Husni, Mucharam & Rasidi
Registered Public Accountants

No. LAI / GA / 10041

LAPORAN AUDITOR INDEPENDEN

Kepada :
Dewan Pengurus, Dewan Direksi & Dewan Pembina

Kami telah megaudit neraca Yayasan PKPU tanggal 31 Desember 2009 dan 2008, serta laporan aktivitas, dan laporan arus kas untuk tahun-tahun yang berakhir pada tanggal tersebut. Laporan keuangan adalah tanggung jawab manajemen PKPU. Tanggung jawab kami terletak pada pernyataan pendapat atas laporan keuangan berdasarkan audit kami.

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami merencanakan dan melaksanakan audit agar kami memperoleh keyakinan memadai bahwa laporan keuangan bebas dari salah saji material. Suatu audit meliputi pemeriksaan, atas dasar pengujian, bukti-bukti yang mendukung jumlah-jumlah dan pengungkapan dalam laporan keuangan. Audit juga meliputi penilaian atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh manajemen, serta penilaian terhadap penyajian laporan keuangan secara keseluruhan. Kami yakin bahwa audit kami memberikan dasar memadai untuk menyatakan pendapat.

Menurut pendapat kami, laporan keuangan yang kami sebut di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan PKPU pada tanggal 31 Desember 2009 dan 2008, serta hasil aktivitas dan arus kas untuk tahun-tahun yang berakhir pada tanggal tersebut sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia.

INDEPENDENT AUDITOR'S REPORT

To :
Board of Trustees, Board of Director & Board of Counselors

We have audited the accompanying balance sheets of PKPU Foundation as of December 31, 2009 and 2008, and the related statement of activity, and statement of cash flows for the years then ended. Which are expressed in Indonesian Rupiah these financial statements are the responsibility of PKPU's Management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standard that is stated by Institut Akuntan Publik Indonesia. Those standards require us to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of PKPU Foundation as of December 31, 2009 and 2008, and the result of its activities and its cash flosw for the years then ended, in conformity with generally accepted accounting principles in Indonesia.

Kantor Akuntan Publik/*Registered Public Accountant*
Husni, Mucharam & Rasidi

Drs. Supandi, Ak

Izin Akuntan Publik No. 00.1.0730/*Public Accountant License No. 00.1.0730*
Izin KAP: KEP-662/KM.17/1998/*Registered Public Accountant License No. KEP-662/KM.17/1998*
Jakarta, 20 Agustus / August 20, 2010

The accompanying financial statements are not intended to present the financial position, result of activities, and cash flows in accordance with accounting principles and practice generally accepted in countries and jurisdictions other than Indonesia. Accordingly the accompanying balance sheets and related activities statements, and cash flows are not designed for those who are not informed about Indonesian accounting principles, procedures and practices.
The standards, procedures and practices utilized in Indonesia to audit such financial statements may differ from those generally accepted in countries and jurisdictions other than Indonesia.

The Royal Palace Blok C-18 Jl. Prof. DR. Soepomo, SH, No. 178A, Jakarta 12870
Phone : 62 21 835 1868, 62 21 831 3413 Fax : 62 21 835 1978 Website : www.kaphmr.com e-mail : office@kaphmr.com Izin Usaha No. KEP 662/KM.17/1998

YAYASAN PKPU
PKPU FOUNDATION

NERACA — ***BALANCE SHEETS***
Per 31 Desember 2009 dan 2008 — ***As Of 31 December 2009 and 2008***
Dinyatakan Dalam Rupiah — ***Expressed in Rupiah***

	2009	Catatan *Notes*	2008	
ASET LANCAR				***CURRENT ASSETS***
Kas dan Setara Kas	22.528.755.202	4	12.395.675.826	*Cash and Cash Equivalents*
Piutang	645.805.197	5	588.250.597	*Accounts Receivable*
Persediaan	-	6	3.730.000	*Inventory*
Biaya Dibayar Di Muka	117.666.666	7	105.000.000	*Prepaid Expense*
Jumlah Aset Lancar	**23.292.227.065**		**13.092.656.423**	***Total Current Assets***
ASET TIDAK LANCAR				***NON CURRENT ASSETS***
Investasi	1.433.511.397	8	1.477.146.953	*Investment*
Aset Tetap Tidak Terikat	4.333.080.318	9	4.090.882.871	*Unrestricted Fixed Assets*
Aset Tetap Terikat	12.342.341.908	10	14.341.179.244	*Restricted Fixed Assets*
Jumlah Aset Tidak Lancar	**18.108.933.623**		**19.909.209.068**	***Total Non Current Assets***
TOTAL ASET	**41.401.160.688**		**33.001.865.491**	***TOTAL ASSETS***
DANA				***FUND***
Saldo Dana Bersih				***Net Fund Balance***
Saldo Dana Bersih Terikat				***Restricted Net Fund Balance***
Dana Zakat	10.191.347.756	11a	7.384.498.880	*Zakah Fund*
Dana Kemanusiaan	5.160.061.722	11b	2.595.444.903	*Humanity Fund*
Dana Kemitraan	1.241.100.057	11c	1.019.511.415	*Partnership Fund*
Dana Proyek	1.821.155.181	11d	433.126.567	*Project Fund*
Dana Wakaf	487.732.365	11e	267.470.000	*Wakaf Fund*
Dana Fasilitas Umum	845.310.998	11f	102.800.494	*Public Facilities Fund*
Jumlah Saldo Dana Bersih Terikat	**19.746.708.079**		**11.802.852.259**	***Total Restricted Net Fund Balance***
Saldo Dana Bersih Tidak Terikat				***Unrestricted Net Fund Balance***
Dana Infaq Umum	766.517.056	11g	234.993.148	*General Infaq Fund*
Dana Pengelola	2.015.530.067	11h	357.830.419	*Management Fund*
Jumlah Saldo Dana Bersih	**2.782.047.123**		**592.823.567**	***Total Unrestricted Net Fund Balance***
Saldo Dana Termanfaatkan	18.872.405.486	12	20.606.189.665	*Managed Valuable Fund*
Jumlah Saldo Dana	**41.401.160.688**		**33.001.865.491**	***Total Fund Balance***
TOTAL KEWAJIBAN DAN DANA	**41.401.160.688**		**33.001.865.491**	***TOTAL LIABILITIES AND FUND***

Catatan atas laporan keuangan merupakan bagian yang tak terpisahkan dari laporan keuangan
The accompanying notes form an integral part of these financial statements

YAYASAN PKPU
PKPU FOUNDATION

LAPORAN AKTIVITAS / ***STATEMENT OF ACTIVITIES***
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2009 dan 2008 / ***For The Years Ended December 31, 2009 and 2008***
Dinyatakan Dalam Rupiah / ***Expressed in Rupiah***

	2009	**Catatan** *Notes*	**2008**	
PENERIMAAN DANA				***INCOMING RESOURCES***
Penerimaan Dana Terikat				***Restricted Fund***
Zakat	18.012.865.219	13 a	13.151.407.509	*Zakah*
Kemanusiaan	16.610.521.148	13 b	7.255.785.191	*Humanity*
Kemitraan	2.859.250.775	13 c	2.724.714.578	*Partnership*
Proyek	18.246.337.033	13 d	17.847.998.851	*Project*
Wakaf	118.901.264	13 e	201.820.000	*Wakaf*
Fasilitas Umum	465.881.316	13 f	142.521.377	*Public Facilities*
Jumlah Penerimaan Dana Terikat	**56.313.756.755**		**41.324.247.506**	***Total Restricted Fund***
Penerimaan Dana Tidak Terikat				***Unrestricted Fund***
Infaq Umum	2.862.197.436	13 g	3.323.974.152	*General Infaq*
Bagi Hasil Investasi	297.839.939	13 h	178.976.609	*Return on Investment*
Lain-lain	549.287.559	13 i	784.773.218	*Others*
Jumlah Penerimaan Dana Tidak Terikat	**3.709.324.934**		**4.287.723.979**	***Total Unrestricted Fund***
TOTAL PENERIMAAN DANA	**60.023.081.689**		**45.611.971.485**	***TOTAL INCOMING RESOURCES***
PENYALURAN DANA				***EXPENDED RESOURCES***
Penyaluran Dana Terikat				***Restricted Expenditure***
Penyaluran Zakat	10.677.395.412	14 a	8.634.999.922	*Zakah Expenditure*
Penyaluran Kemanusiaan	10.260.418.544	14 b	5.727.725.225	*Humanity Expenditure*
Penyaluran Kemitraan	1.790.326.064	14 c	2.053.734.827	*Partnership Expenditure*
Penyaluran Proyek	16.204.851.504	14 d	16.009.527.476	*Project Expenditure*
Penyaluran Wakaf	1.340.000	14 e	-	*Wakaf Expenditure*
Penyaluran Fasilitas Umum	198.937.700	14 f	306.448.223	*Public Facilities Expenditure*
Jumlah Penyaluran Dana Terikat	**39.133.269.224**		**32.732.435.673**	***Total Restricted Expenditure***
Penyaluran Dana Tidak Terikat				***Unresticted Expenditure***
Penyaluran Infaq Umum	2.667.796.121	14 g	1.892.795.977	*General Infaq Expenditure*
Penyaluran Operasional	6.829.224.868	14 h	5.789.789.484	*Operational Expenditure*
Penyaluran Dana Termanfaatkan	1.259.712.100	14 i	3.747.045.121	*Managed Valuable Fund*
Jumlah Penyaluran Dana Tidak Terikat	**10.756.733.089**		**11.429.630.582**	***Total Unrestricted Expenditure***
TOTAL PENYALURAN DANA	**49.890.002.313**		**44.162.066.255**	***TOTAL EXPENDED RESOURCES***
Kenaikan (Penurunan) Dana Bersih	10.133.079.376		1.449.905.230	*Net Increase (Decrease) in Fund*
Saldo Dana Bersih Awal Tahun	12.395.675.826		10.945.770.596	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	**22.528.755.202**		**12.395.675.826**	***Net Fund at The End of The Year***

