

Actualization of *Dana Punia* in The Hindus Perception of Hindu Literature

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Abstract

Hinduism has teachings that guide its adherents to always be on the path of Dharma in this living life. Although these religious teachings are very antique, they still apply to their time. At some point in the *Kaliyuga* era, it was said that the function of *Dana Punia* (donation) was essential in spiritual life. Hindu scriptures teach that almsgiving can not only be done by giving tangible assets but can also be done by giving with an honest and sincere heart despite sacrificing feelings and giving goods in the form of body and soul. In addition, *Dana Punia* is defined as a gift to eliminate fear. *Dana Punia* must be done with sincere feelings and selflessness. This study aimed to discover how *Dana Punia*'s actualization in the Hindu's perception of Hindu literature teachings. The method used in this study was library research and literature review. The results showed that almsgiving money could not only be done by giving treasures with certainty but could also be done by giving with an honest and sincere heart while giving up feelings and giving goods in the form of forms. *Dana Punia* was also referred to as a gift to ease worry or anxiety.

Keywords: Actualization; *Dana Punia*; Hindu Literature

Introduction

During the *Kaliyuga* era, religious peaks are carried out using *Dana Punia* (donation) by donating some money to the temple. It aims for the implementation of the *Yadnya* ceremony and the temple construction. It can be emphasized in the introduction that not all people or Hindus are rich. Besides, the consistency of the Balinese people in preserving *adat* (customary law) also further strengthens the temple's position. Temple is a means of worship for Hindus if people want to sacrifice and get closer to *Sang Hyang Widhi Wasa* in the path of growing the main degree of humanity as male or female beings and social beings. In addition, the temple is not always the most effective place of worship for its maker, but it is also a social and cultural actualization method for the Balinese. Many traditional ceremonies are interspersed with various creative performances by various dancers. Traditional ceremonies implementation is a way of excessive social interaction among people on Bali Island (Sugriwa, 1956). Temple as sacred places is expected that human beings can expand themselves to understand differences from one another so that people can find harmony among Hindus (Murniti, et al., 2022). In every worship place construction in Bali, all residents will make obligatory donations. This contribution is referred to as *Dana Punia*. *Dana Punia* (donation) is usually divided equally among all *krama* (community) around the temple. Therefore, the larger the temple's dimensions, the more spending will be collected. The spending issued by each community will reflect caste and social strata. It has an impact on transparency and the task of assigning temple repairs. In addition to forced contributions, there can also be voluntary donations. These voluntary donations are better known as *Dana Punia*. At the beginning of formation, the committee will form a task committee, such as a chairman, secretary, and treasurer.

The treasurer functions to control the price range properly and will be periodically accountable to the residents. As a result, the delivery of economic reports will only follow easy accounting practices.

Hinduism has teachings that guide its adherents to always be on the path of *Dharma* in this living life. Even though spiritual teachings are very old, they are still valid in their time. At some point in the *Kaliyuga* era, it is stated that *Dana Punia*'s role became vital in spiritual life. Therefore, *Dana Punia* is said to be the end result of spiritual life. It can show through the *Manawa Dharmasastra* book. The explanation can be seen as follows (*Manawa Dharmasastra* I.86).

*Tapah para, kerta yuge.
Tretayam jnana mucyate
Dvapare yadnyavaivahur.
Daana mekam kali yuge.*

Translation:

In the *Kerta* era, the pinnacle of religion was *Tapa*. In the *Treta* era with *Jnyana*. *Yadnya* ceremony during the *Dwapara* era. Meanwhile, during the *Kaliyuga* era with *Dana Punia*.

This verse explains that a person who continuously performing charitable actions with great consideration for God will receive endless rewards. *Dana Punia* in Hinduism is included in the value of the *Tat Twam Asi* teachings because humans are social beings and obey with sincerity. In addition, *Dana Punia* is collected in a place or field at the *bale* temple. Then, it is collected and counted by the *Pujawali* (ceremony) committee. Therefore, it is necessary to convey to the public that the amount of the *Dana Punia* obtained is a financial review form with a simple form of accounting reporting.

