

ABSTRAK

Pemeriksaan atas Laporan Keuangan dilakukan dalam rangka memberikan pendapat/opini atas kewajaran informasi keuangan yang disajikan dalam laporan keuangan, adapun tujuan penelitian ini yaitu Untuk mengetahui pengelolaan keuangan dana bantuan sosial pada UPT perlindungan dan pelayanan sosial asuhan balita Dinas Sosial Provinsi Jawa Timur dan Untuk mengetahui penerapan pengendalian internal pengelolaan keuangan dana bantuan sosial pada UPT perlindungan dan pelayanan sosial asuhan balita Dinas Sosial Provinsi Jawa Timur Metode penelitian yang digunakan adalah metode deskriptif Kualitatif, pengumpulan data menggunakan wawancara, dokumentasi dan observasi analisa data kualitatif dengan menganalisis pengelolaan keuangan dana bantuan sosial, dilihat dari bagian yang terkait, prosedur Sistem Akuntansi pengendalian intern. Berdasarkan hasil analisis menyimpulkan penerapan pengelolaan keuangan dana bantuan sosial pada UPT perlindungan dan pelayanan sosial asuhan balita Dinas Sosial Provinsi Jawa Timur dimulai dari proses penerimaan bantuan dari donatur hingga disalurkan kepada penerima manfaat dan Penerapan pengendalian internal pengelolaan keuangan dana bantuan sosial pada UPT perlindungan dan pelayanan sosial asuhan balita Dinas Sosial Provinsi Jawa Timur antara lain sudah bagus.

Kata Kunci : Laporan Keuangan, Penerapan pengendalian internal, dana bantuan sosial

ABSTRACT

Examination of financial statements is conducted in order to provide opinions on the fairness of financial information presented in the financial statements, The purpose of this study is to know the financial management of social assistance funds in the protection upt and social services fostering toddlers Of East Java Province and To know the application of internal control of financial management of social assistance funds in upt protection and social services fostering toddlers Social Service East Java Province The research method used is a qualitative descriptive method, data collection using interviews, documentation and observation of qualitative data analysis by analyzing the financial management of social assistance funds, judging from the related section, internal control accounting system procedures. Based on the results of the analysis concluded the implementation of financial management of social assistance funds in upt protection and social services fostering toddlers Social Service East Java Province starting from the process of receiving assistance from donors to be channeled to beneficiaries and the implementation of internal control of financial management of social assistance funds in upt protection and social services fostering toddlers Social Service Of East Java Province among others has been good.

Keywords: Financial Statements, Implementation of internal controls, social assistance funds