

Laporan Auditor Independen

No. 028/RWR-R1/GA-LKYPKPU1/VII/12

Dewan Pengurus, Dewan Direksi dan Dewan Pembina

Kami telah mengaudit laporan posisi keuangan Yayasan PKPU tanggal 31 Desember 2011 serta laporan perubahan dana, laporan aset kelolaan, dan laporan arus kas untuk 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. Laporan keuangan Yayasan PKPU tanggal 31 Desember 2010 dan tahun yang berakhir pada tanggal tersebut telah diaudit oleh auditor independen lain yang laporannya No.LAI/GA/11034 tanggal 28 Juni 2011 menyatakan pendapat wajar tanpa pengecualian atas laporan keuangan tersebut.

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 2011, serta perubahan dana,

Independent Auditor's Report

No. 028/RWR-R1/GA-LKYPKPU1/VII/12

Board of Trustees, Board of Director and Board of Counselors

We have audited the accompanying statement of financial positions of PKPU Foundation as of 31 December 2011 and the related statement of activity, statement of managed assets and statement of cash flows for the year then ended. 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. The financial statements of PKPU Foundation dated 31 December 2010 and for the year then ended were audited by other independent auditor whose report No.LAI/GA/11034 dated 28 June 2011 expressed an unqualified opinion on those statements.

We conducted our audits in accordance with auditing standard that is stated by the Indonesian Institute of Certified Public Accountants. 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 31 December 2011 and changes of funds, its managed assets and its

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aset kelolaan dan arus kas untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan.

cash flows for the year then ended, in conformity with the Financial Accounting Standards.

Drs. Rahardjo, Ak

Izin Akuntan Publik No. 02.1.0805
Public Accountant License No. 02.1.0805

20 Juli 2012 / 20 July 2012

Notice to Readers:

The accompanying financial statements are not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Indonesia. The standards, procedures and practices utilized to audit such financial statements may differ from those generally accepted in countries and jurisdictions other than Indonesia. Accordingly the accompanying financial statements and the auditor's report thereon are not intended for use by those who are not informed about Indonesian Financial Accounting Standards and Auditing Standards, and their application in practice.

YAYASAN PKPU
PKPU FOUNDATION

LAPORAN POSISI KEUANGAN
Per 31 Desember 2011 dan 2010
Dinyatakan Dalam Rupiah

BALANCE SHEETS
As of 31 December 2011 and 2010
Expressed in Rupiah

	Catatan		
	31-12-2011	Notes	31-12-2010
ASET LANCAR			
Kas dan Setara Kas	21,184,987,325	2g,4	22,986,353,531
Piutang	1,789,341,358	2c,5	1,252,827,279
Uang Muka Kerja	1,516,691,426	6	-
Beban Dibayar Di Muka	726,897,668	7	383,693,217
Jumlah Aset Lancar	25,217,917,777		24,622,874,027
CURRENT ASSETS			
<i>Cash and Cash Equivalents</i>			
<i>Accounts Receivable</i>			
<i>Advance for Activities</i>			
<i>Prepaid Expense</i>			
Total Current Assets			
ASET TIDAK LANCAR			
Investasi	2,313,837,460	2e,8	1,539,735,218
Aset Tetap (bersih setelah dikurangi akumulasi penyusutan per 31 Desember 2011 dan 2010 masing-masing sebesar Rp.4.079.485.145 dan Rp.3.436.847.608)	5,151,359,593	2f,9	5,139,694,287
Aset Tetap Kelolaan (bersih setelah dikurangi akumulasi penyusutan per 31 Desember 2011 dan 2010 masing-masing sebesar Rp.8.382.481.191 dan Rp.7.098.852.140)	10,448,677,519	2f,10	11,584,996,570
Jumlah Aset Tidak Lancar	17,913,874,572		18,264,426,075
NON CURRENT ASSETS			
<i>Investment</i>			
<i>Fixed Assets</i> (net of accumulated depreciation as of 31 December 2011 and 2010 amounting of Rp.4.079.485.145 and Rp.3.436.847.608, respectively)			
<i>Managed Fixed Assets</i> (net of accumulated depreciation as of 31 December 2011 and 2010 amounting of Rp.8.382.481.191 and Rp.7.098.852.140, respectively)			
Total Non Current Assets			
JUMLAH ASET			
	43,131,792,349		42,887,300,102
TOTAL ASSETS			

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 POSISI KEUANGAN
Per 31 Desember 2011 dan 2010
Dinyatakan Dalam Rupiah

