

Sustainability of Special Financial Aid Fund: Analysis of the Internal Control System for Management of the Subak Tani Kayupas Beduuran Village Banyuning

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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: Fund management, Internal control, Subak..

1. INTRODUCTION

Bali is one of Indonesia's regions known for its high cultural qualities centered on religious philosophy [1]. Farmers are one of the majority of Bali's livelihoods. Farmers in Bali have a space for organization called Subak in which they carry out their labor. Subak is a traditional organization in the field of water use at the farm level of indigenous peoples in Bali that is socio-agricultural, religious, and economic in nature and has historically continued to expand and develop. Subak is a manifestation of the Tri Hita Karana philosophy/concept. Tri Hita Karana derives from the Sanskrit words "Tri" for three, "Hita" for happiness/prosperity, and "Karana" for cause. As a result, Tri Hita Karana might be translated as "Three reasons for the formation of happiness and well-being." The Tri Hita Karana principle is applied in the subak

system in the following ways: (a) Parahyangan, or a harmonious relationship between humanity and God. Where the application in subak tani is Krama subak performing religious ceremonies on a yearly basis in order to maintain a peaceful relationship with God and also as a show of thanks for what has been bestowed. (b) Pawongan refers to a peaceful interaction between mankind. It is applied in subak tani in the form of a harmonious relationship between subak administrators and subak Krama, which is achieved via effective communication, tolerance, and mutual respect. (c) Palemahan is the peaceful coexistence of humans and nature and their environment. The application in subak activities is to hold Ngayah or mutual collaboration on a regular basis in order to maintain a well-maintained rice field irrigation system.

The Kayupas Beduuran Tani Subak is one of the subaks in Buleleng District, more specifically in

Banyuning Village. The Betenan Kayupas Subak and the Beduuran Kayupas Subak are located in Banyuning Village. Mr. Gede Wirasada commanded Subak Kayupas Beduuran for roughly 21 years. Mr. Gede Wirasada initially led the Betenan subak woodpas for five years, from 1995 to 2000. From 2000 till the present, he has been the leader of the Beduuran Kayupas Subak. At the moment, Krama (members) subak Kayupas Beduuran number approximately 30. Subak Tani Kayupas Beduuran's organizational structure is as follows: Kelian Subak/Pekaseh, Secretary/Researcher, Treasurer/Petengen, and Krama/Members. Kayupas Beduuran subak receives funding from both internal and external sources. The Special Financial Assistance (BKK) fund is one of the external funds.

The Pakraman, Subak, and Subak Abian Villages Special Financial Assistance Program (BKK) is a Bali Provincial Government program that is planned, implemented, and funded from the Bali Provincial Budget for the Planned Universe through Special Financial Assistance (BKK) to Regencies/Cities and Villages for Pakraman, Subak, and Subak Abian, with a maximum budget ceiling of IDR 250,000,000 (two hundred and fifty million rupiah) for Pakraman Village and IDR

Each year, the Kayupas Beduuran Banyuning subak farmer receives this Special Financial Aid fund, which is used to fund a series of religious ceremonies, including the Ngusaba Ceremony at Subak Temple, the Ngaci Ceremony (Mapag Toya and Mendak Tirta at Ulun Danu Bulian Temple), and the Pengbek Ceremony at Segara Temple, which is held annually. However, in addition to funding religious events, BKK revenues are utilized to support Subak Prajuru's operational costs. The BKK for Pakraman and Subak villages has the following objectives: (1) To offer stimulus to the villages of Pakraman, subak, and subak abian in Bali, particularly in the implementation of Tri Hita Karana elements. (2) Empower, protect, and promote the cultural arts and customs values. (3) Promoting empowerment and expanding community participation in development implementation. The management of the Special Financial Assistance (BKK) fund unquestionably demands an effective internal control system, as this aid fund is a government program that cannot be used without oversight and accountability.

According to Government Regulation Number 60 of 2008, the Internal Control System (SPI) is "an integrated process for actions and activities carried out continuously by the leadership and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient operations, financial reporting reliability, asset protection, and compliance with applicable laws and regulations." A company/agency can be deemed to be effective and efficient if it has an effective and efficient

control system [2]. Subak organizations that exist and grow in Bali in particular, and around the world in general, must employ an internal control system in conjunction with the Tri Hita Karana philosophy to ensure organizational sustainability and growth [3]. When combined with its internal control system, the Subak Tani Kayupas Beduuran organization can be defined in terms of authority and segregation of functions.

