

### **ABSTRACT**

*This study aims to study and evaluate the implementation of cash disbursement control system at Dinas Kelautan dan Perikanan Provinsi Daerah Istimewa Yogyakarta based on Government Regulation of The Republic Indonesia (PP RI) Number 60 of 2008 about Government's Internal Control System.*

*This study used qualitative descriptive research approach and the data were collected through interviews, participative observation, and archives/document analysis. This study finds the implementation of cash disbursement control system at Dina Kelautan dan Perikanan Provinsi Daerah Istimewa Yogyakarta was not fully up to the standard given by Govenrment Regulation, there are a few indicators during the control test that has not been done optimally.*

*Keywords :Govenrment's Internal Control System, Govenrment Regulation of The republic Indonesia Number 60 of 2008, Dinas Kelautan dan Perikanan Provinsi Daerah Istimewa Yogyakarta.*