ANALISIS *BEST PRACTICES* DALAM PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS) DI SMP NEGERI 1 NUSA PENIDA

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ABSTRAK

Penelitian ini bertujuan menganalisis implementasi *best practices* pengelolaan dana Bantuan Operasional Sekolah (BOS) melalui perbaikan Sistem Pengendalian Internal (SPI) di SMP Negeri 1 Nusa Penida, pasca permasalahan tata kelola keuangan (2012-2013) hingga meraih apresiasi BPK RI pada tahun 2024. Penelitian ini juga mengevaluasi penerapan SPI sebagai dasar untuk mewujudkan tata kelola yang transparan dan akuntabel guna meminimalkan risiko penyimpangan anggaran. Pendekatan kualitatif deskriptif dengan metode evaluasi retrospektif diterapkan melalui wawancara mendalam, observasi partisipatif, dan analisis dokumen. Hasil penelitian menunjukkan bahwa *best practices* yang diterapkan seperti penganggaran partisipatif melalui ARKAS, digitalisasi pelaporan, dan otorisasi berlapis merupakan manifestasi dari penerapan SPI yang memadai. Evaluasi menggunakan kerangka *Committee of Sponsoring Organizations* (COSO) membuktikan bahwa kelima komponen pengendalian telah terintegrasi secara efektif sebagai instrumen tata kelola strategis untuk mencegah kecurangan. Transformasi ini mencerminkan pergeseran perilaku manajerial dari asumsi *Agency Theory* menuju prinsip *Stewardship Theory*, di mana pengelola bertindak optimal demi kepentingan institusi dan masyarakat.

Kata kunci: *Best Practices*, Dana BOS, Sistem Pengendalian Internal, COSO, *Stewardship Theory*.

ANALYSIS OF BEST PRACTICES IN THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) AT SMP NEGERI 1 NUSA PENIDA

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ABSTRACT

This study aims to analyze the implementation of best practices in the management of School Operational Assistance (BOS) funds through the improvement of the Internal Control System at SMP Negeri 1 Nusa Penida, tracing the transition from the financial governance issues in 2012-2013 to achieving recognition from the Audit Board of the Republic of Indonesia (BPK RI) in 2024. Furthermore, this research evaluates the application of the Internal Control System as a foundation for realizing transparent and accountable governance to minimize the risk of budget misappropriation. A descriptive qualitative approach with a retrospective evaluation method was applied through in-depth interviews, participant observation, and document analysis. The results indicate that the implemented best practices such as participatory budgeting through ARKAS, digitalization of reporting, and multi-layered authorization mechanisms are manifestations of an adequate Internal Control System implementation. Evaluation using the Committee of Sponsoring Organizations (COSO) framework proves that the five control components have been effectively integrated as a strategic governance instrument to prevent financial misconduct. This transformation reflects a shift in managerial behavior from the assumptions of Agency Theory toward the principles of Stewardship Theory, where managers act optimally in the best interests of the institution and society.

Keywords: *BOS Fund Management, Best Practices, Internal Control System, COSO, Stewardship Theory.*