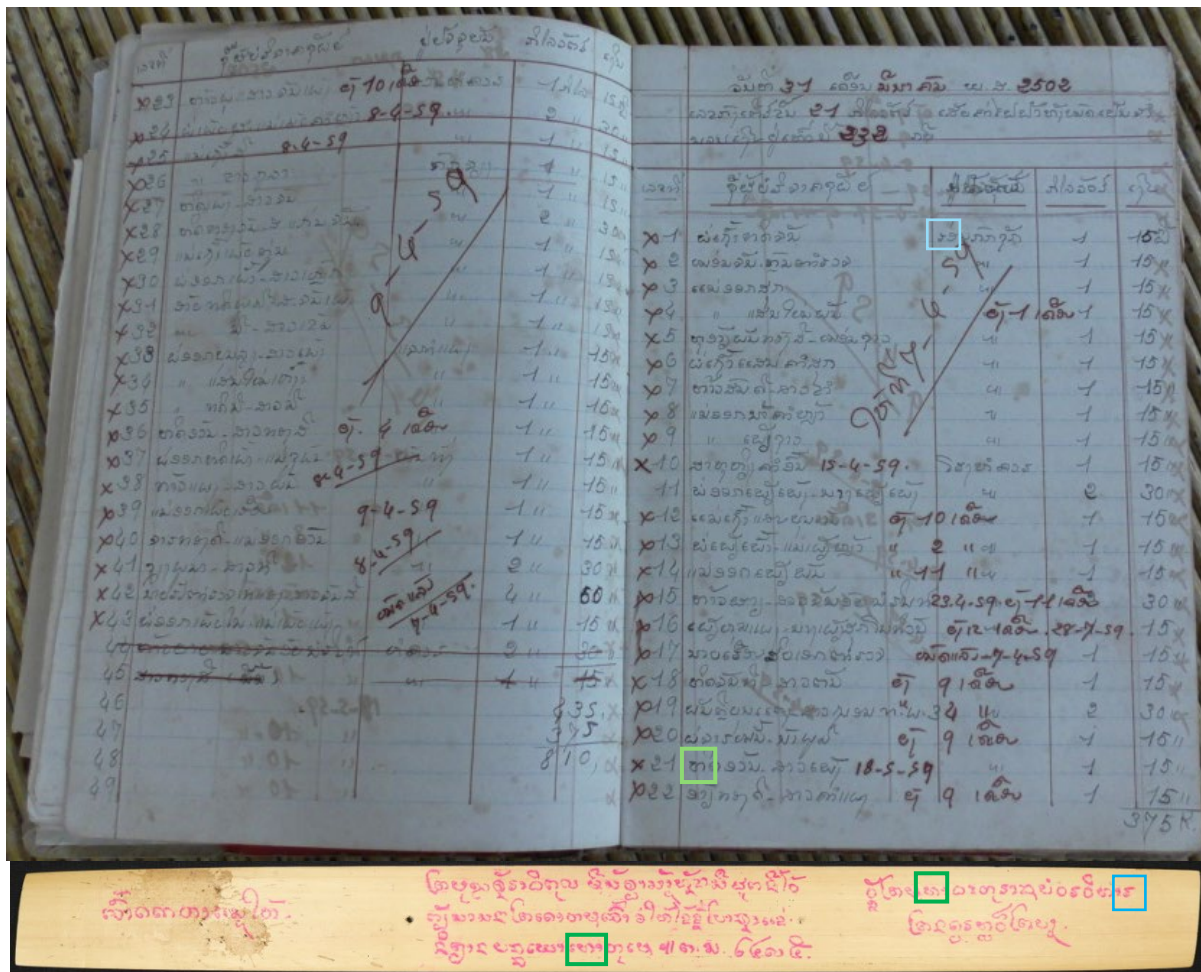
The notebook mainly contains handwritten payment records as well as documents on separate sheets that carry the handwriting of the owner of the notebook and of others. Besides these, the notebook contains several, sometimes folded, sheets of paper with calculations written by hand. These calculations include descriptions of the calculated items and numerals, and were probably kept in the notebook to allow a later check, if needed, or to provide proof of the calculations on which certain entries in the notebook are based. The respective paper sheets do not contain dates, but many of them were inserted between the folios containing donation records for particular months, probably implying that the calculations took place in these months. The inserted paper was not in a well-organized order, possibly caused by the scribe or a later collector.

