

Punia Fund Reporting Practice Study at Pura Agung Purnasadha Tolai, Central Sulawesi**I Gede Egi Saputra^{1*}, Nina Yusnita Yamin¹, Masruddin¹**¹Universitas Tadulako Sulawesi Tengah

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***Email:** egisaputra0430@gmail.com**ABSTRACT**

This research aims to describe and analyze the practice of Punia Fund Reporting at Pura Agung Purnasadha Tolai, Central Sulawesi. Ethnomethodology was used as a method in this research. Data collection techniques were conducted by observation, interview, and documentation. The informants are people who are directly involved in the management of punia funds or pengempon temples, namely, the head of pengempon, pengempon secretary, pengempon treasurer and a temple devotee. The result of this research shows that; 1) Reporting of punia funds is carried out through piodalan ceremonies. Information on the use of funds is conveyed during the piodalan ceremony by conveying globally. The accountability carried out by the management is in the form of a report on the receipt of offerings in the form of bounty funds and the expenditure of ceremonial activities. 2) Submission of financial information is carried out through a gathering meeting held every 6 months, namely by distributing reports on receipts and expenditures to the congregation. The reporting process carried out both during the piodalan ceremony and the disclosure carried out during the shelter meeting always presents the congregation as witnesses in the process.

Keywords: Bounty Fund, Ethnomethodology, Financial Information, Reporting

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INTRODUCTION

Accounting has developed quite rapidly in the last few decades. In the development of accounting that we know is more oriented in the private sector, now temple accounting is present as part of the culture born in the midst of society. But in practice, accounting that operates in this kind of public sector is often underestimated by stakeholders. The role of accounting as a tool in the religious sphere for worship entities actually comes in the form of a combination between accounting and religion (spiritual) or value systems.

A temple is a term for a Hindu place of worship in Indonesia. Each temple has a religious organization that manages the budget or financial management of every ceremony or development related to the temple. Religious organizations in temples are non-profit organizations. According to Nickels et al. (2009) Non-profit organization is an organization whose goals are not focused on profit for the personal benefit of the owner or manager. Non-profit organizations often seek to achieve these profits for the social or educational purposes of the organization rather than for personal gain.

Punia funds is a good and holy gift with sincerity as a form of practicing dharma teachings. In accordance with the origin of the word dana punia, dana means gift and punia means safe, good, happy, beautiful and holy. Dana punia is a means to increase our sraddha and devotion to God, besides that, by donating punia will build our caring attitude towards others.

Punia funds are not only in the form of donations in the form of money but can also be in the form of artha funds, namely giving in the form of property in the form of food, drinks, clothing and others, there are also in the form of abhaya funds, namely giving in the form of protection, security, and order to others or the community and the last in the form of brahma funds, namely giving in the form of science (Jnana), both technological and religious knowledge. As explained by the pengempon treasurer who is involved in making the report that there is reporting carried out at Pura Agung Purnasadha Tolai related to the reporting of bounty funds. However, how the reporting practice is carried out is an interesting thing to explore.

Accounting practices in religious institutions or other non-profit institutions are unusual. Although unusual, research on accounting practices in religious institutions such as in the Church has been carried out by several accounting researchers. Raya (2017), states that the transparency of financial reports of religious organizations is very important so that financial accountability becomes clear and can increase the trust of donors and people to manage these funds in accordance with the guidelines used. Thus the objectives of financial reporting of religious organizations can be achieved and can provide trust and financial transparency for donors and people for the sake of service to God and others to develop the work of proclamation.

The role of accounting as a tool in the religious environment for places of worship comes in the form of a combination with religion (spiritual), value systems, and ways of thinking. As shown from the results of research by Badu and Hambali (2014) which states that as an entity, the Mosque uses accounting reporting whose funds come from donations such as: zakat, infaq, sadaqah or other forms of social assistance. Therefore, accounting is important for accountability to the community regarding financial reporting. The need for accountable and transparent presentation in its reporting, which makes the entity able to run well and be able to survive. Accounting practices will be very useful in decision making.

