

***Analysis of the Collection and Use of Funding Sources in Providing Welfare for Foster Children at the Mutiara Insan Child Welfare Institution.*** Sugeng Hartanto, S.E., M.Akun

**Risa Habibatul Ma'rufah**  
*Study Program of Public Sector Accounting*  
*Majoring of Business*

**ABSTRACT**

*This research aims to analyze the collection and utilization of funding sources at Mutiara Insan Child Social Welfare Institution (LKSA) in providing welfare for foster children. The research employed a qualitative method using both primary and secondary data derived from interviews and documentation. The validity of the data in this study was tested using technique triangulation by comparing interview data with supporting documents. The results of this research indicate that the fundrasing activities conducted by the Asa Insan Karomah Foundation are guided by the Persada Jatim Decree No. 17 concerning the SOP of the Four Pillars of Income Facilities, while the use of funds at LKSA Mutiara Insan does not yet have specific guidelines for its implementation. However, in practice, fund collection and use activities continue through a deliberation mechanism, simple recording and documentation as a form of transparency to the foundation and donors. Fund collection is carried out by the Asa Insan Karomah Foundation through regular and incidental donors, charity boxes and companies and government agencies through the submission of proposals with direct and indirect methods supported by the provision of receipts and documentation as a form of transparency. The collected funds are then used to finance the needs of education, health, nutrition, clothing, and development programs for residential and non-resident children accompanied by bookkeeping, accountability and reporting activities. The use of these funds has a direct impact on the welfare of foster children, as indicated by the fulfillment of basic needs, the absence of arrears in education fees, the availability of health services, and the implementation of social and religious programs.*

*Keywords : Fundrasing, Use of funds, child welfare*