Religious teachings, especially *Dana Punia* are based on the way of devotion and love those benefits in this life. All of them should be found as a charity in *yaj na*. The *Tri Parārtha* teachings, which consist of Love, Gift, and Devotion, can be applied through the *Tri Hita Karana* teachings. *Tri Hita Karana* consists of (1) continuously creating harmony in family members between humans and God, (2) usually fostering harmonious relationships between humans and humans, and (3) always fostering harmonious relationships between humans and the surrounding environment.

Accounting has a tool function within the scope of religious entities, including temples with mixed faith (religion). Research conducted by Badu and Hambali (2014), especially as a temple entity, reports price ranges from the basic usage network of a simple accounting report. Funds collected from the community can be donations, alms, or other social assistance. Accounting practices in non-profit entities in places of worship are unusual, but it is urgent to implement responsible and clear financial reporting procedures to recognize the public trust. *Pemangku* (Priest) believes that implementing financial reporting using easy accounting does not interfere with the sacred schedule at the temple (Irvine, 2005).

Accounting is used as a notion of financial management for every revenue and non-revenue organization. The intended financial management must be transparent and responsible that aim to generate public opinion regarding non-secular donations given to religious entities. In this case, a worship place for Hindus is called a temple. This is in line with Triani and Satyawan's research (2016), who state that spin-off accounting has complicated nature. Therefore, the reason to conduct this research is the budget company for temples, which is important to have transparency and accountability. Thus, accounting must be able to bridge the goals between the giver and the recipient of the money. The most important point is that *Dana Punia* accounting can be used as a form of accountability for handling temples to the network.

As quoted above, *Manawa Dharma Sastra* explains that the pinnacle of Hinduism was Tapa during the technological era of *Kerta Yuga*. In the generation of *Treta Yuga*, it was attained by *Jnana. Yadnya* ceremony in the course of the *Dwapara* era. Meanwhile, the pinnacle of religion was conducted with the *Dana* from *Punia* in *Kaliyuga* era. Until these days, the community has issued *Dana Punia* by arranging a positive amount of cash for the temple intended for the *Yadnya* ceremony and the temple construction. Furthermore, it can raise the question whether implementing the *Punia* Fund can only be done using money? Therefore, do people who do not have money cannot do fundraising? Then, how to measure the quality of someone's *Dana Punia*? Therefore, it can be said that this study is expected to answer some of these questions, so people doubtful with various economic levels can donate based on the sacred scriptures they believe in.

Some of the implementation plans above are found in the form of providing *Dana Punia*, managing *Parisada* assets that are less effective, and inexpensive funds or materials that are capable of providing welfare for humans. In addition, the *Parisada* also consists of a fundraising committee across the country through *Seribu Punia* / Thousand *Punia* to raise funds, which are held annually through various fundraising networks. Furthermore, form the Hindu, including that unites all potential economic and sporting endeavors, with the responsibility to separate the effects of the ventures and the cooperation accrues to the *Parisada* and *Artha Parisada* establishments. Likewise, *Parisada* also implements Regional Regulations (*Perda*) for areas that allow it, especially in the Bali regions that regulates regional regulations (taxes or fees) regarding levies to tourism actors, which are used to conserve and improve lifestyle and Hinduism (Irvine, 2005). The fact, *Dana Punia*, namely *Bhisama Parisada*, is no longer running as expected because the fulfillment target is still low and needs to be higher. It must be wisely researched and studied through the *Parisadha* Research and Development Department and collaborated with Hindu academic institutions. It concerns all subjects related to the implementation of the *Bhisama*, each regarding the implementation machine, its awareness, the problems of the organizers, and the object of its activities as a whole. Furthermore, improvements are made based on suggestions for improvements to these dependents.