This research is interesting since Mr. Gede Wirasada, the Kelian (Chairman) of Subak, has around 26 years of experience leading subak farmer groups, both in managing subak tanipas beduuran and subak tanipas betenan. Mr. Gede Wirasada's leadership in Subak included a series of religious festivities each year, including the Ngusaba Ceremony at Subak Temple, the Ngaci Ceremony (Mapag Toya and Mendak Tirta at Ulun Danu Bulian Temple), and the Pengbek Ceremony at Segara Temple. All of these religious ceremonies are supported financially by the Special Financial Aid (BKK), a program of the Bali Provincial Government. As a result, it is critical to create an effective internal control system for the management of Special Financial Assistance (BKK) funds to ensure that the monies collected are used appropriately, as BKK is a Bali Provincial Government fund. As a result, the researcher wishes to analyze the internal control system for managing special financial assistance funds (BKK) in the Kayupas Beduuran subak farmer organization in Banyuning Village, which is led by Kelian subak, who has approximately 26 years of experience leading the *subak* organization.

2. METHOD

The research is descriptive in nature and employs a qualitative technique. This research was conducted in Subak Kayupas Beduuran, Banyuning Village, which necessitated the use of resource persons or informants who were familiar with the internal control system for managing the Special Financial Aid funds in Subak Kayupas Beduuran, specifically Prajuru (Managers) Subak, Krama (Members) Subak, and one external party as the channel of funds. Buleleng District Office, which receives Special Financial Assistance. The data were gathered from primary sources, meaning direct interviews with informants, and secondary sources, including records, papers, and articles. Interviews, observation, and documentation were utilized to obtain data for this study. The research instrument used to acquire the necessary results is in the form of interview guidelines and supporting materials. The data are analyzed utilizing the data analysis methodologies described in Moleong [4] by Miles and Huberman [5], namely data reduction, data display, and conclusion drafting. To ensure the data's authenticity, this study

employs four criteria as mentioned by Patton in Moleong.

3. RESULTS & DISCUSSION

3.1. Management Procedures for Special Financial Aid Funds (BKK)

Subak is a self-managed organization of indigenous peoples on Bali. While Subak is a traditional water management organization, it demonstrates the general and fundamental characteristics of a modern organization. This is what has enabled Subak to endure and evolve to the modern era.

The theory or concept of Tri Hita Karana is well-known in Hinduism. Of course, in carrying out Subak activities or programs, the notion of Tri Hita Karana is inextricably linked, as Subak is a manifestation of Tri Hita Karana's philosophy/concept. One of them is in the management of funds established by the Bali Provincial Government, specifically the Special Financial Assistance (BKK) fund. Prajuru Subak is in charge of the Special Financial Assistance Fund (BKK). The Special Financial Assistance (BKK) fund is always managed via a *paruman* (meeting) conducted on the Tumpek holiday. Subak organizations are classified as organizations or non-governmental entities, which means that everything they manage, particularly their financial administration, must adhere to the principles of transparency and accountability. Likewise with the management of the Subak Kayupas Beduuran Banyuning Special Financial Assistance (BKK) fund. The management system for the Special Financial Assistance Fund (BKK) in Subak Kayupas Beduuran Banyuning is based on planning, implementation, and accountability procedures, all of which are guided by the Tri Hita Karana idea.

3.2. Planning

In the early stages of implementation, while planning for the management of the Special Financial Assistance (BKK) funds, specifically when developing a proposal that would be given to the channeling party. This is revealed in the following comment made during an interview with Ketut Purna Subak Subak Kayupas Beduuran: "To obtain the BKK funds from the government, Subak would produce a *dik* proposal. Now, the Subak party cites the objective and intent of submitting the BKK monies in its application for providing Nike funds, bro."

According to the explanation provided during the Subak Kayupas Beduuran Screening, the Prajuru Subak submitted a proposal for BKK funds and then, during the stage of submitting a proposal for a Special Financial Assistance (BKK) fund, which, if approved and funded by the Bali Provincial Government, will be

used by Subak Kayupas Beduuran to carry out a series of activities for the Subak Kayupas Beduuran Religious Ceremony.

Subak Kayupas Beduuran was able to apply the values of the Tri Hita Karana concept in this planning activity, where the Subak Prajuru always coordinates with Krama Subak during the proposal preparation process, from the initial stage of proposal preparation to the final stage of proposal preparation, which is the submission of proposals to the parties. Government. This is proof of mutual respect between individuals, which is the application of the Pawongan part of the Tri Hita Karana concept.