Catatan atas laporan keuangan merupakan bagian yang tak terpisahkan dari laporan keuangan
The accompanying notes form an integral part of these financial statements

YAYASAN PKPU
PKPU FOUNDATION

LAPORAN ARUS KAS | ***STATEMENTS OF CASH FLOWS***
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2009 dan 2008 | ***For The Years Ended 31 December 2009 and 2008***
Dinyatakan Dalam Rupiah | ***Expressed in Rupiah***

	2009	**Catatan** ***Notes***	**2008**	
ARUS KAS AKTIVITAS OPERASI				***CASH FLOWS OPERATING ACTIVITIES***
Penerimaan Dana Terikat	56.313.756.755	13	41.324.247.506	*Receipts From Restricted Fund*
Penerimaan Dana Tidak Terikat	3.709.324.934	13	4.287.723.979	*Receipts From Unrestricted Fund*
Penyaluran Untuk Program	(42.935.992.751)	14	(36.501.175.971)	*Payments For Program*
Penyaluran Untuk Biaya Operasional	(2.315.411.110)	14	(1.613.513.126)	*Payments For Operating Expenses*
Penyaluran Kepada Karyawan	(4.513.813.758)	14	(4.176.276.358)	*Payments For Employees*
Arus Kas Bersih Diperoleh Dari Aktivitas Operasi	**10.257.864.070**		**3.321.006.030**	***Net Cash Flows Provided from Operating Activities***
ARUS KAS AKTIVITAS INVESTASI				***CASH FLOWS INVESTING ACTIVITIES***
Penambahan Aktiva Tetap Tidak Terikat	(168.420.250)	9	(1.713.769.950)	*Increase of Unrestricted Fixed Assets*
Penambahan Investasi	43.635.556	8	(157.330.850)	*Increase of Investment*
Arus Kas Bersih Digunakan Untuk Aktivitas Investasi	**(124.784.694)**		**(1.871.100.800)**	***Net Cash Flows Used in Investing Activities***
ARUS KAS AKTIVITAS PENDANAAN				***CASH FLOWS FINANCING ACTIVITIES***
Arus Kas Bersih Aktivitas Pendanaan	**-**		**-**	***Net Cash Flows Financing Activities***
Kenaikan Bersih Kas dan Setara Kas	10.133.079.376		1.449.905.230	*Net Increase in Cash and Cash Equivalents*
Kas dan Setara Kas Awal Tahun	12.395.675.826		10.945.770.596	*Cash and Cash Equivalents at The Beginning of The Year*
Kas dan Setara Kas Akhir Tahun	**22.528.755.202**		**12.395.675.826**	***Cash and Cash Equivalents at The End of The Year***

Catatan atas laporan keuangan merupakan bagian yang tak terpisahkan dari laporan keuangan
The accompanying notes form an integral part of these financial statements

1. UMUM

a. Pendirian

Yayasan Pos Keadilan Peduli Ummat, "Yayasan PKPU", didirikan dengan akta Notaris Yudo Paripurno, SH. No. 9 tanggal 10 Desember 1999. Akta ini telah dilaporkan kepada Departemen Kehakiman dan Hak Asasi Manusia Republik Indonesia dan disahkan pada tanggal 4 Januari 2000. Yayasan memulai operasinya kegiatan sosial pada tahun 1999.

b. Ijin Operasi

Yayasan PKPU telah didaftarkan dalam Daftar Yayasan/Badan Sosial ke Dinas Sosial Pemerintah Propinsi Daerah Khusus Ibu Kota Jakarta dengan No. 2000.40405.916 B pada tanggal 12 September 2000 dengan ijin operasi di bidang penanganan masalah sosial kemanusiaan.

Berdasarkan Surat Keputusan Menteri Agama Republik Indonesia Nomor 441/2001, Yayasan PKPU telah resmi ditetapkan sebagai lembaga Amil Zakat Nasional.

Selain itu Yayasan PKPU juga telah ditetapkan sebagai lembaga yang menerima pembebasan bea masuk dan cukai berdasarkan Surat Keputusan Menteri Keuangan Republik Indonesia Nomor 496/KMK.01/2000.

Pada 21 Juli 2008 PKPU teregister sebagai NGO in Special Consultative Status with the Economic and Social Council of The United Nations

Berdasarkan Keputusan Menteri Sosial Republik Indonesia Nomor : 08/HUK/2010, Yayasan PKPU mempunyai lingkup kerja secara nasional sebagai organisasi sosial yang bergerak di bidang kesejahteraan sosial

c. Susunan Dewan Pengurus & Direksi

Berdasarkan Akta "Pernyataan Keputusan Rapat" No. 8 tanggal 9 April 2007, pada Notaris Eva Junaida, SH. menyatakan Susunan Dewan Pengurus dan Manajemen Yayasan PKPU adalah sebagai berikut:

1. GENERAL

a. Establishment

Pos Keadilan Peduli Ummat Foundation, "PKPU Foundation", was established under Deed Yudo Paripurno, SH. No. 9 dated 10 December 1999. This deed was reported to the Ministry of Justice and Human Rights of the Republic of Indonesia and was approved on January 4, 2000. The Foundation commenced its social activities operation in 1999.

b. Operating License

The PKPU Foundation has registered at Registered Foundation at Jakarta foundation registration office No. 2000.40405.916 B dated 12 September 2000 with operating license on social humanitarian activities.

Based on Decree Letter of the Religious Affair Ministry of Republic of Indonesia No 441/2001, PKPU Foundation has been declared as National Zakah Management Institution.

The PKPU Foundation has been declared as an Organization which accepts free of custom duties based on Decree Letter of The Ministry of Finance of Republic of Indonesia No. 496/KMK.01/2000.

On July 21 2008, PKPU is accepted as an NGO in Special Consultative Status with the Economic and Social Council of the United Nations.

Base on Social Ministry Decree Republic of Indonesia No : 08/HUK/2010, National Humanitarian Foundation PKPU have a national scope of work as a social organization to promote social welfare

c. The Composition of Board of Trustees and Management

Based on the deed "The Statement of The Meeting Decree" No. 8 dated 9 April 2007, by notary Eva Junaida, SH. declare the composition of Board of Trustees and the Management of PKPU Foundation were as follow:

Kantor Pusat Yayasan PKPU terletak di Jalan Condet Raya No. 27 G Batu Ampar Jakarta Timur Indonesia, dan cabang-cabangnya terletak di Bandung, Semarang, Yogyakarta, Surabaya, Padang, Bengkulu, Makassar, Palu, Kendari, Ambon, Ternate, Medan, Aceh, Bukit Tinggi, Balikpapan dan Manado

The PKPU Foundation's head office is currently located at Jalan Raya Condet No. 27 G Batu Ampar East Jakarta Indonesia, and it's branches are located in Bandung, Semarang, Yogyakarta, Surabaya, Padang, Bengkulu, Makassar, Palu, Kendari, Ambon, Ternate, Medan, Aceh, Bukit Tinggi, Balikpapan dan Manado.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING

Berikut adalah ikhtisar kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan yang sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia.

a. Dasar Penyusunan Laporan

Mengacu kepada Standar Akuntansi Keuangan yang berlaku di Indonesia, laporan keuangan ini disusun berdasarkan Pernyataan Standar Akuntansi Keuangan No 45.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Presented below are the significant accounting policies adopted in preparing the financial statements with are conformity with generally accepted accounting principles in Indonesia.

a. Basis for Preparation of The Financial Statements

According to the Financial Accounting Standard applicable in Indonesia, the financial statements have been prepared based on Statements of Financial Accounting Standard No 45.