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Accounting practices in religious organizations or other non-profit entities are something that is not common, but the process of transparency and accountability is needed for the realization of people's trust.

The temple as an accounting reporting entity that uses public funds as its financial resources in the form of punia funds, other social assistance derived from the community (public). The temple is part of a public entity that all its activities must be accounted to the public. Pura Agung Purnasadha Tolai is one of the temples that has more than a thousand people. With the capacity of this many people, of course, the punia funds managed are very large. Therefore, the sources of funds obtained must be able to be managed properly so that the use of funds can run efficiently, so that it becomes the key to success for the entity to continue to exist and survive in the midst of society. Therefore, a report is needed so that the public knows the management of these funds. The people who give their funds may not question how the funds they give are used. However, as a manager who is given the mandate to manage people's funds, of course he must be responsible. The form of accountability is at least visible from the report. The way or practice of reporting punia funds is the focus of this research.

METHOD

Research methods are steps taken by researchers that aim to collect information or data and investigate the data that has been obtained. The method used in this research is a qualitative research method with an ethnomethodological approach, namely by describing and explaining the practice of Punia Fund Reporting at Pura Agung Purnasadha Tolai. Ethnomethodology methods are related to the methods that individuals use to carry out their daily activities. The ethnomethodology method used in this research is in line with the objectives of this research. According to Sugiono (2004), qualitative research methods can be used to examine the conditions of natural objects where the researcher is the key instrument or data collection techniques are inductive so that the results of qualitative research emphasize meaning rather than generalization. Ethnomethodology research is empirical research on the methods used by individuals to carry out their daily activities such as: making decisions, communicating, and reasoning.

Data collection is done in 3 ways, as follows.

1. Observation

Observation in this study covers all religious activities or activities and prayers at Pura Agung Purnasadha Tolai. As well as observation of existing accountability reports.

2. In-depth interview

Interviews were conducted by meeting directly with informants. Interviews were conducted several times, some were conducted at the temple and at the office. Researchers made interview guidelines as guide lines. However, in the interview process, the questions developed according to the context and needs of the research.

3. Documentation

Documentation in this study includes documentation that captures the activities of reporting bounty funds and documents related to the reporting of bounty funds.

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RESULT AND DISCUSSION

The process of analyzing data using ethnomethodology methods, namely indexicality, reflexivity, conceptual analysis, and presentation of common sense knowledge of social structures, found the practice of reporting punia funds carried out by the management of Pura Agung Purnasadha Tolai, as follows:

LIST OF INFORMANTS

No	Name	Position
1	I Ketut Karya	Pengempon chairman
2	I Komang Harmoniasa	Campaigner treasurer
3	Drs. I Nyoman Sudimantra	Secretary of the pengempon
4	Gede Budasana	People's Representative

1. Punia Fund Reporting is Conducted Through the Piodalan Ceremony

A piodalan ceremony is a celebration of the anniversary of a sacred place. Piodalan itself comes from the word "wedal" which means "out" or "born". So, like a birthday celebration, when the commemoration of the piodalan ceremony is determined as the birthday of a temple or sacred building. In other words, piodalan is the anniversary of the birth of a Hindu shrine. Submission of financial information or punia funds carried out during the piodalan ceremony delivered by the head of pengempon (temple manager) using a loudspeaker, so that it can be heard by everyone present. He conveyed the total amount of funds from temple income and expenses.

Based on the statement of the chairman and Pura Agung Purnasadha Tolai, the delivery of financial information in the temple is by announcing income and expenses during the piodalan ceremony but only globally. The recording system has never been disputed by the congregation, because the most important thing is the delivery of financial information that is easily understood and accepted by the congregation. The process of recording an accountability report in the temple is made at the end of each activity. The report contains the costs incurred in one activity.