3.3. Implementation

When Special Financial Aid (BKK) funds are to be used, the Treasurer/Petengen Subak and the Secretary/Supplementary Subak are the competent authorities. They oversee and record the amounts required for Religious Ceremony activities that receive money from this BKK. Mr. Gede Wirasada of Kelian Subak transmitted the following:

"Dana BKK yang turun dari Pemerintah Nike secara umum kurang lebih sebesar Rp 50.000.000 dik. Nah, dana BKK ini langsung di kirimkan ke rekening tempat Subak Kayupas Beduuran Nike memesan Banten untuk Upacara di Subak Nike, mulai dari Upacara Ngusaba di Pura Subak, Upacara Ngaci, dan Upacara Pengebek di Pura Segara."

"In general, the BKK funds that came down from the Nike government were around IDR 50,000,000. Now, these BKK funds are sent directly to the account where Subak Kayupas Beduuran Nike ordered Banten for the Ceremony at the Subak Nike, starting from the Ngusaba Ceremony at the Subak Temple, the Ngaci Ceremony, and the Pengebek Ceremony at the Segara Temple."

According to the findings of the aforementioned interviews, the BKK funds were given directly to the seller of Banten facilities/offerings intended for use in a series of Religious Ceremonies in Subak. This is done to minimize fraudulent behavior on the part of the management and members of Subak with regards to the funds provided. The Subak Kayupas Beduuran Religious Ceremony is comprised of the Ngusaba Ceremony at the Subak Temple, the Ngaci Ceremony (Mapag Toya and Mendak Tirta at Ulun Danu Bulian Temple), and the Pengebek Ceremony at Segara Temple (BKK).

The implementation of activities funded by Special Financial Assistance (BKK) is consistent with the Tri Hita Karana Concept's aspects. Whereas the implementation of Religious Ceremonies in Subak activities demonstrates the use of Parahyangan and

Palemahan aspects. In the Parahyangan element, namely a harmonious relationship between humans and God, the activities of conducting Religious Ceremonies in Subak have demonstrated that Prajuru and Krama Subak are committed to establishing a harmonious relationship with God. All Krama conduct religious ceremonial rituals to demonstrate their devotion and gratitude for sustenance, welfare, and everything else bestowed upon Subak. Religious Ceremony is a way for people to express their thanks to the Almighty God. We have been able to incorporate the principles of the Parahyangan element into the Tri Hita Karana philosophy through our true devotion to performing Religious Ceremonies in Subak. Following that is the Palemahan aspect, which demonstrates one of the activities in Subak by hosting a rice plant ceremony as a symbol of gratitude for providing food for rice farmers in the fields. The existence of a religious ceremony for plants is also a way of expressing thanks for providing humanity with a source of life; this is a way of implementing the Palemahan aspect, which is about preserving a harmonious relationship with nature or the surrounding environment.

3.4. Accountability

Accountability is the final stage in the process of administering the Special Financial Aid (BKK) fund in Subak Kayupas Beduuran Banyuning. Accountability is a required activity that the administration of an organization must take in relation to its members. Apart from being accountable to Krama Subak, the Subak management must also be answerable to the distributors of the Special Financial Aid (BKK) monies. This was delivered to Mr. Gede Wirasada by Kelian Subak:

“Pertanggungjawaban pengelolaan dana BKK di Subak Kayupas Beduuran ini berupa pembuatan laporan keuangan dik. Dimana laporan keuangan ini akan dipertanggungjawabkan dan laporan pertanggungjawabannya akan dibuat rangkap 5 (lima). Yang pertama untuk bapak sendiri yang akan disampaikan pada saat paruman, kedua kepada pihak Camat Buleleng sebagai perantara penyaluran dana Bantuan Keuangan Khusus (BKK) di tingkat Kecamatan, ketiga untuk Dinas Pariwisata Kabupaten Buleleng, keempat untuk Dinas Pariwisata Provinsi Bali, dan terakhir untuk pihak Lurah Banyuning.”