Apart from a few printed elements that can be found in the notebook itself, all other entries were handwritten. According to the 227 sangha rules, monks are neither allowed to own property that was not donated nor to accept cash from laypeople.<sup>13</sup> The payment records, however, testify to transactions concerning expenses of electricity, construction work, and product purchases that were made in cash, representing interactions among the sangha, laypeople, and business sectors who got involved in Vat Maha That. The person in the highest and most respected position, the abbot, was thus inevitably responsible for these matters, which required caution and absolute trustworthiness. However, one can even speculate that the abbot did not touch the money personally, and that the present notebook was kept not only for him but also for a lay assistant collaborating with him. The entries in the notebook were all made by the same hand, namely by the abbot, evidenced by the unique handwriting that appears in colophons of other manuscripts that mention himself as the manuscript donor, see the comparison of the handwritings in Fig. 4.

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<sup>13</sup> Nissaggiya Pācittiya 18 forbids a monk from accepting gifts of money, from getting others to accept them, and from consenting to gifts of money meant for him being placed down next to him. Nissaggiya Pācittiya 19 & 20 forbid him from engaging in buying, selling, and bartering, regardless of whether it involves money (Thānissaro Bhikkhu 1994: 188).





**Figure 4:** The top picture is a written entry in the notebook. The bottom picture is the colophon of a palm-leaf manuscript that was donated by the same abbot. Although the notebook was written in the modern Lao script, the colophon in the palm-leaf manuscript was written in the Dhamma script. One can see the same handwriting with similar ways of drawing strokes and curves. For examples, the Lao consonant representing /th/ sound (ທ) and the Dhamma-script consonant representing /h/ sound (ຸ), shown in the green frames, have similar shapes and were written the same by the author. The Lao consonant ຮ and the Dhamma-script consonant ຣ, shown in the blue frames, have the same shape and were written also the same by the author. Additionally, both the notebook and the palm-leaf manuscript colophon were written with ink, one can also see the same pressing weight of handwriting in these two examples. (Photo by the author)

In order to make sure that none of the transactions violated the sangha rules, every single payment proof had to be collected or recorded in the notebook by hand. This way, the abbot authenticated and authorized the transactions with his handwriting. In fact, the notebook functioned as a payment proof for three parties: the patron, the beneficiary (the monastery), and the payee, each of which might have their own records that corresponded to one another also for some legal proofs. To support the monastery, patrons donated money to the monastery, which was in turn transferred to payees such as the local electricity power plant and groceries. The monetary transaction was thus monitored or traced by the abbot who played a crucial role as a treasurer, keeping track of expenses and making sure that the money donated really became allocated for monastic support. The notebook thus testifies to the flow of incomes and expenses to secure monastic financial support and definitely served to protect the abbot against

allegations of improper monetary involvement. The following sections will discuss the records and collected receipts in the notebook in more detail.

#### 4.1 Drawn tables

According to a printed model form of a receipt for an electricity cash payment donation, which can be found in the notebook (see Figure 5), the amount of money donation, the donor's name, the date of donation, and the amount of Kilowatt that could be paid for with the specified amount of money were supposed to be filled in. Evidenced by the mimeographed abbot's signature, this blank form had been initially signed by the abbot by hand before the form was mimeographed for multiple uses.<sup>14</sup> As the details in the form correspond to the drawn tables in the notebook, one can guess that the abbot collected forms filled in with payment records by himself or by the donors and transferred them to the tables in the notebook (see Fig. 6). The tables of electricity payment were drawn anew for every month, thereby being structured with a consequence of entries on their own.

No.	ชื่อผู้บริจาค	จำนวนเงิน	วันที่	จำนวนหน่วยไฟฟ้า
1	...	...	...	...
2	...	...	...	...
3	...	...	...	...
4	...	...	...	...
5	...	...	...	...
6	...	...	...	...
7	...	...	...	...
8	...	...	...	...
9	...	...	...	...
10	...	...	...	...
11	...	...	...	...
12	...	...	...	...
13	...	...	...	...
14	...	...	...	...
15	...	...	...	...
16	...	...	...	...
17	...	...	...	...
18	...	...	...	...
19	...	...	...	...
20	...	...	...	...
21	...	...	...	...
22	...	...	...	...
23	...	...	...	...
24	...	...	...	...
25	...	...	...	...
26	...	...	...	...
27	...	...	...	...
28	...	...	...	...
29	...	...	...	...
30	...	...	...	...

(Left) **Figure 5:** Blank form of electricity payment (Photo by the author)

(Right) **Figure 6:** Drawn table of electricity payment records (Photo by the author)

##### 4.1.1 Primary layers

The content of the notebook was written with blue and red ink, especially to differentiate primary layers from secondary layers.<sup>15</sup> This notebook is thus a multilayered

<sup>14</sup> Mimeograph machine or stencil duplicator is a low-cost printing method that worked by forcing ink through waxed-paper stencils on to target paper. The machine was suitable for reproducing a small number of documents such as school worksheets or exam papers, community newsletters, or fanzines (Samabuddhi 2014: online).