BALANCE SHEETS
As of 31 December 2011 and 2010
Expressed in Rupiah

		Catatan		
		31-12-2011	Notes	31-12-2010
DANA				FUND
Saldo Dana Bersih				Net Fund Balance
Saldo Dana Bersih Terikat				Restricted Net Fund Balance
Dana Zakat	11,261,731,951	11a	10,929,479,860	Zakah Fund
Dana Infaq				Infaq Fund
Dana Kemanusiaan	295,475,986	11b	3,086,429,800	Humanity Fund
Dana Kemitraan	1,984,051,498	11c	1,927,279,793	Partnership Fund
Dana Proyek	1,043,851,717	11d	3,044,074,059	Project Fund
Dana Wakaf	2,156,718,942	11e	1,798,230,759	Wakaf Fund
Dana Fasilitas Umum	918,955,355	11f	955,450,494	Public Facilities Fund
Jumlah Saldo Dana Bersih Terikat	17,660,785,449		21,740,944,765	Total Restricted Net Fund Balance
Saldo Dana Bersih Tidak Terikat				Unrestricted Net Fund Balance
Dana Infaq Umum	12,836,932,465	11g	12,066,408,682	General Infaq Fund
Dana Pengelola	12,634,074,435	11h	9,079,946,655	Management Fund
Jumlah Saldo Dana Bersih	25,471,006,900		21,146,355,337	Total Unrestricted Net Fund Balance
JUMLAH KEWAJIBAN DAN DANA	43,131,792,349		42,887,300,102	TOTAL LIABILITIES AND FUND

Catatan atas laporan keuangan merupakan bagian yang tak terpisahkan dari laporan keuangan
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YAYASAN PKPU
PKPU FOUNDATION

LAPORAN PERUBAHAN DANA

Untuk Tahun-Tahun Yang Berakhir 31 Desember 2011 dan 2010
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2011 and 2010
Expressed in Rupiah

	2011	Catatan Notes	2010	
DANA ZAKAT				ZAKAT FUND
Penerimaan				Receiving Resources
Penerimaan dana zakat	25,600,714,036	3a,11a,12a	21,296,152,511	Receiving Zakat Fund
Bagi Hasil Penempatan Dana - Zakat	10,291,460	3a,11a,12a	-	Profit Sharing of Zakat Fund Placement
Bagian Amil atas penerimaan dana zakat	(3,204,384,505)	3a,11a	(2,662,661,314)	Amil Share for Receiving Zakat Fund
Jumlah penerimaan dana zakat	22,406,620,991		18,633,491,197	Total Receiving Zakat Fund
Penyaluran				Expended Resources
Fakir Miskin	14,718,950,828	3a,11a,13a	10,963,765,413	Poor and Indigent
Riqob	-		-	Riqob
Gharim	14,760,000	3a,11a,13a	-	Gharim
Muallaf	12,927,415	3a,11a,13a	1,910,000	Muallaf
Sabilillah	7,310,326,157	3a,11a,13a	6,929,683,680	Sabilillah
Ibnu Sabil	17,404,500	3a,11a,13a	-	Ibnu Sabil
Alokasi Pemanfaatan Aset Kelolaan	-		-	Allocation of Asset Under Management
Jumlah penyaluran	22,074,368,900		17,895,359,093	Total Expended Resources
Surplus/Defisit	332,252,091		738,132,104	Surplus/Defisit
Transfer antar dana				Inter - Funds Transfer
Transfer dari/Kepada dana lain	-		-	Transfer from/to other funds
Saldo Awal	332,252,091		738,132,104	Beginning Balance of Fund
Saldo Akhir	10,929,479,860		10,191,347,756	Ending Balance of Fund
	11,261,731,951		10,929,479,860	

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YAYASAN PKPU
PKPU FOUNDATION

LAPORAN PERUBAHAN DANA

Untuk Tahun-Tahun Yang Berakhir 31 Desember 2011 dan 2010
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2011 and 2010
Expressed in Rupiah

