

## ABSTRACT

**Malida. NIM. 210211030063.** *Education Financing Management in Madrasah Ibtidaiyah (Multisite Study in MIS Ahlusunnah Wal Jama'ah, MIS Shiratul Jannah, MIS Darul Ulum, South Barito Regency, Central Kalimantan).* Supervisor I, Prof. Dr. Husnul Yaqin, M. Ed and Supervisor II, Dr. Riinawati, M. Pd. Islamic Education Management, Masters Program/Postgraduate At Antasari State Islamic University, Banjarmasin, 2024.

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*Financing management is the most important activity in implementing education. Limited incoming funds require every stakeholder in every madrasah to carry out financial management activities for education financing. Whether it's preparation, bookkeeping, or even auditing the budget in order to achieve the desired goals.*

*The focus of this research is the budgeting process, accounting process and auditing process at MIS Ahlusunnah Wal Jama'ah, MIS Shiratul Jannah, MIS Darul Ulum, South Barito Regency, Central Kalimantan. Meanwhile, the aim of the research is to describe the budgeting process, accounting process and auditing process at MIS Ahlusunnah Wal Jama'ah, MIS Shiratul Jannah, MIS Darul Ulum, South Barito Regency, Central Kalimantan.*

*This type of research is field research with a qualitative approach. The subjects of this research were the madrasa head and madrasa treasurer. The object of the research is education financing management at MIS Ahlusunnah Wal Jama'ah, MIS Shiratul Jannah, MIS Darul Ulum, South Barito Regency, Central Kalimantan. Data collection techniques include observation, interviews and documentation.*

*The results of this research show: (1) budgeting for these three madrasas is by identifying needs by stakeholders. Identify the source, namely BOS funds. Then, it is stated in the Madrasah Budget Activity Plan and then ratified, (2) the accounting for these three madrasas is in the form of receipts, every fund received is recorded and then recapitulated by the treasurer, and in accordance with the acceptance and bookkeeping procedures. Expenditures are recorded in the cash book and then summarized and contain records of expenditure according to type of expenditure, and expenditure allocation for routine and non-routine costs. 3) Auditing at these three madrasahs includes internal (madrasah heads) and external (Barsel Regency Ministry of Religion) audits with examination of evidence of detailed income and expenditure, carried out at least once a semester (BOS fund accountability report).*