Prinsip akuntansi yang digunakan dalam penyusunan laporan keuangan adalah sebagai berikut:

The Principal accounting policies adopted in the preparation of the financial statements are as follows:

- Laporan Keuangan disusun dengan dasar harga perolehan dan berbasiskan kas untuk pengakuan sumber dan penggunaan dalam Laporan Aktivitas dan basis akrual untuk pengakuan aset, kewajiban, dan saldo dana dalam Neraca.

- *The Financial Statements prepared based on the historical costs and by cash basis to recognized as the resources and expenditures on the Statement of Activities and acrual basis to be recognized as assets, liabilities, and fund on the Balance Sheets.*

- Laporan Arus Kas menyajikan sumber dan penggunaan kas dan setara kas atas dasar kegiatan operasi, investasi dan pendanaan. Laporan Arus Kas disusun dengan menggunakan metode langsung.

- *The Statements of Cash Flows present the sources and uses of cash and cash equivalents according to operating, investing and financing activities. The Statements of Cash Flows are prepared using the direct method.*

- Laporan Aktivitas difokuskan pada penyajian perubahan saldo dana bersih selama satu periode dan menyajikan jumlah masing-masing saldo dana bersih berdasarkan ada tidaknya pembatasan oleh penyumbang yang dikelompokkan menjadi dana terikat dan dana tidak terikat.

- *The Statement of Activities is focused on presenting changes on net fund on a period and presenting amount of each net fund based on the availability of the terms and condition from donors which is classified by restricted and unrestricted fund.*

- Seluruh Angka dalam laporan keuangan ini dinyatakan dalam mata uang rupiah.

- *Figures in the financial statements are expressed in rupiah.*

b. Pengakuan Penerimaan dan Penyaluran

b. Resources and Expenditure Recognition

Pendapatan dinyatakan sebagai penerimaan dana yang berasal dari penyumbang dan bukan penyumbang. Penerimaan diakui pada saat terjadi transaksi penerimaan dana kas atau non kas.

Revenue is stated as incoming resources from donors and non-donors. Incoming resources from donors are recognized at the time of receipts of cash and non-cash transaction.

Biaya dinyatakan sebagai pengeluaran dana kas atau non kas. Pengeluaran dana kas atau non kas diakui pada saat terjadi transaksi pembayaran kas atau pengurangan aktiva non kas.

Expense is stated as expenditure of cash or non-cash. Expenditure of cash or non-cash are recognized at the time of cash payment transactions or deduction of non-cash assets.

c. Piutang

c. Accounts Receivable

Piutang disajikan dalam jumlah yang diestimasi akan diterima setelah dikurangi penyisihan piutang ragu-ragu. Penyisihan piutang ragu-ragu dibentuk berdasarkan evaluasi manajemen terhadap status dari piutang pada akhir tahun pelaporan. Piutang dihapuskan pada saat piutang tersebut dipastikan tidak akan tertagih.

Accounts receivable are presented at their estimated recoverable amount after an allowance for doubtful accounts. An allowance for doubtful accounts is made based on management's evaluation of the status of the accounts at each balance sheet date. Accounts are written-off in the period in which they are determined to be un - collectable.

d. **Persedian**

Persediaan dinilai berdasarkan nilai yang lebih rendah di antara harga pokok dengan nilai bersih yang dapat direalisasi. Harga perolehan dihitung berdasarkan harga barang yang dinyatakan oleh donatur, harga pasar, atau harga estimasi.

d. Inventories

Inventories are valued at the lower of cost or net realizable value. Cost is computed based on the price of goods stated by the donors, market value, or estimated value.

e. **Investasi**

Investasi dinyatakan sebesar nilai perolehan. Jika terdapat penurunan yang bersifat permanen dalam penilaian investasi dinyatakan sebesar nilai tercatat dikurangi pengakuan penurunan nilai tersebut.

e. Investments

Investments are stated at acquisition cost. If there is a decrease permanently in value of investments it is stated at the book value deducted by the recognized decrease.

f. **Aset Tetap dan Penyusutan**

Aset tetap dinyatakan sebesar harga perolehan, temasuk biaya pengangkutan, biaya penanganan, biaya pemasangan dikurangi akumulasi penyusutan, kecuali tanah tidak disusutkan. Penyusutan dimulai semenjak aktiva mulai digunakan atau semenjak aktiva selesai dan siap digunakan, dengan metode garis lurus berdasarkan estimasi manfaat ekonomis yang menghasilkan presentase penyusutan tahunan dari harga perolehan sebagai berikut :

f. Fixed Assets and Depreciations

Fixed assets are stated at acquisition cost, which includes any freight costs, handling costs, installation cost, less accumulated depreciation. except land which is not depreciated, Depreciation is applied from the date the assets are placed into service or when the assets are completed and ready for service using the straight line method over the estimated useful lives resulting in the following annual percentages of costs:

Bangunan	5%	*Buildings*
Mesin dan Peralatan Kantor	20%	*Machinery and Office Equipments*
Perabot dan Perlengkapan	20%	*Furniture and Fixtures*
Kendaraan Bermotor	20%	*Motor Vehicles*

g. **Penjabaran Mata Uang Asing**

Transaksi dalam mata uang asing dijabarkan ke mata uang Rupiah dengan mengunakan kurs yang berlaku pada tanggal transaksi.

Pada tanggal neraca, aktiva dan kewajiban moneter dalam mata uang asing dijabarkan ke mata uang Rupiah dengan kurs tengah Bank Indonesia yang berlaku pada tanggal tersebut. Kurs dari mata uang asing utama yang digunakan adalah sebagai berikut :

g. Foreign Currency Translation

Transactions denominated in foreign currencies are translated into Rupiah at the rates prevailing at the date of the transaction.

At the balance sheet date, monetary assets and monetary liabilities denominated in foreign currencies are translated into Rupiah using the middle rate of Bank Indonesia prevailing at the date. The exchange rates of the major foreign currencies used. are as follows :

Expressed in Rupiah

	2009	2008	
Dollar Amerika (US $)	9.400	10.950	*United States Dollar (USD)*
Yen Jepang (JPY)	102	121	*Japanesse Yen (JPY)*
Ringgit Malaysia (MYR)	2.747	3.153	*Malaysian Ringgit (MYR)*
Euro Eropa (EUR)	13.510	15.432	*European Euro (EUR)*
Poundsterling Inggris (GBP)	15.114	17.462	*England Poundsterling (GBP)*
Dollar Canada (CAD)	8.936	8.978	*Canadian Dollar (CAD)*
Dollar Australia (AUD)	8.432		*Australian Dollar (AUD)*
Real Saudi Arabia (SAR)	2.400	2.400	*Saudi Arabian Real (SAR)*

h. Penggunaan Estimasi oleh Manajemen

Penyusunan laporan keuangan sesuai dengan prinsip akuntansi yang berlaku umum mengharuskan manajemen untuk membuat estimasi dan asumsi yang mempengaruhi jumlah aktiva dan kewajiban dan pengungkapan aktiva dan kewajiban kontijen pada tanggal laporan keuangan. Hasil yang sebenarnya mungkin berbeda dari jumlah yang diestimasi.

h. Management's Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimations and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements. Actual results could differ from those estimations.

3. IKHTISAR KEBIJAKAN PENYALURAN DAN KINERJA

Kebijakan Penyaluran Zakat, Infak/Sedekah

a. Zakat

Kecuali untuk hak amilin, Zakat disalurkan kepada mustahik dalam bentuk program yaitu: Ekonomi, pendidikan, kesehatan, kemanusiaan, dakwah, sosialisasi zakat.

Skala prioritas sasaran penerima manfaat dari program-program diatas adalah fakir miskin.

Jumlah porsi untuk hak amilin dari zakat maksimal sebesar 12,5% yang digunakan untuk biaya pengelolaan.

b. Infak/sedekah

Perolehan infak/sedekah terikat adalah infak/sedekah yang program/sasaran penyalurannya telah ditetapkan secara eksplisit oleh donatur. Sedangkan infak bebas/tidak terikat adalah perolehan infak di luar infak/sedekah yang terikat.