Method

Method is required to collect data in this study. In addition, the technique is a way that must be taken or exceeded to obtain the study's objectives. Data collection used in this study was documentation techniques. Documentation is a method used by collecting all kinds of documents and preserving data recording. This document was in the form of text, essay, or object. Regarding file recording, the researcher searches, collects, and reads books and files or cites critical issues that refer to problems in this study. Thus, every research feature will find a valid record with the aim of logical and rational evaluation, activities, or steps hoping to use an approach including a Literature Review (Literature Study). Literature review is an approach that solves problems by studying many books or helping literature or by collecting facts or other resources that can be considered related to the complexities raised and directions that are interrelated from one to another. Furthermore, this study used the approach with descriptive method. The descriptive method is a study method to describe the opportunity method that takes location, and systematically facts are prepared, thus that the standard end is accepted. Collecting and gathering information from the informants was completed by using in-depth interview techniques and the researchers as participants. In addition, the researcher also involved difficult areas to research, namely the Hindu network, which is living on the Bali islands. After obtaining sufficient and appropriate notes, the researcher analyzed them using the right approach. Lastly, it continued to the stages of interpreting results.

Results and Discussions

Dana Punia presented by Hindus, is based on the philosophy of *Tat Twam Asi*. This philosophy has an everyday meaning: I am you; you are me, we are all brothers. This lifestyle concept consists of unlimited social costs. In this case, everyone wants help, security, and a sense of safety to achieve happiness. It is called *vasudhaivakutumbakam* or all beings are brothers. The implementation of *Tat Twam Asi* teachings in Hindu society is the implementation of fundraising carried out in prayer activities (Balisastrawan, 2022).

Furthermore, Bhagavad Gita XVII. 20 states that the *Dana Punia* is a *Punia* with a range of donations for a religion that is carried out with certainty. A sacred obligation that does not rely on results and is given to the right individual will result in a gift called *Satwika Dana* (Pudja, 2003). Based on this statement, it can be known that *Dana Punia* issued through Hindus to temples, whether in the context of prayer, Yajnya, religious ceremony, or the construction of the temple, are based on mutual experience and fund management. In this situation, control is considered to all temple residents (Surayin, 2005).

The accounting development in an increasingly diverse social context and cultural practices also confirms the existence of a qualitative paradigm. Its capacity to supply analytical merchandise with intensity matches its placement. Several qualitative-based *research* techniques, including discourse analysis, case research, semiotics, and ethnography, are currently gaining interest from accounting scientists and researchers. To discover the importance of multiparadigm benefits in accounting studies, researchers try to explore one of the methods from the anthropological approach, especially interpretive techniques. It aims to have a particular picture of the essence of the learned lifestyle. According to Surayin (2004), accounting is a living science in the field of social sciences. Surayin's medical repair techniques refer back to the social technology paradigm. Burrell and Morgan (1979) describe two-dimensional lifestyle assumptions about the character of society to extend social science.

In this case, this obligation can be found in transparency and responsibility. Transparency and obligation become important keywords for public entities to survive and maximize their role in the socio-cultural area. In addition, it is also supported by Badu and Hambali (2014), who states that some people still consider the financial assessment of spiritual funds to be futile (Sura & Musna, 1993).

