

PENGELOLAAN KEUANGAN ORGANISASI KEAGAMAAN

(Studi Pada Yayasan Santha Yana Pasek Buleleng)

Oleh

**Gede Bagas Pratama Putra
Jurusan Ekonomi dan Akuntansi**

Abstrak

Penelitian ini bertujuan untuk mengetahui sumber dana Yayasan Santha Yana Pasek Buleleng yang merupakan induk dari Krematorium Santayana Desa Adat Tista dan implementasi pengelolaan keuangannya. Penelitian ini menggunakan metode kualitatif dengan menggunakan data primer berupa hasil wawancara dengan *Klian Desa Adat Tista*, Ketua Yayasan Santha Yana Pasek Buleleng, Sekretaris Yayasan Santha Yana Pasek Buleleng, Bendahara Yayasan Santha Yana Pasek Buleleng, Pengelola Krematorium Santayana Desa Adat Tista bagian Operasional, Pengelola Krematorium Santayana Desa Adat Tista bagian Administrasi dan Keuangan, Warga Desa Adat Tista dan data sekunder yaitu laporan pengeluaran pembangunan Krematorium Santayana Desa Adat Tista, laporan pendapatan Krematorium Santayana Desa Adat Tista, beserta kwitansi bukti serah terima pembagian laba kepada Desa Adat Tista. Pengumpulan data dilakukan melalui tiga cara yaitu observasi, wawancara dan studi dokumentasi. Hasil penelitian ini menunjukkan bahwa : 1) sumber dana Yayasan Santha Yana Pasek Buleleng berasal dari (a) Investor, (b) *punia semeton*, dan (c) pendapatan Krematorium Santayana Desa Adat Tista. 2) implementasi pengelolaan keuangan Yayasan Santha Yana Pasek Buleleng dilakukan melalui tiga tahapan yaitu (a) perencanaan, (b) pelaksanaan dan (c) evaluasi. Yayasan Santha Yana Pasek Buleleng menjalankan program pemberian hak istimewa berupa layanan gratis kepada masyarakat Desa Adat Tista yang kurang mampu. Laporan keuangan pada program hak istimewa sama dengan laporan untuk konsumen umum.

Kata Kunci : Pengelolaan Keuangan, Yayasan, Krematorium

PENGELOLAAN KEUANGAN ORGANISASI KEAGAMAAN

(Studi Pada Yayasan Santha Yana Pasek Buleleng)

Oleh

**Gede Bagas Pratama Putra
Jurusan Ekonomi dan Akuntansi**

Abstract

This study aims to determine the source of funds for the Santha Yana Pasek Buleleng Foundation, which is the parent of the Santayana Crematorium of Tista Traditional Village and the implementation of its financial management. This research uses a qualitative method using primary data in the form of interviews with the Tista Traditional Village Klian, Chairman of the Santha Yana Pasek Buleleng Foundation, Secretary of the Santha Yana Pasek Buleleng Foundation, Treasurer of the Santha Yana Pasek Buleleng Foundation, Manager of the Santayana Crematorium of Tista Traditional Village in the Operational section, Manager of the Santayana Crematorium of Tista Traditional Village in the Administration and Finance section, Tista Indigenous Village Residents and secondary data, namely reports on development expenditures Crematorium Santayana Traditional Village Tista, income report of Crematorium Santayana Traditional Village Tista, along with receipt of proof of handover of profit distribution to Tista Traditional Village. Data collection is carried out through three ways, namely observation, interviews and documentation studies. The results of this study show that: 1) the source of funds for the Santha Yana Pasek Buleleng Foundation comes from (a) Investors, (b) punia semeton, and (c) the income of the Santayana Crematorium of Tista Traditional Village. 2) The implementation of financial management of the Santha Yana Pasek Buleleng Foundation is carried out through three stages, namely (a) planning, (b) implementation and (c) evaluation. The Santha Yana Pasek Buleleng Foundation runs a privilege granting program in the form of free services to the underprivileged people of Tista Indigenous Village. The financial statements on the privilege program are the same as the reports for the general consumer.

Keyword: Financial Management, Foundations, Crematoriums