Penyaluran infak terikat disesuaikan dengan permintaan donator sedangkan untuk infak bebas/tidak terikat disalurkan dalam bentuk program ekonomi, pendidikan, kesehatan, kemanusiaan, dakwah, sosialisasi zakat.

3. SUMMARY OF THE EXPENDITURE POLICY AND PERFORMANCE

Policy of Zakah, Infaq/Sedekah Expenditure

a. Zakah

Except for the right of Amilin/Zakah management, the expenditure target of zakah is for the beneficiaries through the program of economy, education, health, humanitarian, dakwah and zakah socialization.

Priority scale of the target of the above programs is the poor.

Total portion of Amilin's right is 12,5 % used for operational cost.

b. Infaq/Sedekah

Income of restricted infaq/sedeqah is used for the programs, which are explicitly driven by the donors. While, unrestricted infaq is excluded in the restricted infaq.

The expenditure of the restricted infaq is adjusted with the donor's request while the unrestricted infaq is distributed in the form of economy program, education program, health program, humanitarian program, dakwah program and zakah socialization.

Jumlah porsi infak terikat untuk hak amilin tidak melebihi porsi hak amilin dari dana zakat yaitu 12,5%. Sedangkan porsi hak amilin dari infak bebas, maksimal 33% dari perolehan.

Total portion of restricted infaq for Amilin's right is not more than the zakah's, that is, 12,5% while the portion of Amilin's right from unrestricted infaq is 33% maximally from the income.

c. Dana Fasilitas Umum

c. Public Facilities Fund

Dana Fasilitas Umum diperoleh dari bunga bank konvensional sebagai konsekuensi dari keberadaan giro bank konvensional yang masih digunakan untuk kemudahan setoran ZIS oleh para donatur.

The Public Facilities Fund is interest obtained from conventional bank as the consequence of having account in a conventional bank, which is still used by the donor as the easy facility for zakah, Infaq, Sedeqah transaction.

Dana Fasilitas Umum digunakan untuk biaya administrasi bank dan lainnya yang dibenarkan secara syar'i.

The Public Facilities fund is used for bank administration cost, which is justifiably by Islam law.

Kinerja

Performance

Kinerja amil antara lain diukur hal-hal berikut namun tidak terbatas pada:

- Kepuasan pelayanan *stakeholder* , terutama donatur dan mustahik/penerima manfaat.
- Pelaksanaan program yang sesuai dengan sasaran dan tujuan program.
- Tingkat penyaluran porgram dengan agregat minimal 75% perolehan tahun berjalan.
- Persentase total beban gaji pengelola maksimal 10% dari total perolehan /penerimaan.
- Adanya saldo positif dana amilin yang meningkat.

The performance of the Zakah management is measured by the following matters but not limited to:

- *The satisfaction of the stakeholders, especially the donors and the beneficiaries.*
- *Program realization, which is adjusted with the target and the objective.*
- *The level of program expenditure aggregates 75% minimally with the total income of the year.*
- *Total percentage of the management's salary is not more than 10% maximally from the total income.*
- *There is increased positive balance of zakah management fund.*

4. KAS DAN SETARA KAS

Jumlah kas dan setara kas yang disajikan dalam neraca adalah saldo kas dan bank kantor pusat per 31 Desember 2009 dan 2008 sebagai berikut :

4. CASH AND CASH EQUIVALENT

The amount of cash and cash equivalent which is stated at the balance sheets is balance cash and bank on the head office as of December 31, 2009 and 2008 as follows:

Expressed in Rupiah

	2009	2008	
Kas			***Cash***
- Rupiah	751.165.984	288.312.364	*- Rupiah*
- Dollar Amerika (US $)	69.926.600	70.080.000	*- United States Dollar (USD)*
- Yen Jepang (JPY)	117.228.284	20.604.000	*- Japanesse Yen (JPY)*
- Ringgit Malaysia (MYR)	54.871.424	157.668	*- Malaysian Ringgit (MYR)*
- Euro Eropa (Eur)	300.867.291	179.555.858	*- European Euro (Eur)*
- Poundsterling Inggris (GBP)	7.391.424	1.580.251	*- Great Britain Puoundsterling (GBP)*
- Dollar Kanada (CAD)	44.678	44.888	*- Canadian Dollar (CAD)*
- Dollar Australia (AUD)	21.795.725		*- Australian Dollar (AUD)*
- Real Saudi Arabia (SAR)	24.256.800	24.256.800	*- Saudi Arabian Real (SAR)*
Jumlah Kas	**1.347.548.210**	**584.591.829**	***Total Cash***
Bank			***Bank***
- Rupiah			***- Rupiah***
Bank Mandiri	4.703.318.856	2.103.695.886	*Mandiri Bank*
Bank Central Asia	2.948.917.775	810.098.321	*Central Asia Bank*
Bank Negara Indonesia	723.623.548	816.686.196	*Negara Indonesia Bank*
Bank Negara Indonesia Syariah	2.013.288.676	2.124.009.821	*Syariah Negara Indonesia Bank*
Bank Syariah Mandiri	1.752.022.608	923.674.940	*Syariah Mandiri Bank*
Bank Niaga Syariah	154.892.521	168.113.584	*Syariah Niaga Bank*
Bank Muamalat Indonesia	506.744.943	1.125.361.058	*Muamalat Indonesia Bank*
Bank Permata	85.579.514	144.679.652	*Permata Bank*
Bank Permata Syariah	206.708.150	123.601.073	*Syariah Permata Bank*
Bank Danamon Syariah	43.975.515	66.135.345	*Syariah Danamon Bank*
Bank Syariah Mega Indonesia	2.240.880.463	1.552.412.290	*Syariah Mega Indonesia Bank*
Bank Rakyat Indonesia Syariah	32.136.984	13.304.112	*Syariah Rakyat Indonesia Bank*
Bank Jabar Syariah	1.648.186.395	15.571.000	*Syariah Jabar Bank*
Bank Tabungan Negara Syariah	3.450.404	-	*Syariah Tabungan Negara Bank*
Bank Bukopin Syariah	4.795.293	-	*Syariah Bukopin Bank*
Bank Sumut Syariah	940.000	-	*Syariah Sumut Bank*
Bank Sumut	61.769.907	6.124.423	*Sumut Bank*
Bank Syafir	202.451.246	2.427.158	*Syafir Bank*
Bank HSBC	48.584.000		*HSBC Bank*
Bank Bengkulu	955.000	-	*Bengkulu Bank*
Lembaga Keuangan Lainnya	143.386.428	131.214.371	*Other Finance*
- US Dollar			***- US Dollar***
Bank Negara Indonesia	3.607.173.766	1.683.974.767	*Negara Indonesia Bank*
Bank HSBC	45.825.000		
Jumlah Bank	**21.179.606.992**	**11.811.083.997**	***Total Bank***
Setara Kas			***Cash Equivalent***
Emas, Perak dan Barang Berharga (taksiran nilai)	1.600.000	-	*Gold, Silver and Other Valuable things (estimate value)*
Jumlah Setara Kas	1.600.000	-	
Total Kas dan Setara Kas	**22.528.755.202**	**12.395.675.826**	***Total Cash and Cash Equivalent***

Expressed in Rupiah

5. PIUTANG

5. ACCOUNTS RECEIVABLE

Jumlah piutang yang disajikan dalam neraca adalah saldo piutang kantor pusat per 31 Desember 2009 dan 2008, sebagai berikut :

The amount of accounts receivable which is stated at the balance sheets is balance account receivables on the head as of 31 December 2009 and 2008, as follows :

	2009	2008	
Piutang Karyawan	415.564.476	393.642.776	*Employees Receivables*
Piutang Pihak Ketiga	230.240.721	194.607.821	*Third Parties Receivables*
Total Piutang	645.805.197	588.250.597	*Total Account Receivables*

Pemberian pinjaman kepada karyawan dan pihak ketiga diikat dengan perjanjian qardhul hasan

Receivables that give to employees and third parties bound by agreement called qardhul hasan

6. PERSEDIAAN

6. INVENTORY

	2009	2008	
PKPU Yogyakarta	-	3.730.000,00	*PKPU Yogyakarta*
Total Biaya Dibayar Di Muka	-	3.730.000	*Total Prepaid Payment*

Persediaan merupakan nilai wajar atau nilai pasar atas donasi berupa natura /non kas

An inventory is reasonable or market value on the donation in form of natura/non cash

7. BIAYA DIBAYAR DI MUKA

7. PREPAID EXPENSE

	2009	2008	
Sewa Kantor PKPU Jawa Tengah	43.750.000	70.000.000	*PKPU West Java Office Rent*
Sewa Kantor PKPU Jawa Timur	8.750.000	35.000.000	*PKPU East Java Office Rent*
Sewa Kantor PKPU Pusat	65.166.666	-	*Head Office PKPU rent*
Total Biaya Dibayar Di Muka	117.666.666	105.000.000	*Total Prepaid Payment*

8. INVESTASI

8. INVESTMENT

Jumlah investasi yang disajikan dalam neraca adalah investasi jangka panjang yang dilakukan oleh kantor Pusat. Berikut ini adalah rincian investasi per 31 Desember 2009 dan 2008.

