

**ANALISIS SISTEM PENGENDALIAN INTERNAL PENGELOLAAN
DANA BANTUAN KEUANGAN KHUSUS (BKK) DI SUBAK TANI
KAYUPAS BEDUURAN DESA BANYUNING**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan sistem pengendalian internal pengelolaan dana Bantuan Keuangan Khusus dengan konsep *Tri Hita Karana* di Subak Kayupas Beduuran Desa Banyuning. Penelitian ini dilakukan dengan metode kualitatif. Data dikumpulkan melalui observasi, wawancara dan dokumentasi yang selanjutnya dilakukan analisis data melalui tiga tahapan yaitu: (1) reduksi data, (2) penyajian data, (3) penarikan kesimpulan. Hasil penelitian ini menunjukkan bahwa pengelolaan dana Bantuan Keuangan Khusus di Subak Kayupas Beduuran mulai dari tahap perencanaan, pelaksanaan, dan pertanggungjawaban telah menerapkan nilai-nilai yang terkandung dalam konsep *Tri Hita Karana* yaitu *Parahyangan*, *Pawongan*, dan *Palemahan*. Penerapan sistem pengendalian internal berdasarkan komponen Lingkungan Pengendalian, Penilaian Risiko, Aktivitas Pengendalian, Informasi dan Komunikasi, serta Pemantauan dalam pengelolaan dana Bantuan Keuangan Khusus yang dibarengi dengan konsep *Tri Hita Karana* di Subak Kayupas Beduuran Banyuning telah berjalan cukup memadai, sehingga dapat disimpulkan bahwa pengelolaan dana Bantuan Keuangan Khusus di Subak Kayupas Beduuran telah berjalan dengan baik.

Kata Kunci: Subak, Pengelolaan Dana, Pengendalian Internal

UNDIKSHA

***ANALYSIS OF INTERNAL CONTROL SYSTEM MANAGEMENT OF
SPECIAL FINANCIAL AID FUND (BKK) IN SUBAK TANI KAYUPAS
BEDUURAN BANYUNING VILLAGE***

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ABSTRACT

This study aims to find out the implementation of the internal control system for special financial aid funds management with the Tri Hita Karana concept in Subak Kayupas Beduuran Banyuning Village. This research was conducted by using qualitative method. Data was collected through observation, interviews, and documentation which were subsequently carried out data analysis through three stages, namely (1) data reduction, (2) data presentation, and (3) drawing conclusions. The results of this study showed that the special financial aid funds management in the Subak Kayupas Beduuran starting from the planning, implementation, and accountability stages had implemented values that are constrained in the concept of Tri Hita Karana, namely Parahyangan, Pawongan, and Palemahan. The implementation of the internal control system based on environmental control components, risk assessment, control activities, information and communication, and monitoring in the management of special financial aid funds accompanied by the concept of Tri Hita Karana in Subak Kayupas Beduuran Banyuning has run quite adequately, so it can be concluded that special financial fund aid management in Subak Kayupas Beduuran has run well.

Keywords: Subak, Fund Management, Internal Control