The concept of *Dana Punia* issued by Hindus in Bali is based on the philosophy of *Tat Twam Asi* teachings. Therefore, I am you, you are me, and we are all the same. *Tat Twam Asi* is an expression in the Hindu philosophy that practices a relationship without boundaries because it states that he is you, I am you and all beings are the same have an atman that comes from *Brahman*. Humans in their lives have various types of life needs that are encouraged by the dreams of the humans concerned (Hindu Minbar No. Date: 19), seeing all of us as needing help, assistance, or protection to realize true happiness in life, as mandated in the Vedic scriptures, *vasudhaivakutumbakam* (all beings are brothers). Humans are social beings that cannot live alone in their experience, so they need the help of others. If humans live and understand the teaching of *Tat Twam Asi*, proper relationships between humans must be connected. Do not let us as humans harm each other, carry out anarchic movements that harm other humans, or even kill fellow human beings to show definite superiority. We must help each other and protect each other. If we grow to be rich humans, we must help poor people, and if we become strong humans, we need to help weak humans. Therefore, a harmonious existence can be found, which is the implementation of the teaching of *Tat Twam Asi*. This concept underlies Hindus' use of objects and objects given in all Yajnya ceremonies, both human and *Yajnya* Gods. It is also supported by Bhagavad Gita XVII.20.

Daatavyam iti yad daanam diyate nupakaarine, desa kala ca paatre ca tad daanam saatvikam smrtam.

Translation:

A price range of *Punia* (donations) that can be clearly given without expecting results. It is believed to be a sacred duty and is given to the appropriate man or woman (*Paatra*). Such gifts are known as *Satvika Dana* (Asli, et al., 2022).

1. Forms of *Dana Punia* Based on Hindu Scriptures

Sang Hyang Kamayanikan scripture describes the forms of the *Punia* price range as follows. (1) *Dana*, especially gifts in property to people in need. (2) *Atidana* is giving with an honest and sincere heart even though it sacrifices feelings, and (3) *Mutidana* is giving in the form of body and soul (Sukendri & Putra, 2023).

Nowadays, *Dana Punia* donates assets to people in need and achieves it by using the heart, which can be interpreted as sincerity in helping other humans in need. This *karma* is carried out with a sincere heart and can be labeled as *Atidana*. While forgiving another human being is sometimes very difficult for the mind to take for granted, it can be done with an honest heart. Categorized as *pidana*. Forgiving the person who is responsible is indeed a difficult act, especially when mistakes are made repeatedly and there are no signs of stopping. It can be tough to forgive someone who has offended someone, and it is uncertain that being forgiven will require a trade. In addition, *Atidana* recognizes no obstacles to forgiveness.

Forgiveness does not have to be said to the guilty person towards the person who did *Atidana*. Forgiveness is enough to do by not prolonging the hassle and not having a desire for revenge. Love will develop in individuals who are cursed repeatedly but do not get revenge. Amazing people like Mahatma Gandhi had many people to hate, but he never hated anyone.

Mutidana is a gift in the form of body and soul. Historically, warriors (*ksatria*) groups did *Mutidana* by protecting the vulnerable. *Mutidana* is embodied by the courage to sacrifice oneself to protect oppressed humans. These days, *Mutidana* can be done by taking the time to do social activities to help others in need. Those struck by the occasional disaster want not only economic support but also need ethical guidance. A social worker who comes to give all his time to help, whether serving food, providing motivation, or other activities without being paid, can be labeled as doing *Mutidana*.

Bhagavad Gita Sarasamuscaya verse 180 states that *Abhaya Dana* is more important than *Sarwa Dana*. *Abhya Dana* is a gift to relieve anxiety, while *Sarwa Dana* is a gift in the form of property. It should be emphasized that what is meant by fear is not always a fear that can harm others, such as stealing, robbing, and others, but in this case, the fear is pain, fear of losing life, the anxiety of suffering, and others. Fear can make a person shrink, without motivation, and still full of tension. When the peak of fear can disturb a person's soul, his mind will become confused and live with suffering.

Abhaya Dana is conducted by people, which can dispel reported fear of the person. Pioneers who try to make their people feel safe from fear and anxiety can be accused of misusing funds. In this case, famine, disease outbreaks, and poverty are examples of fear that often occur in society. In responding to these concerns, the government will take concrete steps, including trying to meet the food needs of its people, ensuring good sanitation, and providing good hospitals. Besides, the government will be providing jobs and many others that the government can do to eliminate fear for its humans. Indeed, everyone can motivate other people to get rid of their fear and anxiety. However, before giving motivation other people, the people must first smooth themselves by practicing religious teachings. *Abhaya Dana* can be done by anyone and to everyone.