The amount of investments which is stated at the balance sheets is long term invested by head. Presented below is the list of investment as of December 31, 2009 and 2008.

	2009	2008	
Kantor Pusat			*Head Office*
Investasi Perumahan Karyawan	1.196.008.444	1.209.644.000	*Developer*
BUSRA KSU Bina Sejahtera	50.000.000	50.000.000	*BUSRA KSU Bina Sejahtera*
PKPU Semarang	10.000.000	20.000.000	*PKPU Semarang*
PKPU Surabaya	-	35.000.000	*PKPU Surabaya*
PKPU Bengkulu	162.502.953	162.502.953	*PKPU Bengkulu*
PKPU Padang	15.000.000		*PKPU Padang*
Total Investasi	1.433.511.397	1.477.146.953	*Total Investment*

Expressed in Rupiah

9. ASET TETAP TIDAK TERIKAT

Jumlah aset tetap dan akumulasi depresiasi yang disajikan dalam neraca adalah aktiva tetap tidak terikat dan akumulasi depresiasi kantor pusat per 31 Desember 2009 dan 2008 sebagai berikut :

9. UNRESTRICTED FIXED ASSETS

Amount of fixed assets and accumulated depreciation which is stated at the balance sheets is unrestricted fixed assets and accumulated depreciation on the head office as of December 31, 2009 and 2008 as follows:

Periode per 31 Desember 2009 / *Periode ended as of December 31, 2009*

	Saldo Awal *Beginning Balance*	Penambahan *Addition*	Pengurangan *Disposal*	Saldo Akhir *Ending Balance*	
Nilai Perolehan					***Acquisition Cost***
Tanah	1.533.551.000	-		1.533.551.000	***Land***
Bangunan	1.567.987.545	-		1.567.987.545	***Buildings***
Kendaraan Bermotor	1.340.861.200	854.039.200	470.527.200	1.724.373.200	***Motor Vehicles***
Peralatan	2.170.108.900	376.922.250	414.863.300	2.132.167.850	***Equipment***
	6.612.508.645	**1.230.961.450**	**885.390.500**	**6.958.079.595**	
Akumulasi Penyusutan					***Accumulated Depreciation***
Bangunan	335.581.514	78.399.377	-	413.980.891	***Buildings***
Kendaraan Bermotor	966.860.333	550.553.334	461.224.490	1.056.189.177	***Motor Vehicles***
Peralatan	1.219.183.927	337.325.582	401.680.300	1.154.829.209	***Equipment***
	2.521.625.774	**966.278.293**	**862.904.790**	**2.624.999.277**	
Saldo Buku	**4.090.882.871**			**4.333.080.318**	***Book Value***

Penjualan Aset Tetap Tidak Terikat - Kendaraan di Kantor Pusat sebesar Rp. 103.000.000 dan kesalahan pencatatan sebesar Rp. 367.527.200
Reklasifikasi Aset Tetap Tidak Terikat - Peralatan sebesar Rp. 13.183.000 dan kesalahan pencatatan sebesar Rp. 401.680.300

Sales of unrestricted fixed assets (Vehicles) in Head Office amount of Rp 103.000.000 and record errors amount of Rp 367.527.200. Reclassification of unrestricted fixed assets (Equipment) amount of Rp 13.183.000 and record errors amount of Rp 401.680.300.

Periode per 31 Desember 2008 / *Periode ended as of December 31, 2008*

	Saldo Awal *Beginning Balance*	Penambahan *Addition*	Pengurangan *Disposal*	Saldo Akhir *Ending Balance*	
Nilai Perolehan					***Acquisition Cost***
Tanah	541.351.000	992.200.000		1.533.551.000	***Land***
Bangunan	1.567.987.545			1.567.987.545	***Buildings***
Kendaraan Bermotor	1.080.862.200	259.999.000	-	1.340.861.200	***Motor Vehicles***
Peralatan	1.708.537.950	461.570.950	-	2.170.108.900	***Equipment***
	4.898.738.695	**1.713.769.950**	-	**6.612.508.645**	
Akumulasi Penyusutan					***Accumulated Depreciation***
Bangunan	150.269.509	185.312.005	-	335.581.514	***Buildings***
Kendaraan Bermotor	629.406.467	337.453.866	-	966.860.333	***Motor Vehicles***
Peralatan	835.216.918	383.967.009	-	1.219.183.927	***Equipment***
	1.614.892.894	**906.732.880**	-	**2.521.625.774**	
Saldo Buku	**3.283.845.801**			**4.090.882.871**	***Book Value***

10. ASET TETAP TERIKAT

Jumlah aset tetap dan akumulasi depresiasi yang disajikan dalam neraca adalah aktiva tetap terikat dan akumulasi depresiasi kantor pusat per 31 Desember 2009 dan 2008 sebagai berikut :

10. RESTRICTED FIXED ASSETS

Amount of fixed assets and accumulated depreciation which is stated at the balance sheets is restricted fixed assets and accumulated depreciation on the head office as of December 31, 2009 and 2008 as follows:

Expressed in Rupiah

Periode per 31 Desember 2009 — *Periode ended as of December 31, 2009*

	Saldo Awal *Beginning Balance*	Penambahan *Addition*	Pengurangan *Disposal*	Saldo Akhir *Ending Balance*	
Nilai Perolehan					***Acquisition Cost***
Tanah	2.515.594.000	25.000.000	-	2.540.594.000	*Land*
Bangunan	9.301.510.975	-	-	9.301.510.975	*Buildings*
Kendaraan Bermotor	5.150.642.284	65.000.000	-	5.215.642.284	*Motor Vehicles*
Peralatan	595.118.000	57.175.000	-	652.293.000	*Equipment*
	17.562.865.259	147.175.000	-	17.710.040.259	
Akumulasi Penyusutan					***Accumulated Depreciation***
Bangunan	1.415.332.831	991.203.612	-	2.406.536.443	*Buildings*
Kendaraan Bermotor	1.568.305.984	1.033.378.456	-	2.601.684.440	*Motor Vehicles*
Peralatan	238.047.200	121.430.268	-	359.477.468	*Equipment*
	3.221.686.015	2.146.012.336	-	5.367.698.351	
Saldo Buku	14.341.179.244			12.342.341.908	***Book Value***

Periode per 31 Desember 2008 — *Periode ended as of December 31, 2007*

	Saldo Awal *Beginning Balance*	Penambahan *Addition*	Pengurangan *Disposal*	Saldo Akhir *Ending Balance*	
Nilai Perolehan					***Acquisition Cost***
Tanah	2.515.594.000	-	-	2.515.594.000	*Land*
Bangunan	9.301.510.975	-	-	9.301.510.975	*Buildings*
Kendaraan Bermotor	3.525.579.011	1.625.063.273	-	5.150.642.284	*Motor Vehicles*
Peralatan	595.118.000	-	-	595.118.000	*Equipment*
	15.937.801.986	1.625.063.273	-	17.562.865.259	
Akumulasi Penyusutan					***Accumulated Depreciation***
Bangunan	424.129.219	991.203.612	-	1.415.332.831	*Buildings*
Kendaraan Bermotor	643.763.274	924.542.710	-	1.568.305.984	*Motor Vehicles*
Peralatan	119.023.600	119.023.600	-	238.047.200	*Equipment*
	1.186.916.093	2.034.769.922	-	3.221.686.015	
Saldo Buku	14.750.885.894			14.341.179.244	***Book Value***

11. SALDO DANA BERSIH

Jumlah Saldo Dana yang disajikan dalam neraca adalah saldo dana zakat, infaq umum, kemanusiaan, kemitraan, proyek, wakaf, non halal dan pengelola kantor pusat per 31 Desember 2009 dan 2008.

11. NET FUND BALANCE

Amount of fund balance which is stated at the balance sheets is fund balance of zakah, general infaq, humanity, partnership, project, wakaf, non-halal, and management on the head office as of December 31, 2009 and 2008.