<sup>15</sup> Written artefacts evolving over the course of time are analyzed in a diachronic perspective and approach that observes the sets of changes – identified as “layers” – introduced into a written artifact after its completion. The concept of “layers” was proposed to describe the phenomena of the creation of a written artifact and its subsequent material and content changes. These changes can involve the addition and/or subtraction of content and/or material. The former type of layer is the “primary layer,” while the latter is the “secondary layer.” Manuscripts with at least these two distinct layers are multilayered. Therefore, the analysis of layers serves to reconstruct the biography of a written artifact and to understand the cultural and historical context(s) in which it was shaped and reshaped (Maksimczuk, Möller, Staack, Weinstock, and Wolf 2024: 1–4).

written artefact that is defined by Jürgen Paul as ‘not written in one go by one or several persons, but at different stages, with a considerable lapse of time between the layers’ (Paul 2021: 564). The primary layer included self-drawn tables, headings, and lists of donors, and was written with blue ink. For the tables, only vertical lines were added by hand, as the notebook folios already came with horizontal lines printed. The heading, provided with blank space for filling in a date, the amount of electricity (in Kilowatts), and the amount of monthly electricity expenses, was written in Lao script. To the prepared tables, the scribe transferred donors’ information from the forms mentioned above. There are approximately fifty donations in each month. Evidenced by his stable handwriting, the scribe filled in the tables of each month with the donors’ information in one go. After he had collected the filled forms from the donors for the whole month, he seems to have transferred the information from the forms to the notebook. Scratches to delete donors’ names can also be found, implying that either some patrons later decided to cancel their donation or that the abbot made a mistake. According to a phone interview in 2023 with Khamvone Boulyaphonh, Director of the Buddhist Archive of Luang Prabang, who is a local expert accustomed to monastic practices, laypeople presented their intention to financially support electricity expenses by filling in the forms and submitting them to the abbot. The abbot transferred all the information in the forms to the notebook. Therefore, the tables, the headings, and the list of donors constituted an open primary layer with space that welcomed later additions (secondary layers). The use of ballpoint pens to write the donation details was likely meant to let the entries be permanently displayed in the notebook, so that secondary layers (see the following section) could be added without interrupting the primary layer. Probably, the abbot transferred the information from the filled forms to the notebook as soon as all forms had been completely collected. Thereafter, secondary layers were added to keep track of money spent and remaining.

Lao people relied mostly on agricultural products to gain income due to being in a country of tropical climate. While they enjoyed great varieties of agricultural opportunities due to climate differences and soils, they had to encounter varied amounts of income that was dependent on climate and unpredictable natural conditions. Between 1953, when the Kingdom of Laos attained independence, and 1975, when the Lao People’s Democratic Republic (LPDR) was established, the country suffered from a war which divided the country into two zones, left in its wake physical destruction and severe structural problems, and forced hundreds of thousands of rural inhabitants to the cities, where economic activity became dominated by service activities related to war and military expenditures (Country Programs Department East Asia and Pacific Regional Office 1983: ii). The Ministry of Social Welfare estimated that about 776,000 people were displaced during the war and were living in pre-cease-fire (RLG-controlled areas other than their original villages). In the meantime, By December 1974, at least 82,000 returned to their original home villages. Approximately 75,000 people moved to areas within the Vientiane side (Benson 2015: 47). As a result of the unstable income, cancellations of money donations for electricity are found in the notebook and the abbot scratched out the entries, implying the donors, feasibly influenced by economic situations in households, giving up their intentions.

#### 4.1.2 Secondary layers

To distinguish different units of contents, the scribe added new entries with red ink. First, he inserted a date in the heading with red ink – in fact always the last day of the respective month – a total number of Kilowatts, and total amount of electricity paid in



Kip, the Lao national currency. In addition, the scribe added further entries with red ink: dates of payment, remaining amounts of money for the following months, list checking, and preliminary calculations. The columns of the tables provided names and addresses of donors and numbers of Kilowatts that fit the amount of money donation. For one Kilowatt, normally fifteen Kip were charged, in some months twenty Kip. One donor could support the electricity expenses up to five Kilowatts or 75 Kip. In the payment record noted for 31 December 1961, for example, the total amount of monthly electricity expense was 420 Kip and that of yearly electricity expense was 5,575 Kip (see Figure 7).