2. Reporting of Punia Funds is carried out through the Pengerampungan Meeting

The delivery of financial information in Pura Agung Purnasadha Tolai is not only done during the piodalan ceremony. The information is also conveyed during the shelter meeting which is held every 6 months. The hardship meeting is held at Pura Agung Purnasadha Tolai which is attended by the management and the Hindu community. The purpose of the gathering is to discuss and evaluate the implementation of the work program and other management duties, and to convey information and solve or find a way out of a problem that is resolved through deliberation and kinship.

The implementation of the shelter meeting is chaired by the chairman. Financial information is conveyed by the treasurer, where previously the treasurer has distributed copies of the accountability report to the congregation/community which contains details of income and expenses in each activity carried out in the temple. This is as stated by a devotee that the chairman of Pura Agung Purnasadha Tolai gave several presentations, then the punia

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fund report was delivered by the treasurer by distributing hard copies of the accountability report containing the amount of money one by one about income and expenses to the people. The method is done so that people can easily understand and understand the existing accountability report. This is done based on a mutual agreement between the people and the management which is carried out in a family manner because considering that Pura Agung Purnasadha Tolai belongs to us together.

The report contains income, expenses, the total amount of funds obtained and funds spent. One example as written is the total of "purnamaning kapat contribution income", the treasurer writes the total of the purnamaning kapat juran, where the contribution is obtained from the community. The contributions given by the community are always written in the form of small notes by the treasurer, namely by writing the name and the amount of money given. Therefore, the submission of financial information during the gathering meeting is more detailed and clear. The submission of financial information in the temple is carried out during the Shelter Meeting, as shown below:

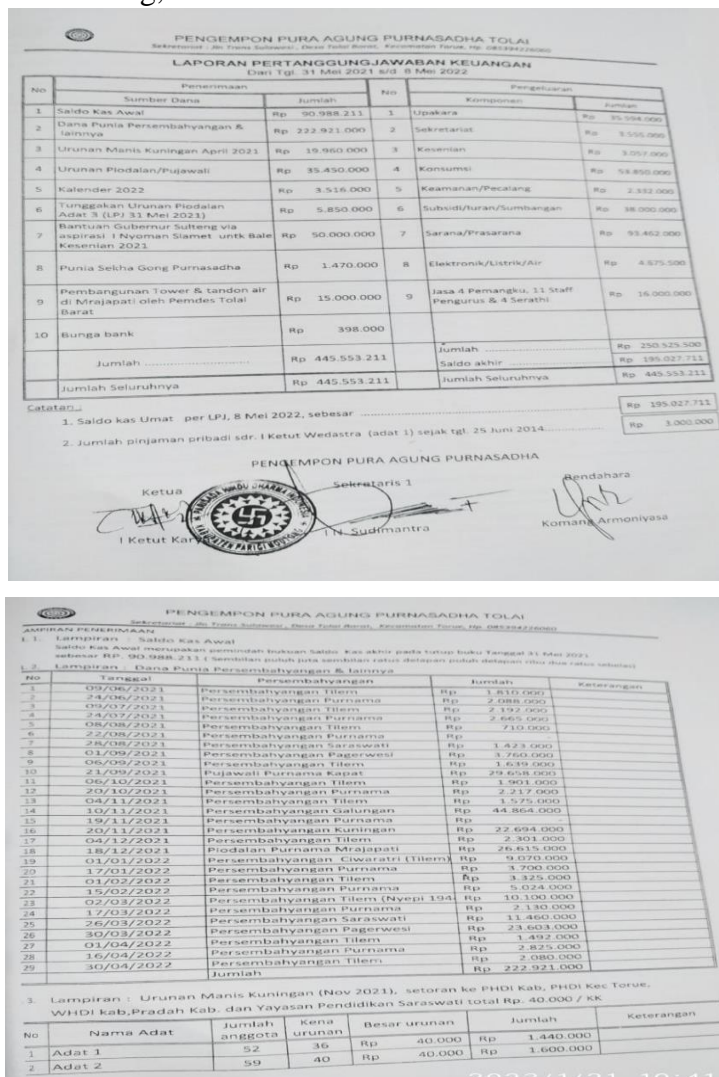


Figure 1. Accountability Report of Pura Agung Purnasadha Tolai Temple

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Punia Fund Reporting is Conducted Through Piodalan Ceremony