Dinyatakan Dalam Rupiah | Expressed in Rupiah

SALDO DANA BERSIH TERIKAT | *RESTRICTED NET FUND BALANCE*

	2009	2008	
a. Saldo Dana Zakat			***a. Zakah Fund Balance***
Penerimaan Zakat			***Incoming Zakah***
Zakat	18.012.865.220	13.151.407.509	*Zakah*
Penyaluran Program			***Program Expenditure***
Program Kemanusiaan	2.966.555.340	2.514.877.850	*Rescue Program*
Program Rehabilitasi	69.509.000	229.948.000	*Rehabilitation Program*
Program Ekonomi	1.444.859.975	1.283.685.940	*Economic Program*
Program Pendidikan	1.892.137.008	1.082.336.238	*Education Program*
Program Kesehatan	1.552.826.089	1.419.170.311	*Health Program*
Program Pembinaan Mental	675.986.050	1.353.037.723	*Spiritual Rehabilitation Program*
Program Sosialisasi Zakat	2.075.521.950	751.943.860	*Zakah Education Program*
Jumlah Penyaluran Program	10.677.395.412	8.634.999.922	*Total Program Expenditure*
Penyaluran Dana Termanfaatkan	426.000.000	1.086.410.000	*Managed Valuable Fund*
Jumlah Penyaluran Zakat	11.103.395.412	9.721.409.922	*Total Zakah Expenditure*
Kenaikan (Penurunan) Dana Bersih	6.909.469.808	3.429.997.587	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	7.384.498.880	5.898.677.232	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	14.293.968.688	9.328.674.819	*Net Fund at The End of The Year*
Pengembalian Pinjaman Antar Dana	(1.869.016.169)	(300.000.000)	*Inter-Fund Payable Payment*
Transfer Ke Dana Pengelola	(2.233.604.763)	(1.644.175.939)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	**10.191.347.756**	**7.384.498.880**	***Fund Balance at The End of The Year***

	2009	2008	
b. Saldo Dana Kemanusiaan			***b. Humanity Fund Balance***
Penerimaan Kemanusiaan			***Incoming Humanity***
Kemanusiaan	16.610.521.148	7.255.785.190	*Humanity*
Penyaluran Program			***Program Expenditure***
Program Kemanusiaan	8.701.504.477	2.506.410.466	*Rescue Program*
Program Rehabilitasi	171.890.000	172.384.000	*Rehabilitation Program*
Program Ekonomi	248.852.500	-	*Economic Program*
Program Pendidikan	517.986.167	3.048.930.759	*Education Program*
Program Kesehatan	620.185.400	-	*Health Program*
Jumlah Penyaluran Program	10.260.418.544	5.727.725.225	*Total Program Expenditure*
Penyaluran Dana Termanfaatkan	26.500.000	500.759.000	*Managed Valuable Fund*
Jumlah Penyaluran Kemanusiaan	10.286.918.544	6.228.484.225	*Total Humanity Expenditure*
Kenaikan (Penurunan) Dana Bersih	6.323.602.604	1.027.300.965	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	2.595.444.904	2.462.894.493	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	8.919.047.508	3.490.195.458	*Net Fund at The End of The Year*
Pengembalian Pinjaman Antar Dana	844.914.864		*Inter-Fund Payable Payment*
Transfer Ke Dana Pengelola	(4.603.900.650)	(894.750.555)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	**5.160.061.722**	**2.595.444.903**	***Fund Balance at The End of The Year***

Expressed in Rupiah

	2009	2008	
c. Saldo Dana Kemitraan			***c. Partnership Fund Balance***
Penerimaan Kemitraan			***Incoming Partnership***
Kemitraan	2.859.250.775	2.724.714.578	*Partnership*
Penyaluran Program			***Program Expenditure***
Program Kemanusiaan	323.867.400	33.555.000	
Program Ekonomi	892.648.926	399.121.237	*Economic Program*
Program Pendidikan	90.752.500	376.227.990	*Education Program*
Program Kesehatan	260.719.525	1.148.650.600	*Health Program*
Program Pembinaan Mental	105.328.200	96.180.000	*Spiritual Rehabilitation Program*
Program Pelatihan ZISWAF	117.009.513	-	*Education Zakah Program*
Jumlah Penyaluran Kemitraan	1.790.326.064	2.053.734.827	*Total Partnership Expenditure*
Kenaikan (Penurunan) Dana Bersih	1.068.924.711	670.979.751	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	1.019.511.415	691.760.636	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	2.088.436.126	1.362.740.387	*Net Fund at The End of The Year*
Pengembalian Pinjaman Antar Dana	(594.743.492)		*Inter-Fund Payable Payment*
Transfer Ke Dana Pengelola	(252.592.577)	(343.228.972)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	**1.241.100.057**	**1.019.511.415**	***Fund Balance at The End of The Year***

	2009	2008	
d. Saldo Dana Proyek			***d. Project Fund Balance***
Penerimaan Proyek			***Incoming Project***
Proyek Umum & Qurban	18.246.337.033	17.847.998.851	*General Project & Qurbani*
Penyaluran Program			***Program Expenditure***
Pengeluaran Program Qurban	9.806.476.110	5.979.831.550	*Qurbani Program Expenditure*
Biaya Proyek Umum	6.398.375.394	10.029.695.926	*General Project Cost*
Jumlah Penyaluran Program	16.204.851.504	16.009.527.476	*Total Program Expenditure*
Penyaluran Dana Termanfaatkan	124.500.000	1.625.063.273	*Managed Valuable Fund*
Jumlah Penyaluran Proyek	16.329.351.504	17.634.590.749	*Total Project Expenditure*
Kenaikan (Penurunan) Dana Bersih	1.916.985.529	213.408.102	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	433.126.567	853.436.572	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	2.350.112.096	1.066.844.674	*Net Fund at The End of The Year*
Transfer Antar Dana		300.000.000	*Inter-Fund Transfering*
Transfer Ke Dana Pengelola	(528.956.915)	(933.718.107)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	**1.821.155.181**	**433.126.567**	***Fund Balance at The End of The Year***

Expressed in Rupiah

	2009	2008	
e. Saldo Dana Wakaf			***e. Wakaf Fund Balance***
Penerimaan Wakaf			***Incoming Wakaf***
Wakaf Uang	28.865.708	27.355.000	*Cash Wakaf*
Kembali Investasi Perumahan	90.035.556	174.465.000	*Return on Wakaf Investment*
Jumlah Penerimaan Wakaf	**118.901.264**	**201.820.000**	***Total Incoming Wakaf***
Penyaluran Program			***Program Expenditure***
Pengelolaan Program Wakaf	1.340.000	-	*Administration Wakaf*
Jumlah Penyaluran Program	1.340.000	-	*Total Program Expenditure*
Kembali Dana Termanfaatkan	-	(65.650.000)	*Managed Valuable Fund*
Jumlah Penyaluran Wakaf	1.340.000	(65.650.000)	*Total Wakaf Expenditure*
Kenaikan (Penurunan) Dana Bersih	117.561.264	267.470.000	*Increase (Decrease) Net Fund Balance*
Pengembalian Pinjaman Antar Dana	102.701.101		*Inter-Fund Payable Payment*
Saldo Dana Bersih Awal Tahun	267.470.000	-	*Net Fund at The Beginning of The Year*
Saldo Dana Akhir Tahun	**487.732.365**	**267.470.000**	***Fund Balance at The End of The Year***

	2009	2008	
f. Saldo Dana Fasilitas Umum			***f. Public Facilities Fund Balance***
Penerimaan Dana Fasilitas Umum			***Incoming Public Facilities Fund***
Dana Fasiliatas Umum, Bunga Bank & Hadiah	465.881.316	142.521.377	*Public Facilities Fund, Bank nterest & Gift*
Penyaluran Program			***Program Expenditure***
Program Rehabilitasi	198.937.700	306.448.223	*General Rehabilitation Program*
Jumlah Penyaluran Program	198.937.700	306.448.223	*Total Program Expenditure*
Kenaikan (Penurunan) Dana Bersih	266.943.616	(163.926.846)	*Increase (Decrease) Net Fund Balance*
Pengembalian Pinjaman Antar Dana	475.566.888		*Inter-Fund Payable Payment*
Saldo Dana Bersih Awal Tahun	102.800.494	266.727.340	*Net Fund at The Beginning of The Year*
Saldo Dana Akhir Tahun	**845.310.998**	**102.800.494**	***Fund Balance at The End of The Year***
JUMLAH SALDO DANA BERSIH TERIKAT	**19.746.708.079**	**11.802.852.259**	***TOTAL RESTRICTED NET FUND BALANCE***