	Catatan Notes	2011	2010	
DANA INFQAQ/SHODAQOH				INFQAQ/SHODAQOH FUND
Penerimaan				<i>Receiving Resources</i>
Infqaq Terikat/Muqayyadah				Restricted Infqaq/Muqayyadah
- Penerimaan Kemitraan	1,191,314,200	3b,11c,12c	3,464,312,859	Partnership Fund
- Penerimaan Kemanusiaan	20,376,684,842	3b,11b,12b	10,888,806,763	Humanity Fund
- Penerimaan Proyek	27,578,651,335	3b,11d,12d	32,268,203,951	Project Fund
- Hasil Pengelolaan	25,403,418	3b,12b	-	Management Outcomes
- Bagian Amil Atas Penerimaan Dana Infqaq Terikat/Muqayyadah	(9,412,742,252)	3b,11b,11c,11d	(6,755,559,439)	Amil Share for Receiving Restricted Infqaq Fund
	39,759,311,543		39,865,764,134	
Infqaq Tidak Terikat/Mutlaqah				Unrestricted Infqaq/Mutlaqah
- Penerimaan Infqaq Umum	3,488,886,744	3b,11g,12g	9,199,454,323	General Infqaq Fund
- Bagi Hasil Penempatan Dana-Infqaq/Shadaqoh	-	-	-	Profit Sharing Infqaq/Shadaqoh Fund
- Hasil Pengelolaan	-	-	-	Management Outcomes
- Bagian Amil Atas Penerimaan Dana Tidak Terikat/Mutlaqah	(1,029,459,875)	3b,11g	(2,759,836,297)	Amil Share for Receiving Unrestricted Infqaq Fund
	2,459,426,869		6,439,618,026	
Jumlah Penerimaan Infqaq/Shadaqoh		42,218,738,412		Total Incoming Infqaq/Shadaqoh Funds
Penyaluran				Expended Resources
Infqaq Terikat/Muqayyadah				Restricted Infqaq/Muqayyadah
- Penyaluran Kemitraan	946,287,650	3b,11c,13c	2,531,701,837	Partnership Fund
- Penyaluran Kemanusiaan	17,074,759,610	3b,11b,13b	9,680,130,926	Humanity Fund
- Penyaluran Proyek	26,472,668,734	3b,11d,13d	27,818,464,678	Project Fund
- Alokasi Pemanfaatan Aset Kelolaan	-	-	-	Allocation of Managed Asset
	44,493,715,994		40,030,297,441	
Infqaq Tidak Terikat/Mutlaqah				Unrestricted Infqaq/Mutlaqah
- Penyaluran Infqaq Tidak Terikat	405,274,034	3b,11g,13g	6,724,722,969	General Infqaq Fund
- Alokasi Pemanfaatan Aset Kelolaan	1,283,629,053	3b,11g,13g	-	Allocation of Managed Asset
	1,688,903,087		6,724,722,969	
Jumlah Penyaluran Infqaq		46,182,619,081		Total Expended Resources
Surplus/Defisit		(3,963,880,669)		Surplus/Defisit
Transfer antar dana				Inter - Funds Transfer
Transfer dari/kepada dana lain	-	-	-	Transfer from/to other funds
Dana Kelolaan Infqaq	(3,963,880,669)		(449,638,250)	Managed Fund Infqaq
Saldo Awal	20,124,192,336		11,584,996,570	Beginning Balance of Fund
Saldo Akhir	16,160,311,667		8,988,834,016	Ending Balance of Fund
			20,124,192,336	

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YAYASAN PKPU
PKPU FOUNDATION

LAPORAN PERUBAHAN DANA
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2011 dan 2010
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2011 and 2010
Expressed in Rupiah

	Catatan Notes	2011	2010	
DANA WAKAF				WAKAF FUND
Penerimaan				Receiving Fund
- Penerimaan dana wakaf		355,184,925	11e,12e	Receiving Wakaf Fund
- Bagi Hasil Penempatan Dana Wakaf		90,243,258	11e,12e	Profit Sharing Wakaf Fund Placement
- Bagian Amil Atas Penerimaan Dana Wakaf		-		Amil Share for Receiving Wakaf Fund
Jumlah penerimaan wakaf		445,428,183		Total Receiving Wakaf Fund
Penyaluran				Expended Resources
- Penyaluran dana wakaf		86,940,000	11e,13e	Wakaf Expenditure
Jumlah penyaluran wakaf		86,940,000		Total Wakaf Expenditure
Surplus/Defisit		358,488,183		Surplus/Defisit
Transfer antar dana				Inter - Funds Transfer
Transfer dari/kepada dana lain		-		Transfer from/to other funds
Dana Kelolaan Wakaf		358,488,183		Managed Fund Wakaf
Saldo Awal		-		Beginning Balance of Fund
Saldo Akhir		1,798,230,759		Ending Balance of Fund
		2,156,718,942		
		172,689,950		
		1,137,808,444		
		487,732,365		
		1,798,230,759		

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 PERUBAHAN DANA

Untuk Tahun-Tahun Yang Berakhir 31 Desember 2011 dan 2010
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2011 and 2010
Expressed in Rupiah