Donor ID	Name (Lao)	Address (Lao)	Amount (Kip)
X1	ທິດສະດີ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X2	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X3	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X4	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X5	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X6	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X7	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X8	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X9	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X10	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X11	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X12	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X13	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X14	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X15	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X16	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X17	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X18	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X19	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X20	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X21	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X22	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X23	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X24	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X25	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X26	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X27	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X28	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X29	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X30	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X31	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X32	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X33	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X34	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X35	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X36	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X37	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X38	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X39	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X40	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X41	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X42	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X43	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X44	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X45	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X46	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X47	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00
X48	ພິມ ສາວວິໄນ	ບ້ານ ສາວວິໄນ	15,00

Summary (Bottom Right):  
 ຄ່າໄຟຟ້າປະຈຳປີ 5,575 K  
 ຄ່າໄຟຟ້າປະຈຳເດືອນ 420 K

Figure 7: Electricity payment record of 31 December 1961 (Photo by the author)

Unlike the primary layer that kept records of new donations of every month, secondary layers kept track of spent and remaining money. While the donor information was transferred to the notebook as the primary layer, new entries (secondary layers) were added when the abbot followed up on these earlier records and added notes about the remaining money. As soon as the donors actually paid the money for electricity they had earlier announced, the abbot recorded the payment dates with red ink, revealing that the patrons donated their money on different days or even in different months afterwards. This practice reveals that the donors had presented their intentions to support electricity expenses in the donation forms and later paid cash to the monastery. In many cases, they gave up the donations, and the abbot erased their names. This case likely resulted from their weak or unpredictable incomes that were caused by financial lack or economic instability of the country during the post-colonial period. The use of different ink colors could thus facilitate the abbot to take notes of payment confirmations and payment cancellations. The payment dates did not chronologically correspond to the order of donors written down on the lists. Furthermore, whereas the dates in the headings were recorded according to the Buddhist Era (BE), the payment dates noted in



red as secondary layers refer to the Common Era (CE). As a result of French colonialism (1893–1945), Lao monks were relatively familiar with Westerners and open to foreign-language learning. In French colonial schools, for instance, students were taught in French. Indeed, it was not unusual for monks to use and even write manuscripts in French, English, and other languages (Silpsupa 2024: 107). The use of the Common Era implied the abbot's familiarity with western dating systems or the referential role of the notebook to be declared or presented to other institutions involved, such as the local electricity power plant. Like some observable changes made at an earlier stage with blue ink (see previous section), deletions and additions of donors' names with red ink are also found, implying that the actual payment did not take place or was postponed, or that the abbot made a mistake.

Figure 8: Calculating notes written in empty space (Photo by the author)

Besides the payment dates, reminders about the amount of remaining money left for the following months were added by the scribe, showing that patrons in practice sometimes donated money for electricity payments 'in advance.' This practice resulted in the abbot always checking back records of previous months to keep track of money donations being subtracted every single month. Since neither computer nor a bookkeeping software were available at that time the records were made, the monastery's administration depended solely on the handwritten payment records. Only the abbot seems to have been seen as qualified to hold this responsibility. The tabular visual organisation, the clear handwriting, and the 'colour-coded' entries were helpful elements to make the notebook sufficiently easy to navigate. Found at every single numbered entry of the list in the table, a red cross was added, probably to make the last check or to count the total number of donors. Lastly, indistinct stamps in red ink were found on some pages, which likely represent a verification by an authority.

Notes with calculations seem to have been cautiously written in a way that would not render essential entries illegible. Such notes were therefore often written in the columns of home address or in empty space (see Fig. 8 for an example). The visual organisation reflects the effort of the scribe to let the different layers of writing coexist without confusion. The fact that the address column was often used for calculating notes implies that the addresses of donors were not considered a crucial piece of information, or that the abbot knew the donors personally.

## 4.2 Receipts and other insertions

In addition to the drawn tables of electricity patrons, this notebook contains receipts and other insertions related to expenses for monastic construction and activities. The purchases were mostly made in Bangkok, Thailand, and concern products such as books, medicine, and other items. This reveals that Lao people frequently crossed the Mekong River to study Buddhism and import necessary items from Thailand.<sup>16</sup> Besides, to seek better career opportunities, Laos have immigrated to Thailand in high numbers, filling labour shortages in Thai industrial business. During the twentieth century, numerous members of the Lao sangha travelled abroad to study in several countries: including India, Thailand, Sri Lanka, and Cambodia. Many of them were also supported by the charismatic Venerable monk Sathu Nyai Khamchan Virachitta Maha Thela (1920–2007), abbot of Vat Saen Sukharam and head of the sangha of Luang Prabang province, who greatly contributed to Luang Prabang manuscript culture and led a great mission of publishing Buddhist religious texts, which had been initially inscribed in the Dhamma script, in printed books in the modern Lao script (Khamvone 2015: 91–92). The receipts were therefore written in Thai script and language in which Laos are not illiterate, as these two neighbouring countries, especially in the conterminous bordered areas, have shared cultural and historical characters. This fact to some extent leads to Lao immigrants in Thailand. Many receipts are undated but most of them were noted with the year 1966, one year before the abbot passed away. They were obviously gathered during the abbot's lifetime. No matter who, the abbot or other monks, purchased the products, the large number of receipts collected in this notebook suggests that every purchase required a receipt as a payment proof to be collected in this notebook. If the abbot did not make the purchases himself, he certainly required the buyers to bring the receipts back on purpose. This notebook thus played a role as a witness and also as an archive that preserved original documents for further referential proofs or re-examinations. As an archive, conceived either as a theory or a physical space, is a dynamic space of exchange and actualization (Hölling 2018: 20) or as a repository and collection of artefacts (Manoff 2004: 10), the abbot probably used this notebook as his personal archive for keeping financial records and official documents authenticated by handwritings.