Expressed in Rupiah

SALDO DANA BERSIH TIDAK TERIKAT / *UNRESTRICTED NET FUND BALANCE*

	2009	2008	
g. Saldo Dana Infaq			***g. General Infaq Fund Balance***
Penerimaan Infaq			***Incoming General Infaq***
Infaq & Shodaqoh	2.862.197.436	3.323.974.152	*Infaq & Shodaqoh*
Penyaluran Program			***Program Expenditure***
Program Rehabilitasi	567.766.778	83.500.000	*Rehabilitation Program*
Program Ekonomi	82.016.130		*Economic Program*
Program Pendidikan	341.738.603	84.347.500	*Education Program*
Program Kesehatan	244.128.320	128.789.600	*Health Program*
Program Pembinaan Mental	14.782.644		*Spiritual Rehabilitation Program*
Program Sosialisasi Zakat	1.417.363.646	1.596.158.877	*Zakah Education Program*
Jumlah Penyaluran Infaq	2.667.796.121	1.892.795.977	*Total Infaq Expenditure*
Kenaikan (Penurunan) Dana Bersih	194.401.315	1.431.178.175	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	234.993.148	686.617.253	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	429.394.463	2.117.795.428	*Net Fund at The End of The Year*
Pengembalian Pinjaman Antar Dana	1.040.575.805		*Inter-Fund Payable Payment*
Transfer Ke Dana Pengelola	(703.453.212)	(1.882.802.280)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	**766.517.056**	**234.993.148**	***Fund Balance at The End of The Year***

	2009	2008	
h. Saldo Dana Pengelola			***h. Management Fund Balance***
Penerimaan Pengelola			***Incoming Management Fund***
Bagi Hasil Investasi	297.839.939	178.976.609	*Return on Investment*
Lain - Lain	549.287.559	784.773.218	*Others*
Jumlah Penerimaan Pengelola	847.127.498	963.749.827	*Total Incoming Management Fund*

	2009	2008	
Penyaluran Operasional			***Operational Expenditure***
Pengembangan SDM	342.996.400	193.647.600	*Human Resources Development*
Gaji & Kesejahteraan Karyawan	4.170.817.358	3.982.628.758	*Salaries and Welfare Employee*
Biaya Administrasi & Umum	2.315.411.110	1.613.513.126	*General & Administrative Expense*
Jumlah Penyaluran Operasional	6.829.224.868	5.789.789.484	*Total Operational Expenditure*
Penyaluran Dana Termanfaatkan	682.712.100	600.462.848	*Managed Valuable Fund*
Jumlah Penyaluran Pengelola	7.511.936.968	6.390.252.332	*Total Management Expenditure*
Kenaikan (Penurunan) Dana Bersih	(6.664.809.470)	(5.426.502.505)	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	357.830.416	85.657.068	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	(6.306.979.054)	(5.340.845.437)	*Net Fund at The End of The Year*
Terima Transfer Dana Pengelola	8.322.509.121	5.698.675.853	*Management Fund Transfering In*
Saldo Dana Akhir Tahun	**2.015.530.067**	**357.830.419**	***Fund Balance at The End of The Year***
JUMLAH SALDO DANA BERSIH TIDAK TERIKAT	**2.782.047.123**	**592.823.567**	***TOTAL UNRESTRICTED NET FUND BALANCE***
JUMLAH SALDO DANA BERSIH	**22.528.755.202**	**12.395.675.828**	***TOTAL NET FUND BALANCE***

Expressed in Rupiah

12. SALDO DANA TERMANFAATKAN

12. MANAGED VALUABLE FUND

Jumlah saldo dana termanfaatkan yang disajikan dalam neraca kantor pusat per 31 Desember 2009 dan 2008.

Amount of managed valuable fund on the balance sheets in head office as of December 31, 2009 and 2008.

	2009	2008	
Saldo Dana Termanfaatkan			***Managed Valuable Fund***
Penyaluran Piutang	645.805.197	588.250.597	*Account Receivables Expenditure*
Penyaluran Persediaan	-	3.730.000	*Inventory Expenditure*
Penyaluran Biaya Dibayar Dimuka	117.666.666	105.000.000	*Prepaid Payment Expenditure*
Penyaluran Investasi	1.433.511.397	1.477.146.953	*Investment Expenditure*
Penyaluran Aktiva Tetap	16.675.422.225	18.432.062.115	*Fixed Assets Expenditure*
Jumlah Saldo Dana Termanfaatkan	**18.872.405.485**	**20.606.189.665**	***Total Managed Valuable Fund***

13. PENERIMAAN DANA

13. INCOMING RESOURCES

Jumlah Penerimaan dana yang disajikan dalam laporan aktivitas untuk periode yag berakhir 31 December 2009 dan 2008 adalah penerimaan dana kantor pusat yang meliputi penerimaan dana terikat dan tidak terikat sebagai berikut:

Amount of incoming resources which is stated at the statement of activities for the year ended December 31, 2009 and 2008 is incoming resources from head office included incoming restricted fund and unrestricted fund as follows:

	2009	2008	
PENERIMAAN DANA TERIKAT			***RESTRICTED FUND***
a. ZAKAT			***a. ZAKAH***
Zakat Maal	11.869.912.533	8.155.273.187	*Prosperity Zakah*
Zakat Profesi	4.853.799.596	3.877.194.909	*Profession Zakah*
Zakat Perniagaan	517.334.786	285.848.262	*Trading Zakah*
Zakat Hadiah	21.446.875	28.050.418	*Gift Zakah*
Zakat Pertanian	3.035.500	1.297.000	*Agriculturist Zakah*
Zakat Fitrah	613.915.788	687.608.964	*Zakah Al Fitr*
Zakat Rikaz	2.745.000	-	*Rikaz Zakah*
Fidyah	130.675.141	116.134.769	*Fidyah*
Jumlah Penerimaan Zakat	**18.012.865.219**	**13.151.407.509**	***Total Incoming Zakah***
b. KEMANUSIAAN			***b. HUMANITY***
Peduli Umum	1.899.281.325	1.696.500.956	*General Care*
Peduli Yatim Janda	1.569.554.769	311.970.201	*Orphan Widow Care*
Peduli Dunia Islam	650.749.371	70.909.825	*Islamic World Care*
Peduli Bencana	12.490.935.683	4.920.209.741	*Disaster Care*
Bantuan Barang Kemanusiaan		256.194.468	*Goods Aid For Humanity*
Jumlah Penerimaan Kemanusiaan	**16.610.521.148**	**7.255.785.191**	***Total Incoming Humanity***

Expressed in Rupiah

c. KEMITRAAN			**c. PARTNERSHIP**
Kemitraan Pendidikan	569.868.550	911.313.213	*Partnership of Education*
Kemitraan Ekonomi	728.201.847	463.251.400	*Partnership of Economic*
Kemitraan Kesehatan	682.128.053	706.196.300	*Partnership of Health*
Kemitraan Dakwah	97.377.800	312.220.165	*Partnership of Dakwah*
Kemitraan Kemanusiaan	650.325.000	244.600.000	*Partnership of Humanity*
Kemitraan Sosialisasi Ziswaf	131.349.525	87.133.500	*Partnership of Zakah Education*
Jumlah Penerimaan Kemitraan	**2.859.250.775**	**2.724.714.578**	***Total Incoming Partnership***
d. PROYEK			***d. PROJECT***
Penerimaan Qurban Reguler	10.326.134.926	5.221.543.365	*Regular Qurbani Incoming Fund*
Proyek Umum	7.920.202.107	12.626.455.486	*General Project*
Jumlah Penerimaan Proyek	**18.246.337.033**	**17.847.998.851**	***Total Incoming Project***
e. WAKAF			***e. WAKAF***
Wakaf Uang	28.865.708	27.355.000	*Cash Wakaf*
Kembali Investasi Wakaf	90.035.556	174.465.000	*Return on Wakaf Investment*
Jumlah Penerimaan Wakaf	**118.901.264**	**201.820.000**	***Total Incoming Wakaf***
f. DANA FASILITAS UMUM			***f. PUBLIC FACILITIES FUND***
Dana Fasilitas Umum, Bunga Bank & Hadiah	465.881.316	142.521.377	*Public Facilities Fund, Bank Interest & Gift*
Jumlah Penerimaan Fasilitas Umum	**465.881.316**	**142.521.377**	***Total Incoming Public Facilities***
TOTAL PENERIMAAN TERIKAT	**56.313.756.755**	**41.324.247.506**	***TOTAL RESTRICTED FUND***
PENERIMAAN DANA TIDAK TERIKAT			***UNRESTRICTED FUND***
g. INFAQ UMUM			***g. GENERAL INFAQ***
Infaq & Shodaqoh	2.807.532.992	3.323.974.152	*Infaq & Shodaqoh*
Bagi Hasil Investasi	54.664.444	-	*Return On Investment*
Jumlah Penerimaan Infaq Umum	**2.862.197.436**	**3.323.974.152**	***Total Incoming General Infaq***
h. BAGI HASIL INVESTASI			***h. RETURN ON INVESTMENT***
Bagi Hasil Bank Syariah	297.839.939	130.994.300	*Profit Sharing from Syariah Bank*
Bagi Hasil Investasi	-	47.982.309	*Return on Investment*
Jumlah Penerimaan Bagi Hasil Investasi	**297.839.939**	**178.976.609**	***Total Incoming Return on Investment***