“The responsibility for managing BKK funds in Subak Kayupas Beduuran is in the form of making financial reports for students. Where this financial report will be accounted for and the accountability report will be made in 5 (five) copies. The first is for the father himself who will be delivered at the time of the paroman, the second is to the Buleleng sub-district head as an intermediary for the distribution of Special Financial Aid (BKK) funds at the sub-

district level, the third is to the Buleleng Regency Tourism Office, the fourth is to the Bali Provincial Tourism Office, and finally to the Lurah. Banyuning”

According to the results of the interview, accountability in the activities of managing the Special Financial Aid (BKK) funds by Subak Kayupas Beduuran takes the form of submitting an Accountability Report (LPJ) to third parties for each Religious Ceremony activity that utilizes Special Financial Aid (BKK) funds. -Information-seeking stakeholders, such as Krama Subak, Head of Buleleng Subdistrict, Buleleng Regency Tourism Office, Bali Provincial Tourism Office, and Banyuning Village Head.

Accountability for activities funded by Special Financial Assistance (BKK) is based on the Tri Hita Karana Concept's elements. The Pawongan components are used to assess the responsibility of activities that receive Special Financial Assistance (BKK) money. Where Pawongan refers to a harmonious interaction amongst humans. By ensuring sufficient accountability, it is possible to indirectly develop a positive relationship between the person who bestows the trust and the person who receives the mandate, since the party who receives the mandate has been able to fully account for his tasks. On the other hand, the Prajuru has been able to justify Krama Subak's appointment as a leader in the Subak organization. With sound responsibilities, the Subak Prajuru have demonstrated that they, as Subak administrators, are deserving of leading the Subak organization and earning the Subak Krama's trust. With transparency in accounting for Religious Ceremonial activities funded by Special Financial Assistance (BKK) funding, it is possible to avoid fraudulent actions and also reduce prejudice among others provided the accounting is done properly. If persons have harbored negative prejudices about one another, this might undermine the harmony that exists in human relationships. Subak Kayupas Beduuran Banyuning has been able to develop a strong bond of trust with one another; this is a way of integrating the Tri Hita Karana principles.

3.5. Implementation of the Internal Control System for the Management of Special Financial Aid Funds (BKK) using the Tri Hita Karana Concept

Internal Control System based on Government Regulation No. 60 of 2008, which is an integrated process for actions and activities carried out continuously by the leadership and all employees to instill sufficient confidence in the organization's ability to achieve its goals through effective and efficient operations and financial reporting reliability. The following is an explanation of how the Internal Control

System was implemented in the management of the Special Financial Aid (BKK) funds at Subak Kayupas Beduuran. It is based on the Internal Control System components specified in PP no. 60 of 2008, which include the Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring, and is accompanied by the Tri Hita Karana philosophy/concept.

3.6. Control Environment

The control environment serves as the foundation for all other internal control components, including management and staff attitudes about the importance of control [6]. Subak Kayupas Beduuran has an appropriate control environment in general; management and Krama Subak have maintained an effective control environment and have been able to adopt good and conducive behavior.

According to observations and interviews conducted at Subak Kayupas Beduuran, all administrators and Krama Subak in general have been able to demonstrate good behavior throughout the course of Religious Ceremonies using funds from Special Financial Aid (BKK) in Subak, from the beginning to the finish. Each organization must have a code of conduct that governs management's, subordinates', and employee's behavior. It will give a framework or example of behavior for all Subak components, including management and Subak Krama, through the application of norms governing ethical behavior.

Kelian Subak Kayupas' leadership exemplifies an effective control structure, as evidenced by Kelian's constant direction and motivation of Krama and other administrators, particularly in carrying out activities inside the subak organization, one of which is Subak Religious Ceremony Activities. As previously noted, Subak Kayupas Beduuran Banyuning already has a pretty well-defined organizational structure. The construction of an organizational structure and technique of delegation of power for the management of Special Financial Aid (BKK) funds in Subak Kayupas Beduuran has resulted in the description of a reasonably effective control system. Additionally, the duty division is pretty apparent.

The Control Environment used to handle the Special Financial Aid (BKK) money utilized for a series of religious rituals is consistent with the Tri Hita Karana philosophy. As evidenced by the formation of a harmonious interaction between Krama Subak, which is one manifestation of the Tri Hita Karana element, namely the Pawongan element, All subak components, both Prajuru and Krama, have built effective communication and coordination in order to foster positive and harmonious relationships among themselves. All Subak components cannot be divorced

from the Subak awig-awig guidelines while managing BKK funds. So that Religious Ceremony events in Subak can go as planned. Indigenous people in Bali have a deep belief in the law of karma, which motivates them to continually strive to do good in order to obtain a positive reward. The use of sound ethical values demonstrates that management and Krama Subak have demonstrated a dedication to Subak, allowing them to avoid actions that would be detrimental to Subak.