Swami Vivekananda declares to rise, be brave, and be strong. Carry all obligations on your shoulders. Besides, to be realized that you are the creator of your future. It will not bring healing if we keep questioning ourselves as sick people. The thing that we need for it is medicine. Everyone in the international and spiritual world recognizes fear and anxiety as the main motive of degeneration and sin. Thus, it can be said that anxiety can bring death and it causes evil. What caused the fear and anxiety? The stupidity and lack of self-understanding caused it. Therefore, each of us is the king of kings. Understanding that every sin and all evil can be summed up in one phrase is a weak point. It is a vulnerable nature that drives all evil deeds. This very vulnerable nature is the source of all greed and avarice (Ragathananda, 2006).

2. The Quality of *Dana Punia* according to Hindu Literature

The implementation of *Dana Punia* is one of the noblest activities of *Dharma* because it can cultivate divine qualities (*Daivi Sampad*) in the heart. However, it should be understood that in Kali Yuga technology nowadays, it is challenging and tough to do such charity in a simple, honest, clear, and sacred way as it is said in the *Parasara Dharmasastra* that during the era of *Kali Yuga*, the finances of *Punia* were applied more to a carrier. Thus, it was very selfish. However, this does not mean there may be no gifts during this period.

Sarasamuscaya scripture mentions that, *Apan ring tribhuana, yan hana meweh kagawayaniya, lena sangkeng dana, agong wi kang trsna ring artha, apan ulihning kasakitanikang artha katemu* which means that in these three worlds, there may be nothing more challenging to do than give alms, if he is very attached to the property, then he will be disgusted with the wealth he receives (Arwati, 2003).

Kali is the age of darkness/lack of awareness, where humans are so attached to matter and forget that the absolute truth lies in the spiritual realm. *Dana Punia* teaches people to see once again that existence is not entirely for self-interest. Through alms and donations, humans are taught to understand and share the suffering of others with information, and by sharing the suffering of others, humans raise the idea of popular unification. This awareness of unity in Hinduism is called *Tat Twam Asi*. Human awareness will be awakened through donations (*Dana Punia*) (Dewi, et al., 2023).

Slokantara mentions that, *Tithau dasagunam, danam grahane satamewa ca, kanyagate sahasrani, anantam yogantakale* which means that gifts given on full and dark moon cause ten times more coolness to be obtained, if at some point an eclipse brings 100-fold benefit if on a sacred day of *Sradha*, the worship of ancestors will increase a thousand times. If it is completed at the end of *Yuga* (the age of *Kali*), the praise of kindness is unlimited (Ragathananda, 2006).

The reward received by giving alms in the Age of *Kali* is beautiful and described as having unlimited benefits. It is very feasible because God sees what human beings want to be based on a percentage of all people's goodness on earth. When people are ignorant and greedy, God will choose the best of the worst. The Mahabharata story is fascinating when Balarama asks Krishna why he decided to side with the Pandavas. Yudistira, who is said to symbolize *Dharma*, instead puts his family and spouse on the gambling table. If a human had risked his brother and wife at that time, they would probably be said to be a very evil human. Bima is said to be silly and emotional. The smartest Arjuna has other halves everywhere, almost the same as Bima. Nakula and Sahadewa did not have a stand. Then, Krishna said that some are the worst, but the Pandavas are the best. Veda's scriptures also mentioned this gift, which includes, I hope we can dedicate ourselves to being tools of God Almighty and share our success with the poor and those in need (Rg. Veda.I.15.8). They should accumulate wealth with honesty

and be able to give away their wealth with generosity, they will be truly liked by society. May they also work diligently and believe that work is a form of devotion to God Almighty (Rg.Veda.I.15.9).