Expressed in Rupiah

i. LAIN - LAIN			***i. OTHERS***
Lain - Lain	549.287.559	784.773.218	*Others*
Jumlah Penerimaan Lain-lain	**549.287.559**	**784.773.218**	***Total Incoming Others***
JUMLAH PENERIMAAN TIDAK TERIKAT	**3.709.324.934**	**4.287.723.979**	***TOTAL UNRESTRICTED FUND***
TOTAL PENERIMAAN DANA	**60.023.081.689**	**45.611.971.485**	***TOTAL INCOMING RESOURCES***

14. PENYALURAN DANA

Jumlah penyaluran dana yang disajikan dalam laporan aktivitas untuk periode yang berakhir 31 Desember 2009 dan 2008 adalah penyaluran dana kantor pusat yang meliputi penyaluran dana terikat dan tidak terikat sebagai berikut:

14. EXPENDED RESOURCES

Amount of expended resources which is stated at the statement of activities for the year ended December 31, 2009 and 2008 is expended resources from head office included expended restricted fund and unrestricted fund as follows:

	2009	2008	
PENYALURAN DANA TERIKAT			***RESTRICTED EXPENDITURE***
a. PENYALURAN ZAKAT			***a. ZAKAH EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Program Kemanusiaan	2.966.555.340	2.514.877.850	*Rescue Program*
Program Rehabilitasi	69.509.000	229.948.000	*General Rehabilitation Program*
Program Ekonomi	1.444.859.975	1.283.685.940	*Economic Program*
Program Pendidikan	1.892.137.008	1.082.336.238	*Education Program*
Program Kesehatan	1.552.826.089	1.419.170.311	*Health Program*
Program Pembinaan Mental	675.986.050	1.353.037.723	*Spiritual Rehabilitation Program*
Program Sosialisasi Zakat	2.075.521.950	751.943.860	*Zakah Education Program*
Jumlah Penyaluran Zakat	**10.677.395.412**	**8.634.999.922**	***Total Zakah Expenditure***
b. PENYALURAN KEMANUSIAAN			***b. HUMANITY EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Program Kemanusiaan	8.701.504.477	2.506.410.466	*Rescue Program*
Program Rehabilitasi	171.890.000	172.384.000	*General Rehabilitation Program*
Program Ekonomi	248.852.500	-	*Economic Program*
Program Pendidikan	517.986.167	3.048.930.759	*Education Program*
Program Kesehatan	620.185.400	-	*Health Program*
Jumlah Penyaluran Kemanusiaan	**10.260.418.544**	**5.727.725.225**	***Total Humanity Expenditure***

Expressed in Rupiah

c. PENYALURAN KEMITRAAN			***c. PARTNERSHIP EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Program Kemanusiaan	323.867.400	33.555.000	
Program Ekonomi	892.648.926	399.121.237	*Economic Program*
Program Pendidikan	90.752.500	376.227.990	*Education Program*
Program Kesehatan	260.719.525	1.148.650.600	*Health Program*
Program Pembinaan Mental	105.328.200	96.180.000	*Spiritual Rehabilitation Program*
Program Pelatihan Ziswaf	117.009.513	-	*Zakah Education Program*
Jumlah Penyaluran Kemitraan	**1.790.326.064**	**2.053.734.827**	***Total Partnership Expenditure***
d. PENYALURAN PROYEK			***d. PTOJECT EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Pengeluaran Program Qurban	9.806.476.110	5.979.831.550	*Qurbani Program Expenditure*
Biaya Proyek Umum	6.398.375.394	10.029.695.926	*General Project Cost*
Jumlah Penyaluran Proyek	**16.204.851.504**	**16.009.527.476**	***Total Project Expenditure***
e. PENYALURAN WAKAF			***e. WAKAF EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Pengelolaan Program Wakaf	1.340.000	-	*Administration Wakaf*
Jumlah Penyaluran Wakaf	**1.340.000**	-	***Wakaf Expenditure***
f. PENYALURAN FASILITAS UMUM			***f. NON HALAL EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Program Rehabilitasi	198.937.700	306.448.223	*General Rehabilitation Program*
Jumlah Penyaluran Fasilitas Umum	**198.937.700**	**306.448.223**	***Non Halal Expenditure***
JUMLAH PENYALURAN TERIKAT	**39.133.269.224**	**32.732.435.673**	***TOTAL RESTRICTED EXPENDITURE***
PENYALURAN DANA TIDAK TERIKAT			***UNRESTRICTED EXPENDITURE***
g. PENYALURAN INFAQ UMUM			***g. GENERAL INFAQ EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Program Rehabilitasi	567.766.778	83.500.000	*Rehabilitation Program*
Program Ekonomi	82.016.130	-	*Economic Program*
Program Pendidikan	341.738.603	84.347.500	*Education Program*
Program Kesehatan	244.128.320	128.789.600	*Health Program*
Program Pembinaan Mental	14.782.644	-	*Spritual Rehabilitation Program*
Program Sosialisasi Zakat	1.417.363.646	1.596.158.877	*Zakah Education Program*
Jumlah Penyaluran Infaq Umum	**2.667.796.121**	**1.892.795.977**	***Total General Infaq Expenditure***

Expressed in Rupiah

h. PENYALURAN OPERASIONAL			***h. OPERATIONAL EXPENDITURE***
Pengembangan SDM	342.996.400	193.647.600	*Human Resources Development*
Gaji & Kesejahteraan Karyawan	4.170.817.358	3.982.628.758	*Salaries and Welfare Employee*
Biaya Administrasi & Umum	2.315.411.110	1.613.513.126	*General & Administrative Expense*
Total Penyaluran Operasional	**6.829.224.868**	**5.789.789.484**	***Total Operational Expenditure***
i. Penyaluran Dana Termanfaatkan	**1.259.712.100**	**3.747.045.121**	***I. Managed Valuable Fund***
JUMLAH PENYALURAN TIDAK TERIKAT	**10.756.733.089**	**11.429.630.582**	***TOTAL UNRESTRICTED EXPENDITURE***
TOTAL PENYALURAN DANA	**49.890.002.313**	**44.162.066.255**	***TOTAL EXPENDED RESOURCES***

15. JUMLAH KARYAWAN & BIAYA

15. NUMBER OF EMPLOYEES & COST

Jumlah biaya gaji dan kesejahteraan karyawan yang disajikan dalam laporan aktivitas untuk tahun yang berakhir 31 Desember 2009 dan 2008 adalah untuk membayar karyawan kantor pusat dengan komposisi sebagai berikut :

Amount of salaries and welfare employees that is stated at the statement of activities for the year ended December 31, 2008 and 2007 is payment for employees in head office with the composition as follows:

	2009	2008	
Jumlah Karyawan			*Number of Employees*
Karyawan Tetap	95	86	*Fix Employees*
Karyawan Kontrak	126	92	*Temporary Employees*
Total Karyawan	221	178	*Total employees*
Dewan Direksi	6	8	*Board of Directors*
Jumlah Gaji & Kesejahteraan Karyawan	**4.170.817.358**	**3.982.628.758**	***Total Salaries & Welfare Employees***

16. INFORMASI LAIN

16. OTHER INFORMATION

Alokasi biaya operasional dan biaya karyawan terhadap total penerimaan untuk tahun yang berakhir 31 Desember 2009 dan 2008 adalah sebagai berikut :

Allocation of operating cost and employees cost toward total incoming resources for the year ended 31 December 2009 and 2008 were as follows :

	2009	2008	
Rasio terhadap Penerimaan Dana :			***Rate to Incoming Resources :***
Pengembangan SDM	0,57%	0,42%	*Human Resources Development*
Gaji & Kesejahteraan Karyawan	6,95%	8,65%	*Salaries and Employee Benefits*
Biaya Administrasi dan Umum	3,86%	3,51%	*Operating Cost*
Penyaluran Program	70,32%	80,21%	*Program Expenditure*
Total Penyaluran Operasional	**81,70%**	**92,79%**	***Total Operational Expenditure***