3.7. Assessment of Risks

The risk assessment for the Subak's management of the Special Financial Assistance (BKK) fund was conducted effectively. The Subak party has evaluated the dangers and devised a control activity to address them. Through the risk assessment process, Subak Kayupas Beduuran identifies, analyzes, and determines what steps must be taken to address risks that could impede the management of Special Financial Aid (BKK) funding. By and large, the risk assessment in the management of the Special Financial Aid (BKK) funds utilized for a series of Subak Religious Ceremony activities is pretty good, as evidenced by the smooth execution of Ceremonial activities from January to December of each year.

The risk assessment process used to implement the administration of the Special Financial Aid (BKK) funds utilized for a series of religious ceremonies is consistent with the Tri Hita Karana idea. Whereas, in order to mitigate any risks, the Subak takes action to collect Peturun funds, which, of course, will be subject to approval by all Subak Krama. This symbolizes the Pawongan element's application, which is a peaceful relationship between humans. Along with the implementation of the Pawongan element, the Parahyangan element continues to be implemented, as evidenced by Prajuru and Krama Subak's efforts to find solutions that will allow them to continue performing Religious Ceremonial activities as an expression of gratitude and gratitude to God Almighty.

3.8. Activities of Control

Control activities in the management of the Special Financial Assistance (BKK) funds have been carried out effectively at the Subak Kayupas Beduuran Banyuning organization. This is demonstrated by the rules governing the management of Special Financial Assistance (BKK) money, which have been adopted by all subak components, including administrators and Krama.

In general, Subak Kayupas Beduuran has developed a fairly adequate segregation of duties for control over the Special Financial Aid (BKK) funding. The goal of this separation of roles is to minimize the possibility that

someone or Krama assigned with a task may make certain errors in carrying out their responsibilities.

Authorization by the affixing of a signature to each transaction activity that utilizes Special Financial Assistance funds (BKK). In actuality, BKK fund management activities in Subak Kayupas are conducted only with the agreement of Kelian Subak or another Prajuru if transaction activities are to be conducted. However, in order to carry out operations in Subak Kayupas Beduuran, you do not need to obtain a signature from Kelian Subak, but only with the approval or knowledge of Kelian Subak or another Prajuru can the actions be conducted. Its objective is to coordinate with one another.

Documents and records are physical storage media for data. Subak Kayupas Beduuran maintains a variety of documents and records, most notably proposals for submitting finances, accountability reports for Subak Religious Ceremonies, Paruman attendance lists, and proof of shopping transactions for the purpose of Subak Religious Ceremonies.

Control activities have been carried out successfully throughout the process of creating the internal control system, in accordance with the values embodied in the Tri Hita Karana concept. Pawongan elements are those from the Tri Hita Karana concept that arise in the implementation of the administration of the Special Financial Aid (BKK) funds in control activities. Pawongan is a term that refers to the concept of keeping peace between humans. Control actions in the management of BKK funds within the Subak organization have revealed that Subak members are fundamentally human figures as God's creatures who are not unlike other human beings. Subak's internal organization and work must be harmonious. The Subak party has been able to assign authority and responsibilities to each Subak Krama without discriminating. Delegation of work in accordance with Krama Subak's capabilities. Subak has been able to maintain a pleasant relationship while carrying out the work by paying attention to this. Additionally, the Prajuru Subak has demonstrated a high level of accountability. This demonstrates that the Prajuru has properly discharged its responsibilities in terms of managing the funds granted by the Government.

3.9. Information and Communication

The information and communication system used to administer Special Financial Assistance (BKK) funds entails a variety of activities, procedures to follow, required documents and records, and reports generated. The quality of the information generated can have an effect on management's capacity to make judgments about activity control and financial report preparation. Communication encompasses how well employees

understand how their activities in the financial reporting information system connect to their jobs and other responsibilities. Subak Kayupas Beduuran, on the whole, has incorporated aspects of suitable information and effective communication to support a sound internal control and management system.

Although the Subak Kayupas Beduuran Banyuning organization uses a computer to record financial records for the purpose of creating the BKK fund management accountability report, the method remains simple. This is owing to Prajuru and Krama Subak's lack of understanding of accounting, and on the other side, it is to make it easier for all Krama to comprehend the contents of Subak's financial accounts.