Rg. Veda stated, the study of giving *Dhana* based entirely on devotion and love has significant benefits in this life, and all this needs to be realized as a charity in *Yajñya*.

The concept of *Yajñya* is providing something for sure without regard for anything in return. The man or woman giving the *Punia* must understand the essence of the *Yajnya* idea. Giving is done in earnest without expecting anything in return, as well as praise from *Idha Sang Hyang Widhi*. Sincere sincerity only from the bottom of the heart. Like a mother and father who need their children to live by chance, the father and mother sacrificed many things to make it happen. Parents work hard without knowing the time and give their work results to their children later. Starting from providing the best food, sending them to high school, and following the needs of their children without regard for future consequences. The success of their children is like a great present for parents. Even after their children are successful, they do not always remember their parents.

Anticipated *Dana Punia* is the one which is carried out like a scholar giving something to his child. Parents give without expecting anything in return for what has been given. This kind of *Dana Punia* description is illustrated in the verse of Atharva Veda.III.24.5: You have to work with your hundred hands and give the result with your thousand palms. If you paint with sincerity and honesty, you may get many effects, many times over. God Almighty will bestow His grace for people who donate it according to their wishes. If working with 100 palms is tough and diligent. Operating with the hands produces a mediocre image, but it can obtain brilliant results if the painting is done with 100 fingers. An ordinary worker works most effectively in his field; without paintings, he can be quiet and lazy. Meanwhile, first-class workers will work professionally and pursue other fields that may still be related to their careers. Today's skilled employees will be fearless in working outside their discipline as long as they do in compliance with existing policies.

Giving results with 1000 palms means eliminating all doubts about giving alms. It is too much consideration for a person when giving *Punia* is a mistake. Someone who donates money hoping to be elected in the Regional Head Elections (*Pilkada*). The person offering *Punia* has his call recorded on an alms board or read aloud over a loudspeaker. Things like this still rely on praise from what is donated. Thus, it cannot be called a *Dana Punia*. *Dana Punia* is only supporting, and there are no results in the form of debts between the giver and the person financed.

Sloka Atharva Veda.III.15.6 mentioned: Convey for excellent motives and make your wealth beneficial. Wealth donated to a noble cause is by no means lost. God Almighty offers greater distance to those who donate wealth for extraordinary good. Charity must have an extraordinary motive because it will never disappear if donating wealth to a good cause. It said in the verse that God would give more than we give. God has a loving and merciful nature. He is the most heartfelt, compassionate, and sincere. If He promises to bring more distance than what humans contribute, He will make it happen. However, it should be emphasized that when we donate with the hope that God will repay more than what we have donated, it is not a gift of alms. Listening to these verses, someone should no longer delay the goals and objectives of *Dana Punia*.

*Daatavyam iti yad daanam
diyate 'nupakaarine.
desa kala ca paatre ca.
tad daanam saatvikam smrtam.
(Bhagavad Gita XVII.20)*

Translation:

Dana Punia can be given absolutely without waiting for results, is believed to be a sacred obligation, and is given according to local regulations (*Desa*), at the right time (*Kala*), and given to the right individual (*Patra*). This present is called *Satvika Dana*.

Satwika Dana is a centralized *Dana Punia* with the proper purpose. *Dana Punia* must comply with relevant regulations, supply at the right time, and be received by the right person. If the ruler forbids giving money to beggars, humans must obey him. Donating in such a way that violates the law is not always justified according to religion.

In donating (*Dana Punia*), someone must also pay attention to the condition of the giver. In Hindu literature, not all possessions must be donated. Sarasamuscaya verse 261, 262, 263, and Ramayana Sargah II verse 53 and 34 mentioned that the assets obtained (proceeds of wealth) need to be divided into three. These are 30% *Dharma*, 30% *Kama* 30%, and 40% assets (business capital) (Yudari, et al., 2023).