Reporting is a form of conveying information that is supported by complete data in accordance with the facts so that the information provided can be trusted and is easy to understand and the process, method or act of notifying, disclosing data that is information from a or similar sources to parties who need this information or in this case interested parties. Reporting is the final step in the accounting process, namely the presentation of financial information. The purpose of the reporting is to convey financial information, and can help donors, members of the organization, and other parties to assess the organization's ability to provide services on an ongoing basis.

The reporting of punia funds in the temple is an accountability carried out by the temple management so that the people know all the activities carried out in the management period. Although the temple is a small religious organization, the accountability of the temple management to the krama is very important because it increases the sense of trust between people, so that it will automatically improve the performance of the temple management..

A piodalan ceremony is a celebration of the anniversary of a sacred place. Piodalan itself comes from the word "wedal" which means "out" or "born". So, like a birthday celebration, when the commemoration of the piodalan ceremony is determined as the birthday of a temple or sacred building. In other words, piodalan is the anniversary of the birth of a Hindu shrine. The delivery of financial information or bounty funds carried out during the piodalan ceremony delivered by the chairman (using a sound system) is by conveying the total amount of funds from temple income and expenses. As revealed by the secretary of Pura Agung Purnasadha Tolai: "Financial accountability is by making financial records that contain income and expenses in each activity, then we convey them during meetings, after prayers and during piodalan delivered globally."

In line with what was conveyed by the chairman of Pengempon Pura Agung Pusnasadha Tolai "...Make an accountability report at the end of each activity. The report contains details of the costs spent in an activity so that the community can easily understand the accountability report that has been made. The accountability report is made as simple as possible so that people or the community can easily understand the report and is made as detailed as possible in order to explain the amount of budget used. Then the report will be discussed during a meeting held at the end of the activity. Then announce globally the income and expenditure during the piodalan.. "

Based on the statements of the secretary and chairman of Pura Agung Purnasadha Tolai, the delivery of financial information in the temple is by announcing income and expenses during the piodalan ceremony but only globally. The action was carried out by the temple management because it has certain reasons, as revealed by the secretary of Pura Agung Purnasadha Tolai".In this way, the congregation will usually be more triggered to donate. This means that sometimes the devotees have a sense of pride when they are able to donate and that can sometimes attract other devotees to donate as well. Now most temples in some areas have started to follow the dana punia system like the one in our great temple. So according to you, there is nothing wrong with it and it has been there since a long time ago so we just follow it too”

Based on the statement of the secretary of Pura Agung Purnasadha Tolai that, the delivery of financial information is carried out during the piodalan ceremony by conveying

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globally, this is done so that the management can also show that financial management is carried out transparently. In line with what was conveyed by the treasurer of Pura Agung Purnasadha Tolai ". We think that we only open up space for people to give gifts, maybe by reading it like that there are people who feel proud of it so that it can encourage other people to also give gifts because, to be honest, the biggest income in this temple is from the gifts given by the people."

Based on the statements of the treasurer and secretary of Pura Agung Purnasadha Tolai, the submission of financial information (dana punia / dana sesari) at the end of each prayer, whether tilem, full moon, galungan and kuningan, the administrators and the congregation have agreed to submit financial information. Because there are several reasons and it has also been a habit since the past as stated above. Although the administrators directly submit financial information (dana punia / dana sesari) at each prayer, they still make notes in the form of small notes regarding the amount of dana punia / dana sesari obtained, then when making the final report they combine several amounts of dana punia / dana sesari obtained at each prayer and the total is included in the final report. So, from several reasons, the administrators and the congregation agreed that the submission of financial information in the temple is carried out globally at the time after the piodalan prayer.