Forms of cash payment inserted in this notebook also indicate the abbot's considerable responsibility to monitor or supervise religious festivals that were associated with various parties. In the collaboration between sangha and laity, financial

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<sup>16</sup> According to a French anonymous note from 1918 mentioned in Ivarsson's *Creating Laos: The Making of a Lao Space between Indochina and Siam, 1860–1945*, the Royal Library in Phnom Penh was newly established to prevent Lao people from travelling to Siam for Buddhist studies and to make Phnom Penh the base for all Buddhist propaganda. In the religious sphere, Bangkok constituted the religious metropolis attracting monks from Laos and Cambodia for higher religious studies. Laos and Siam had a close relationship in the religious sphere that was *de facto* running against the integrity of French Indochina. The Royal Library was thus intended to form the centre for the efforts to counter the Siamese religious and political influence (Ivarsson 2008: 120–121).

transactions that lack transparency can destroy faith of laypeople in monastics, possibly leading to decreasing support of commodities, food, and manpower for religious activities that still rely on villagers. Social interaction between monastics and laity is thus reflected in this financial log. In the view of Christanti, Wibiwo, and Wijaya, poor transparency causes churches to hurt people and communities, even damage them. Religious organizations, including churches, often ignore the importance of transparency and accountability in their financial management because of a mistaken view of sacredness (2023: 37).

The notebook contains a set of filled-out forms, providing the amount of income gained from the annual Mahasat festival,<sup>17</sup> the dates of donation, and the signatures of the in-charge committee (see Fig. 9). The form was initially typewritten on half an A4 with a top-margin line, implying that it was torn from a mimeographed A4 paper. The typewritten entry featured the temple's name and its province, the form's title ("Report Form of Bun Mahasat Income"), and a statement of the festival committee that they assembled to report the daily income gained from the Mahasat festival. At the end of the form, there is a clarification that they made four copies of the report, followed by signatures. There was space left to be filled in with the amount of income, the date, and further signatures. As the form was filled out to report daily incomes from the Mahasat festival that traditionally took many days, there are many filled-out forms remaining in the notebook and all of them were bound with a staple. The forms are well-organized and they were validated as payment proofs officially issued by the committee and verified with signatures, assuring financial transparency. The inserted forms, which might now be seen as layers of the notebook, at the same time constitute written artefacts in their own right, with their own discernible (primary and secondary) layers.

The accuracy of the scribe in collecting official proofs of expenses reveals that he closely monitored the monastery's incomes and expenses. Besides, since the Mahasat festival was associated with various parties of both monastic and lay institutes, official documents were required for different aspects of the event organization. Large groups of laypeople jointly organizing the annual festival resulted from involvements in social interactions that create reasons for beliefs that respond to demands. Individuals and groups become more committed to beliefs (Bankston III 2002: 320). Receipts and other proofs of payment were thus required to defend the abbot, who was also the treasurer, against any allegations of immoral acts of financial exploitation. As the receipts and the payment proofs were provided with signatures or handwritings of the groceries' sellers, they had a particular legal status and belong to a special group of written artefacts that can be considered as 'originals'.<sup>18</sup>

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<sup>17</sup> At the annual Mahasat festival, traditionally held during February and March in Laos, the story of the Buddha's previous birth as Prince Vessantara (Vessantara Jātaka) is chanted (Silpsupa 2024: 132).

<sup>18</sup> This group of written artefacts includes, for example, autographs, art works, legal documents, letters, diaries, notes, test and experiment reports, or minutes and proceedings. As different as these types are, they all share a specific relation between the object and the various parties involved in their production, use and reception (Quenzer 2023, 4–5).