The wealth obtained does not have to be used to satisfy lustful desires, but it is also not wise anymore if we give up every treasure we have. *Dharma* is a religious wish; setting aside wealth for a religious wish is a very reasonable element. Setting aside 30% of wealth for spiritual desires will make people calm. *Dana Punia*, as a form of *Dharma*, has a significant role, which must be found and implemented by everyone according to their character and abilities, as mandated in *Wrhaspati Tattwa* 26. It is why every society member must practice the *Dana Punia* teaching fully. The main objective of the *Dana Punia* teachings is to develop an honest intellectual mindset of humans in carrying out the *Wairagya* lesson, namely detachment (sincerity) from oneself. In society, the lessons or actions of *Dana Punia* usually take the form of fabric goods or cash. However, it is not like that now. The various types of donations have been mentioned above. It is mentioned that charity can provide a way for human beings to achieve perfection in life and are not sure about their sector because what they have can be saved and make other people a place for profit in terms of property owned by someone, so there is equality in justice.

Dana Punia also teaches humans to care for each other. It is in line with *Tat Twam Asi*'s teachings, which view humans as identical and part of themselves, especially when they need help intended to provide for the arising of proper happiness in life. As mandated in the Vedas scriptures, especially *Vasudhaiva Kutumbakam*, all beings are brothers.

3. Accounting Reality and Transparency as a Cultural Accentuation

Experts have even studied cultural values and accounting in the context of monotheism. Reporting that provides the most personal costs and benefits causes biases in the accounting information provided in monetary evaluations too selfishly. Therefore, today's accounting inequality must be corrected by combining it with specific characteristics, as we recognize from the philosophy of *Manunggaling Kawulo gusti* (Triyuwono, 2006). The statement above clearly shows economic control as a form of accountability to the giver. It is essential to consider that the inheritance and its repayment are obtained and managed in the context of improvement, aiming as the subject of worship. It also relates to the religious and cultural symbols adopted by the Balinese people. Correct and reliable records can be helpful to administrators and citizens in making choices. The effectiveness of controlling funds is related to the appropriateness of budget allocation usage and the reasons for building temples.

Accounting activities in the field of social and cultural have more and more developments. The obligation to donate to the community is always maintained in this situation. It can be done by non-earning-oriented groups, in this case, temples. All ongoing financial sports are mentioned through management in positive periods. Reports

made using management in the form of activity reports. Interest file is liable if it provides information about other financial transactions that could change a religious entity's amount and net worth. In addition, IAI (2011) states that organizational sports reviews that present information in economic reviews can help donors increase their trust. Then, tasks can be realized with transparency and accountability. Badu & Hambali (2014) state that there is a lack of public information about the importance of financial reports, limited recognition of authority by religious groups, limited human resource expertise, and improvement in Islamic research. However, some people still think that financial reviews do not want to be reported (Badu & Hambali, 2014).

The concept of *Dana Punia* in Hinduism is mainly based on the philosophy of *Tat Twam Asi* teachings, which states that he is you, I am you, and all beings are the same. People have many desires and lifestyles that human goals may inspire. The funds obtained from the donation box and donations from individuals and organizations require the completion of the monetary task of control. It means that the money donated can be used to help with *Yadnya* ceremonies and the temple's construction. The desired accountability is in the form of responsibility and transparency over the legibility of the spiritual donations received. Therefore, by using recording and bookkeeping capital based on accounting guidelines, these activities are expected to no longer anticipate profits (non-earnings) to be received because all these funds are donations.

Vedas are the sacred books of the Hindus, which distill things. Nowadays, the religious way is not the simplest thing, but it is also a clinical problem that can help people live internationally. Veda's expertise in the medical context is like starting a technological knowledge sector that modern technology may not reveal. In this case, Veda is like an English autobiography that shows everything in this world.