This shows that the process of financial reporting of bounty funds is carried out in detail or Full disclosure so that it is clear and detailed management. So for the management of Pura Agung Purnasadha Tolai, the reporting process carried out in detail can trigger the desire of the people to be more eager to give gifts.

The management of Pura Agung Purnasadha Tolai as the financial manager of the temple has an obligation to account for and report finances to the people or the community openly. Before submitting financial information, the management always prioritizes financial report records, both income and expenditure activities. The following is the expression of the secretary of Agung Purnasadha Tolai ".Our records are still simple but it can be said that they are very good, right in this era everything can be done with technology, so I hope that in the future our records can be even better than now but still the current ones we are also still making maximum records. The reporting is also very clear and detailed, there are income and expenses and this temple also has a personal account so all income and expenses have a current account, which means everything is complete. In line with what was conveyed by the treasurer of Pura Agung Purnasadha Tolai ". Management at the temple is the same as accounting in general, just simpler where there is a balance, there is a description, there is also a date. Yes, so it is still limited to simple accounting. "

Based on the statement of the secretary and treasurer of Pura Agung Purnasadha Tolai, the financial recording system in the temple is very simple because there are no accounting standards governing the financial management of Pura Agung Purnasadha Tolai. The recording system has never been questioned by the community, because the most important thing is the distribution of financial information that is easily understood and accepted by the community. Thus, accountability to members, especially the community, is an obligation and very important for the management. The process of recording the accountability report in the temple is made at the end of each activity, where the report contains the costs incurred in one activity which is made as simple as possible so that the community can easily understand the accountability report that has been made.

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The accountability media for the punia fund report is very important in order to fulfill the interests of resource givers who do not expect repayment. Thus the reporting of relevant bounty funds is very important in an organization as a form of accountability and always behaves openly and honestly in terms of managing financial reports. All forms of financial activities carried out must of course be mutually agreed upon and transparent. It is intended that the people have a high sense of trust in them in terms of exercising financial management authority. In the process of recording the punia fund report carried out in the temple, it is not surprising if there are recording errors, as expressed by one of the people as follows "... If there is a mistake in managing the temple's finances, discuss it with them so that the mistake can be corrected, because they must not have made the mistake intentionally.. " In line with what was conveyed by the chairman of Pengempon Pura Agung Purnasadha Tolai "...I as the chairman cannot judge unilaterally about what happened, so first I will invite my members to discuss again together so that we all as the management of Pura Agung Purnasadha Tolai can find out what went wrong. "

Based on a statement from one of the community members and the chairman of the temple, that errors in recording financial statements occurred due to an element of inadvertence committed by the treasurer. The administrators increase the sense of cooperation in solving these problems through deliberation with the community and solve problems in a family manner, because considering the temple is a common property so everyone's sense of responsibility must exist. In addition, always cling to God Almighty and maintain the trust and trust given.

Accounting is well accepted as an important instrument for the management of the temple as a manifestation of honesty and good accountability, the temple's financial statements are still simple. While the presentation of the temple's financial information as a form of accountability and transparency is done by announcing after every prayer in the temple.

Punia Fund Reporting is Conducted through a Gathering Meeting

The submission of financial information and bounty funds in the temple is carried out during the encampment meeting, as shown below. As expressed by one of the people/community as follows "...The presentation of financial information is also very clear where they read out details of expenses and income in detail during an event at the temple, and all income and expenses used by adat are submitted by the treasurer. So according to Mr. Tu, it is quite clear ". In line with what was conveyed by the chairman of Pengempon Pura Agung Purnasadha Tolai "...The report is in the form of a small note regarding expenses or receipts made during the event. In addition, there are also records regarding temple maintenance such as the purchase of grass poison. No matter how small the expenditure is, there is a record of it."