	Catatan 2011 Notes	2010	
DANA FASUM & FASOS			
Penerimaan			
- Penerimaan Dana Fasilitas umum	71,745,742	3c,11f,12f	-
- Penerimaan Bunga Bank Konvensional	138,798,909	3c,11f,12f	328,368,174
Jumlah Penerimaan Dana Fasum & Fasos	<u>210,544,651</u>		<u>328,368,174</u>
PUBLIC FACILITIES FUND			
Receiving Fund			
Receiving Public Facilities Fund			
Receiving of Bank Interest			
Total Receiving Public Facilities Fund			
Expenditure Resources			
Public Facilities Expenditure			
Total Expenditure Program			
Surplus/Defisit			
Transfer antar dana			
Transfer dari/kepada dana lain	-	-	-
Saldo Awal	(36,495,140)	110,139,497	-
Saldo Akhir	<u>955,450,495</u>	<u>845,310,998</u>	<u>918,955,355</u>
Inter - Funds			
Transfer from/to other funds			
Beginning Balance of Fund			
Ending Balance of 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 PERUBAHAN DANA

Untuk Tahun-Tahun Yang Berakhir 31 Desember 2011 dan 2010
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2011 and 2010
Expressed in Rupiah

	Catatan 2011 Notes	2010	MANAGEMENT FUND Receiving Fund
DANA PENGELOLA			Receiving Resources Fund from
Penerimaan			Zakat
- Penerimaan Usaha			Restricted Infaq
- Penerimaan dari Zakat	3,204,384,505	11a	Unrestricted Infaq
- Penerimaan Pengelola dari Infaq Terikat	9,412,742,252	11b,c,d	Wakaf
- Penerimaan Pengelola dari Infaq Tidak Terikat	1,029,459,875	11g	
- Penerimaan Pengelola dari Wakaf	-	-	
Jumlah penerimaan usaha	13,646,586,632	12,178,057,050	Subtotal Receiving Fund
- Penerimaan diluar Usaha			Receiving Resources Fund from
- Penerimaan Bagi Hasil	111,226,483	11h,12h	Profit Sharing
- Penerimaan Hasil Kelolaan	140,377,285	11h,12h	Management Fee
- Pendapatan lain-lain	450,235,916	11h,12i	Others
Jumlah penerimaan diluar usaha	701,839,685	690,369,309	Subtotal Receiving Fund
Jumlah penerimaan	14,348,426,317	12,868,426,359	Total Receiving Fund
Penyaluran			Expended Resources
- Biaya Pegawai	4,735,570,314	11h,13h	Personnel Expenditure
- Biaya Umum dan Administrasi	5,121,741,589	11h,13h	General and Administration Expenditure
- Biaya Penyusutan Aset tetap	936,986,634	11h,13h	Fix Assets Depreciation Expenses
Jumlah penyaluran	10,794,298,537	12,982,151,330	Total Expenditure
Surplus (Defisit)	3,554,127,780	(113,724,971)	Surplus/Defisit
Transfer antar dana			Inter - Funds Transfer
Transfer dari/kepada dana lain	-	-	Transfer from/to other funds
Aset Kelolaan Pengelola	3,554,127,780	(113,724,971)	
Saldo Awal	9,079,946,655	7,178,141,559	Management's Managed Assets
Saldo Akhir	12,634,074,435	2,015,530,067	Beginning Balance of Fund
		9,079,946,655	Ending Balance of 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 ASET KELOLAAN / STATEMENTS OF MANAGED ASSETS
 Per 31 Desember 2011 dan 2010 / As Of 31 Desember 31, 2011 and 2010
 Dinyatakan Dalam Rupiah / Expressed in Rupiah

2011

Keterangan / Details	Saldo Awal/ Beginning Balance	Penambahan/ Addition	Pengurangan/ Deducted	Penyisihan/ Allowance	Akumulasi Penyusutan/ Accumulated Allowance	Saldo Akhir/ Ending Balance
Managed Current Assets						
Wakaf						
Investasi/Invesment	1,137,808,444	-	90,243,258	-	-	1,047,565,186
Sub Total	1,137,808,444	-	90,243,258	-	-	1,047,565,186
Aset Tidak Lancar Kelolaan/ Managed Fix Assets						
Infak/Shodaqoh						
Tanah / Lands	2,540,594,000	-	-	-	-	2,540,594,000
Bangunan / Buildings	9,301,510,975	-	-	-	2,810,559,477	6,490,951,498
Kendaraan / Motor Vehicles	5,898,935,735	129,000,000	-	-	4,835,293,538	1,192,642,197
Peralatan / Equipment	942,808,000	18,310,000	-	-	736,628,176	224,489,824
Sub Total	18,683,848,710	147,310,000	-	-	8,382,481,191	10,448,677,519
Total	19,821,657,154	147,310,000	90,243,258	-	8,382,481,191	11,496,242,705