The application of information and communication technologies in the implementation of BKK funds for Religious Ceremonial activities demonstrates the Tri Hita Karana concept's values. The Pawongan part of Tri Hita Karana is one of the most notable factors in the application of information and communication in the administration of BKK funds. Where Tri Hita Karana in Subak continually educates Subak members to live in harmony and collaboration. However, it does not preclude the likelihood of war between Krama Subak and Krama Subak. Conflicts are frequently sparked by misinterpretation of received information. Generally, problems will be handled amicably, either between the persons involved or through the mediation of Pekaseh. It has been successful in establishing effective communication and information delivery amongst individuals through the application of communication information in Subak Kayupas Beduuran, particularly in the management of BKK funds. Communication is critical while handling BKK funds in Subak Kayupas to avoid any actions that might be detrimental to Subak. Thus, the Pawongan element has been properly implemented in this instance.

3.10. Monitoring

This monitoring is accomplished by ongoing activities, individual evaluations, or a combination of the two [7]. Monitoring activities are conducted at Subak Kayupas Beduuran to assist in the establishment of adequate internal control over organizational activities, particularly Religious Ceremony activities that utilize Special Financial Assistance (BKK) funds, namely through direct supervision by the Kelian party, which holds the highest authority in the Subak organization over all activities that utilize Special Financial Assistance (BKK) funds. External parties, particularly parties or agencies that manage Special Financial Assistance (BKK) funds, are also monitored, one of which is the Buleleng District Office, which serves as the district's landing sector. Monitoring of the Special Financial Aid (BKK) administration in Subak Kayupas Beduuran has been successful. As evidenced

by the lack of fraud in any Subak activity utilizing Special Financial Assistance (BKK) money.

Supervision of fund management activities in Subak Kayupas has been progressing smoothly, from planning through implementation and responsibility. With the establishment of an efficient monitoring system in Subak Kayupas Beduuran for the management of Special Financial Assistance (BKK) funds, all elements of Tri Hita Karana, namely Parahyangan, Pawongan, and Palemahan, have been implemented. Because the goal of this Special Financial Aid fund is to act as a catalyst for the execution of Tri Hita Karana's aspects. The Subak Kayupas Beduuran Banyuning has been able to account appropriately for the faith placed in them. With accountability to God Almighty through the implementation of Religious Ceremonial activities as an expression of gratitude and gratitude for the blessings bestowed upon the rice farmers in Subak Kayupas, accountability to good fellows with Prajuru and Krama Subak through the submission of accountability reports through Paruman while maintaining a harmonious relationship between fellow Krama and Prajuru Subak, and accountability for the surrounding environment.

4. CONCLUSION

4.1. Conclusion

The Special Financial Assistance (BKK) fund in Subak Kayupas Beduuran Banyuning is being managed well. This is demonstrated by the participation of all administrations including Krama Subak. Beginning with the steps of planning, implementation, and accountability. Every activity, from planning to implementation, is guided by the Tri Hita Karana concept's values of Parahyangan, Pawongan, and Palemahan.

Internal control systems are often appropriate for managing Special Financial Aid funds in conjunction with the Tri Hita Karana idea in Subak Kayupas Beduuran Banyuning. Internal control is implemented using the Internal Control System components described in PP. 60 of 2008, which specifies an effective and efficient Subak Control Environment capable of implementing positive and conducive behavior. Risk assessment was conducted by identifying and analyzing potential risks associated with the management of BKK funds. BKK fund management control operations are carried out through the establishment of rules governing job separation, authorisation actions, and the proper grouping of documents and data. The information and communication relating to the management of BKK funds are submitted to Paruman Subak in the form of Accountability Reports for Religious Ceremonial Activities in Subak that utilize BKK funding. Internal parties, especially Kelian Subak, who oversees the course of operations, and external parties, who oversee

the implementation of activities involving BKK funds, monitor BKK fund management activities.

4.2. Suggestion

Based on the study's findings and conclusions, the following proposals are made for consideration: (1) Internal control systems should be implemented not just to major enterprises, but also to small organizations, such as Subak in the Village. By building an effective internal control system, you can ensure Subak's continuity and growth. It is hoped that existing and developing Subaks will continue to implement a strong internal control system in conjunction with the Tri Hita Karana concept/philosophy in all Subak activities, not just in managing BKK funds, in order to ensure the Subak's continued existence in difficult times such as these. (2) It can be used as a source of data for other researchers performing comparable research, particularly in the use of the internal control system for managing finances in Subak. This study discusses the implementation of the internal control system for managing the Special Financial Assistance (BKK) fund in Subak, with the hope that future researchers will be able to examine the internal control system in all activities and management of the Subak organization in conjunction with the Tri Hita Karana concept, so that the internal control system in Subak can be evaluated.

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