

## FINANCIAL GOVERNANCE IN ISLAMIC BOARDING SCHOOL

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**Abstract:** This study aims to determine the form or model of financial governance carried out by Islamic Boarding School in an effort to achieve financial accountability and transparency. The type of research is qualitative research with object research is Assalafi Al Fitrah Islamic Boarding School Surabaya. The data analysis technique consisted of 3 activities, data reduction, data presentation, and conclusions or verification. The results of the study indicate that the governance of the Assalaffi Al fitrah Islamic boarding school in the financial and non-financial sectors continues to be developed and improved but does not eliminate local content that reflects its characteristics. The local wisdom of the Assalaffi Al fitrah Islamic boarding school will color all activities that he practices, both financial and non-financial activities. The dimensions of financial governance at Islamic boarding schools describe the financial characteristics of the Assalaffi Al fitrah Islamic boarding school, which consists of six dimensions, namely: authoritative and cooperative compliance; Structure and procedures The financial section; typical financial accountability; wise professionalism local; khidmad-based responsibility; Maqashid Sharia. These dimensions reflect a form of governance that is accountable and covered with local wisdom in accordance with the objectives of the Islamic boarding school, namely integrated between world and ukhrawi goals so that it will form a whole human being.

**Keywords:** financial governance, Islamic boarding school, the local wisdom

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