The process of recording the accountability report in the temple is made at the end of each activity. The report contains the costs incurred in one activity that is made as simple as possible so that the people can easily understand the accountability report that has been made. The accountability media for the punia fund report is very important in order to fulfill the interests of resource givers who do not expect repayment. Thus the reporting of relevant bounty funds is very important in an organization as a form of accountability and always behaves openly and honestly in terms of managing financial reports. All forms of financial activities

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carried out must of course be mutually agreed upon and transparent. It is intended that people have a high sense of trust in them in terms of carrying out the authority to manage finances.

Devotees Become the Highest Hierarchy of Social Structure in Temples

The reference in recording financial statements in the temple has a supervisory or witness activity carried out by the community. The community has the authority in supervisory activities in order to distribute financial reports that can be recognized together, as expressed by one of the community members of Pura Agung Purnasadha Tolai as follow ".. If it is a matter of witnesses, of course we, the people, are witnesses to all activities or activities that occur in the temple without exception.. ". In line with what was conveyed by the chairman of Pengempon Pura Agung Purnasadha Tolai ".. Yes, of course de and the witnesses are the people themselves because we are the administrators of the people's trust so that all activities that we carry out related to temple matters, the people are the witnesses, and we have all agreed together that the people are the witnesses in all temple activities.. "Based on a brief statement from the chairman and the people of Pura Agung Purnasadha Tolai, all activities or activities carried out in the temple, especially during the piodalan ceremony and the shelter meeting, are supervised and witnessed by the people. Therefore, the supervision activity can be said to be very simple because there are no accounting standards governing it. If there is an error in recording the financial statements, it will be reprimanded and resolved in a family manner, but if the mistake made is very fatal, it will be subject to social sanctions contained in awig-awig (customary rules). For the management and the community, the most important thing is the distribution of financial reports that are easily understood and understood by the community.

All activities or activities carried out in the temple, especially during piodalan ceremonies and shelter meetings, are supervised and witnessed by the community. If there is an error in recording the financial statements, it will be reprimanded and resolved in a family manner, but if the mistake made is very fatal, it will be subject to social sanctions contained in Awig-awig..

IMPLICATIONS

The process of reporting temple bounty funds can be understood through the ethnomethodological microscope that researchers use as an analytical tool in this study. From the ethnomethodological microscope, the researcher can understand that the process of reporting temple bounty funds is a service to God and fellow God's people. The results of this study also provide implications about the reporting process that involves the people. In the perspective of accountability, this process involves the principal. The form of reporting is not the substance. The mechanism of involving stakeholders becomes the substance in the reporting process. Maintaining the trust of the community in the management of resources in the temple is a form of integrity in financial management.

CONCLUSION

It can be concluded that, the reporting process of temple bounty funds is a service to God and fellow God's people. Maintaining the trust of the people or the community towards the management of resources in the temple is something that encourages the process of

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reporting the bounty funds so that maximum results are born and can be understood by the people.

Pura Agung Purnasadha Tolai in carrying out its management duties is based on a guideline called Awig-awig, which is a provision that regulates the manners of living in society made by Krama Desa which is binding to be used as a guideline for Pura Agung Purnasadha Tolai administrators in carrying out their obligations as well as for the people or community. The process of reporting punia funds is also inseparable from the rules that bind the system and procedures in it.

The form of the reporting process of the bounty funds of Pura Agung Purnasadha Tolai Tolai Village is: The process of reporting punia funds is carried out through the piodalan ceremony. Submission of financial information in the form of income and expenses is done globally. Furthermore, the process of reporting the bounty funds carried out after each prayer is reported globally and mentions the name and amount of money in the bounty. Furthermore, the financial reporting process is carried out through a gathering meeting. Furthermore, the reporting is witnessed by the people. In the process of implementing the delivery of financial information in the temple prioritizes witnesses carried out by the people in Tolai Village..

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