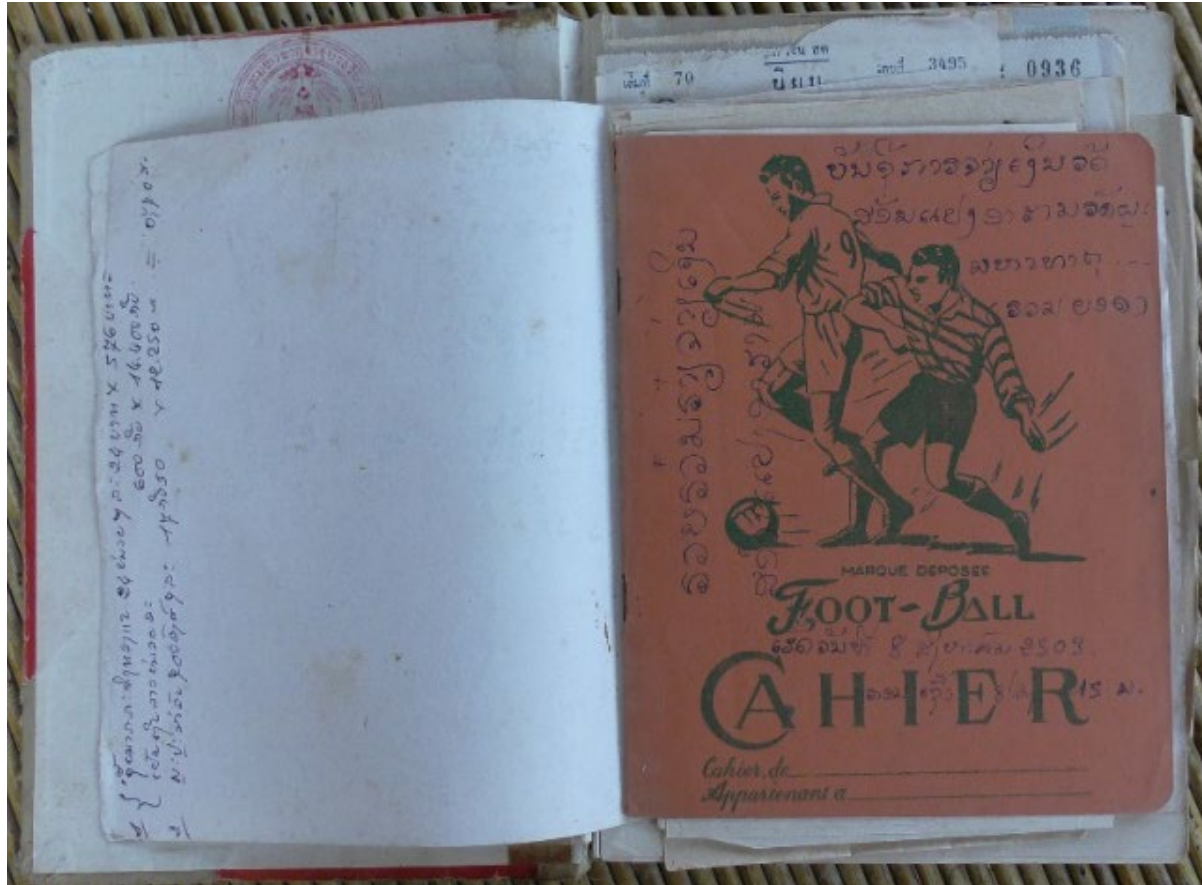
**Figure 9:** Filled form of reporting incomes from Mahasat festival (Photo by the author)

There were smaller notebooks inserted in this notebook that recorded financial transactions for certain occasions were separately written but kept in the notebook, so that they were not confused with the electricity expense records. The additional notebooks reveal further tasks of the abbot. One example is a red-covered notebook of monastic construction expenses (see Fig. 10). On the cover page, the scribe provided the usage and purpose (“Expenses for monastic constructions, Vat Maha That”) and a date (“8 August 1960”). In general, expenses of electricity, monastic constructions, and other expenses were paid with monastery budgets that had been donated by laypeople. The separation of transactional records is reminiscent of different donation boxes that are located at a monastery for tourists to donate some cash. The inserted notebooks of financial transactions probably played a similar role of keeping records of individual donation and expenses. Concerning the expenses of monastic construction written in the red-covered notebook, the date of 8 August 1960 corresponded to the last restoration of the ordination hall (*sim*) that took place from 1958 to 1992. With the abbot’s untimely passing away in 1967, his close friend, Venerable Khamchan Virachitto,<sup>19</sup> at the time the abbot of Vat Saen Sukharam, was assigned to supervise the restoration (Khamvone and Grabowsky 2022, 7). Venerable Khamchan’s construction of the *sim* at Vat Saen Sukharam became exemplary for other abbots, inspiring many of them to restore structures at their

<sup>19</sup> Venerable Khamchan Virachitto was an abbot at Vat Saen Sukharam, one of the most prominent monasteries of Luang Prabang. He developed very close relations to the highest-ranking individuals of the Lao sangha hierarchy and rose up to high positions within the sangha himself. When he passed away, he left behind a huge corpus of documents and artefacts, which have enabled us to reconstruct his life history and learn more about his roles in the sangha (Khamvone 2015: vi–vii).



own monasteries, including the *sim* of Vat Maha That.<sup>20</sup> The additional notebook was thus helpful for Venerable Khamchan Virachitto and the new abbot, Phui Thirachitto (1925–2005), to continue the mission (Pha One Keo and Khamvone 2010: 82, 98). The notebook was presumably transferred to the new supervisor of the monastic restoration who became a new owner of the notebook.