As fund managers, temple treasurers are required to record and archive cash flows from receiving and disbursement activities related to the temple in the form of *Yadnya*, ceremony (*piodalan*), maintenance, and protection of temple development. All religious donations obtained from donations (*Dana Punia*) are recorded in the financial receipts book and scheduled for the meeting. It is mechanically stated and delivered entirely in the meeting and in detail to the beneficiary and the wider community. If there is eventual financial stability for a certain period, the money must be proven and printed as the balance of a savings account in the name of a temple or *krama pura*. This savings account functions as a reservoir for incoming and outgoing budget transfers. *Dana Punia* donated by every Hindu network or community to a temple is a form of spiritual awareness as a form of responsibility to God Almighty. The behavior of contributing to the temple every day in daily activities, *Yadnya*, and development no longer creates an economic burden. It is mainly based on the interview results related to the seriousness of the network in donating and administrators in handling the range of nominal donations.

Accountability and transparency in managing *Dana Punia*'s budget require a non-profit business entity, which extends the responsibilities of applicable controlling funds. It aims to increase public trust in the group or organization. In this period of information disclosure, we appeal to all business actors or social communities who collect funds from the general public, whether from budgets or other religious donations, to assign the task of controlling these funds. Therefore, the accounting report must be organized to achieve financial accountability and transparency. Each *Dana Punia* can impact the results in the form of different outcomes. The result of abundant *Punia* is obtaining various worldly pleasures (after death), praise for serving one's mother and father is gaining knowledge, namely awareness. In contrast, praise and ahimsa karma are endurance. Indeed, the expected result is no longer necessary as described in the scriptures because the scriptures must be interpreted first to know their meaning.

Dana Punia, for dishonest individuals, may be a hefty burden. The property they own is considered to be wholly owned by them, but it should be understood that *Dana Punia* is a way to purify the property received. All eyes can become sacred when donated to someone who seeks as much wealth as possible. Vice versa, if the property is acquired even in a horrible way, but if it is not subject to punishment, it can lead to the abyss of hell.

Intended *Dana Punia* is no longer just sacrificing property to people in need, but also by giving a heart. In this case, it can be interpreted as sincerity in providing for various needy people. Karma equipped with an honest heart can be categorized as *pidana* and forgiving other humans, which is sometimes difficult for the mind to accept. However, if it is done with an honest heart, it can be labeled as *pidana*. Forgiving a guilty person is difficult, especially if the mistake is made repeatedly and there is no sign of prevention. It can be tough to forgive someone who has offended someone, and it is not sure that being forgiven will need to change. It can be tough to forgive someone who has offended someone, and it is not sure if they will change if we forgive them. *Atidana* realizes that there are no obstacles to forgiving. Forgiveness must no longer be stated to the person responsible for who did *Atidana*.

Forgiving is enough until now not to prolong the problem, and people no longer have the option of revenge. Love will grow in people who are often cursed but do not get revenge. Great people like Mahatma Gandhi had many people to hate, but he never hated everyone. *Mutidana* is a gift in the form of a soul and a frame. In history, warriors (*ksatria*) did *Mutidana* by using vulnerable defense. *Mutidana* is manifested by using the courage to sacrifice oneself to defend oppressed humans. Nowadays, *Mutidana* can be resolved by taking the time to do social activities that can help other people in need. Those struck by the occasional disaster want not only financial guidance but also need ethical assistance. A social worker who comes to give all his time to help, whether serving food, providing motivation, or other activities without being paid, can be labeled as doing *Mutidana*.

Conclusions

Based on the description of the discussion above, it can be concluded as follows. As Hindu scriptures, Vedas explained that almsgiving could be by giving certain assets and giving with an honest and sincere heart while giving up feelings and goods in the form of things. *Dana Punia* was also referred to as gifts to relieve worry or anxiety. Amazing *Dana Punia* was made with sincerity and expected nothing in return. In addition, *Satwika Dana* is a well-centered donation (*Dana Punia*) with the proper purpose. Finance of *Punia* must know the relevant regulations and provide when and to whom it is given so that it is targeted.

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