**Figure 10:** A smaller inserted notebook of expenses for monastic constructions, Vat Maha That (Photo by the author)

## 5. Practices of use: Note-taking habits

In addition to the single sheets and notebooks explained above, other sheets of paper, unrelated to payment proofs, were also affixed to the case-study notebook. Considering his notebook entries, his practice of use was divided into two ways: chronological note-taking and random note-taking. The tables of electricity donation were chronologically written, whereas the additional paper and smaller notebooks were randomly inserted.

As evidenced by the records of donation details and the notes of follow-up checks, the tables of electricity donation were intentionally made as a referential source to facilitate transactional (re-)checks. As the electricity payment occurred monthly and was perhaps supervised by an official committee, the abbot recorded the donations for

<sup>20</sup> For example, the reconstructed *sim* at Vat Nong Sikhunmüang between 1963–1990 carried out by Sathu Nyai Phummi Phalappatta Maha Thela (1921–1995), the *sim* at Vat Maha That Raxabovoravihan in the 1960s by Sathu Nyai Bunthan Thitapunnya Maha Thela (1920–1967), and the *sim* at Vat Manolom in 1999 by Sathu Nyai Onta Santapanya Maha Thela (1923–2003) (Khamvone 2015: 162–163).

electricity expenses and created the tables to serve that purpose. Such systematic and well-organized tables of payment allowed to track donations that took place over several years. They helped the abbot follow up on monthly donations, trace back remaining money for the next months, and even to display the relevant information to other committee members. Primary layers and secondary layers of the tables were thus caused by his practice of use: gathering donation details from filled-in forms, (re-)checking monthly donation incomes, and tracing back remaining money left for successive months. His practice of use was thus influenced by consistent donation and common use among the committee, resulting in the chronological note-taking habit. In contrast, the notes on remaining money for the next months were added in a more random, not strictly chronological fashion. These accumulating notes were definitely made for the purpose of referential and authoritative accuracy. The chronological note-taking was at least partly influenced also by “the habit of donors,” who made the monthly donation.

Compared to donation boxes found at several monasteries, however, this notebook kept specific donors' names because the donors had to fill in the donation forms, while donation boxes did not. The donors were unknown and so was the amount of their money donation. According to an interview conducted with Khamvone Boulyaphonh, the tradition of placing donation boxes at monasteries was not common in the mid-20<sup>th</sup> century in Luang Prabang but it was imported from Thailand by Lao monks studying Buddhism in Bangkok. This practice reveals the interconnection between the two neighboring countries, in which their peoples moved for migrations, educations, and careers, before the communist regime (December 1975–present). Additionally, as the electricity in Vat Maha That was also for the local library located at the monastic compound, the monthly electricity expense was relatively high. Since the local library also served lay villagers, they were likely willing to financially support the monastery's electricity expenses to gain merit and to promote social solidarity.

Contrary to the chronologically written entries of electricity donation tables, where the writing followed the donors' habits, receipts and inserted entries were added without any chronological order. The reason perhaps was that the scribe collected the insertions as “objects,” whereas the donation details were “textually” transmitted from the filled-out forms to the drawn tables. Although receipts were necessarily required for any purchase of goods as official evidence of cash payment, the positions of the recipes in the notebook were not of crucial concern. They were valid as long as they were safely kept in the hand of the abbot, by storing them in the notebook.

## **6. Relations to laypeople and business sectors**

Financial transactions recorded in the notebook often involved lay patrons and groceries. Earning and spending money or budget was not merely a personal concern but followed the monastic agenda. Payment proofs in the treasurer account were thus strictly required and needed to be neatly written and well-organized. The consistently and systematically noted transactional records suggest that the notebook was probably accessible to several people who were likely responsible for different duties for which the notebook was referential. The notebook was thus the evidence of financial activities with laypeople (income) and with groceries (expenses).

The financial income, especially that for electricity expenses, was accumulated by donors. Many of those seemed to continuously donate their money for electricity advance payments. As not every one of them memorized the balance of donations for use in subsequent months, the abbot had to firmly keep track of the budget spent every month

for electricity. We can speculate from the strict practice of his follow-up checking that the electricity payment tracking was quite possibly not his only duty in financial investigations. There could be further money paid by local people to serve other purposes. To not confuse himself with copious amount of cash coming into the monastery's account, he made a close record to distinguish one transaction from others. If this is really the case, there should have been other financial logs that were dedicated for the donations of other purposes.

Although the monetary incomes were the result of laypeople's donations, they did not write the notebook, the abbot did. The donors could only fill in a donation form and submit it to the abbot, but they were not supposed to write anything in the notebook. As a medium and the authorized agent, the abbot thus played a role in transmitting financial records of monetary donations. Monks, especially in rural areas, were in high social status and strongly respected by villagers, thus holding the authority to supervise expenses and make financial records. Generally speaking, in historical and political dimensions, village monasteries were the centres for religious and local activities and so important that the Pathet Lao infiltrated the sangha in Royal Lao Government controlled areas. The Pathet Lao considered the sangha a potential tool in getting its messages to the people (Stuart-Fox and Bucknell 1982: 65). In Thailand, according to the Act of Sangha 1962, financial transactional records, committed by external agents, are required for every monastery to keep track of incomes and expenses and to avoid financial errors (Ronnarit and Orachorn 2024: 81). The financial records in this case study potentially served similar purposes. He was the scribe who copied information of donors and their monetary donations, filled-out forms of donation were necessary. The notebook was thus found with donation forms inserted into it that had been prepared for any devout donors.

The financial expenses went for the local electricity power plant and other groceries in which the monastery got involved. The abbot did not take notes of every payment, but kept receipts or proofs as evidence. The Bank of the Lao P.D.R. was established only in 1975, after it had been transformed from the currency board in 1954.<sup>21</sup> One can thus assume that there was not a bank account yet in that period and the abbot likely kept the monastery funds in cash. The notebook does not reflect every transactional record of expenses; therefore, one cannot simply reconstruct the entire income-expense history to see the whole picture of the treasury account. In fact, it can be speculated that a separate book must have existed and kept only records of incomes and expenses, and with which the abbot could work and cross-check. Receipts and payment proofs kept in this notebook were therefore representatives of the groceries that had witnessed real payments by the monastery.

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<sup>21</sup> After the Lao Issara declaration of independence from France on 12 October 1945, the Ministry of Economics and Finance printed out Lao Kip currency called as Katay (Rabbit) currency in 1945–1946 in 50 and 20 Kip paper bills for temporary use as a tool for the Lao Monarch until December 1951. According to the agreement of the Currency Printing Institution of the three Indochinese nations, the currency board was established. There was a royal order of the Kingdom of Laos on 25 December 1954 to change the name of currency board to the Lao National Bank, of which the headquarters was located in Vientiane, the capital city (<https://www.bol.gov.la/en/history>. Access on 11 October 2024). Later, since the founding of the Lao People's Democratic Republic on 2 December 1975, the former Lao National Bank and some private banks of the trading capitalists: Indochinese Bank, Development Bank of the Kingdom of Laos, and Laovieng Bank, were confiscated and transferred to the state ownership (<https://www.bol.gov.la/en/history>. Access on 11 October 2024).

## 7. Conclusion

In the reciprocal relationship between sangha and laity of local villages in Luang Prabang, monastics seems to rely more on laypeople than the other way round in acquisition of infrastructures, commodities, and facilities with financial aid donated by devout villagers. Especially, in the post-colonial period the national economy was growing and the people's income varied with climate conditions that influenced agricultural products. Evidenced by the regular donations in the financial log, villagers always had religious faith and meritorious intention to sustain monasteries but were still aware of financial balances of their households. Accordingly, the donation of their money to a monastery was done with cautions and they had to make sure that their voluntarily dedicated money was secured to really benefit and sustain Buddhist monasteries, rather than being spent for a wrong purpose. To demonstrate appropriate allocations of the budget donated by laypeople, transactional records and payment proofs were required to ensure transparency of the incomes and expenditures. Since the monastery earned budgets from individuals' faith, transparent financial accounts are meant for clarifying money flows and displaying honesty. By this means, monasteries could still maintain trustworthiness and economic stability. The abbot thus played a dual role of the chief of monastery and the treasurer who both secured monastic stability and protected himself against allegations of budget misuses, which could affect his ecclesiastical position.

The economic instability of Laos, the poverty of laypeople, and the ardent faith of people in Buddhism contributed to the case-study notebook being strictly used to record income-expenditure history. The abbot preserved transactional tracks in both handwritten forms and paper receipts. The case-study notebook reveals the sangha-laity interrelation that was remarkably characterized by the ability of laypeople to examine or even raise questions on budget consumptions in a monastery. Villagers, despite unstable household incomes, financially supported facilities of the monastery with their religious faith, and transparency ensured the donors of their money being spent properly could therefore maintain trust in the monastics. The attempt of clarifying budget allocations could thus be prominently seen in the period when the country faced economic trouble of instability and people preferred witnessing their monetary aid being appropriately spent as they expected.

## Acknowledgements

This research for this article was funded by the Cluster of Excellence "Understanding Written Artefacts: Material, Interaction and Transmission in Manuscript Cultures" (EXC 2176), project no. 390893796. The research was conducted within the scope of the Centre for the Study of Manuscript Cultures (CSMC) at Universität Hamburg.



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