2010

Keterangan / Details	Saldo Awal/ Beginning Balance	Penambahan/ Addition	Pengurangan/ Deducted	Penyisihan/ Allowance	Akumulasi Penyusutan/ Accumulated Allowance	Saldo Akhir/ Ending Balance
Aset Lancar Kelolaan/ Managed Current Assets						
Wakaf						
Investasi/Invesment	1,196,008,444	30,000,000	88,200,000	-	-	1,137,808,444
Sub Total	1,196,008,444	30,000,000	88,200,000	-	-	1,137,808,444
Aset Tidak Lancar Kelolaan/ Managed Fix Assets						
Infak/Shodaqoh						
Tanah / Lands	2,540,594,000	-	-	-	-	2,540,594,000
Bangunan / Buildings	9,301,510,975	-	-	-	2,871,611,992	6,429,898,983
Kendaraan / Motor Vehicles	5,215,642,284	683,293,451	-	-	3,697,546,813	2,201,388,922
Peralatan / Equipment	652,293,000	290,515,000	-	-	529,693,335	413,114,665
Sub Total	17,710,040,259	973,808,451	-	-	7,098,852,140	11,584,996,570
Total	18,906,048,703	1,003,808,451	88,200,000	-	7,098,852,140	12,722,805,014

Catatan atas laporan keuangan merupakan bagian yang tak terpisahkan dari laporan keuangan
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YAYASAN PKPU
PKPU FOUNDATION

LAPORAN ARUS KAS
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2011 dan 2010
Dinyatakan Dalam Rupiah

STATEMENTS OF CASH FLOWS
For The Years Ended December 31, 2011 and 2010
Expressed in Rupiah

	2011	Catatan Notes	2010	
ARUS KAS AKTIVITAS OPERASI				
- Penerimaan Dana Terikat	75,439,032,125	12a,b,c, d,e,f	68,455,262,208	<i>Receipts From Restricted Fund</i>
- Penerimaan Dana Tidak Terikat	4,190,726,429	12g,h,i	9,889,823,632	<i>Receipts From Unrestricted Fund</i>
- Penerimaan Pengembalian Piutang Karyawan	818,438,500	5	666,472,573	<i>Receipt From Employees Receivable</i>
- Penerimaan Pengembalian Piutang Pihak Ketiga	378,014,821	5	663,033,200	<i>Receipt From Third Parties Receivable</i>
- Penyaluran Untuk Program	(68,971,340,144)	13a,b,c, d,e,f	(65,870,544,179)	<i>Payments For Program</i>
- Penyaluran Operasional	(10,457,067,701)	13h	(9,749,410,979)	<i>Payments For Operating Expenses</i>
- Penyaluran Piutang Kepada Karyawan	(1,036,261,400)	5	(892,748,005)	<i>Payments For Employees Receivable</i>
- Penyaluran Piutang Kepada Pihak Ketiga	(696,706,000)	5	(979,604,000)	<i>Payments For Third Parties Receivable</i>
Arus Kas Bersih diperoleh dari Aktivitas Operasi	(335,163,370)		2,182,284,450	<i>Net Cash Flows Provided from Operating Activities</i>
ARUS KAS AKTIVITAS INVESTASI				
- Pembelian Aset Tetap	(692,100,593)	9	(1,894,462,300)	<i>Acquisition of Fixed Assets</i>
- Hasil Penjualan Aset Tetap	-	9	276,000,000	<i>Resale of Fixed Assets</i>
- Penanaman Investasi	(1,886,646,000)	8	(394,923,821)	<i>Placement of Investment</i>
- Penjualan Investasi	1,112,543,758	8	288,700,000	<i>Disposal of Investment</i>
Arus Kas Bersih Digunakan Untuk Aktivitas Investasi	(1,466,202,835)		(1,724,686,121)	<i>Net Cash Flows Used in Investing Activities</i>
ARUS KAS AKTIVITAS PENDANAAN				
Arus Kas Bersih Digunakan Untuk Aktivitas Pendanaan	-		-	<i>Net Cash Flows Financing Activities</i>
Kenaikan Bersih Kas dan Setara Kas	(1,801,366,206)		457,598,329	<i>Net Increase in Cash and Cash Equivalents</i>
Kas dan Setara Kas Awal Periode	22,986,353,531		22,528,755,202	<i>Cash and Cash Equivalents at The Beginning of The Year</i>
Kas dan Setara Kas Akhir Periode	21,184,987,325		22,986,353,531	<i>Cash and Cash Equivalents at The End of The Year</i>

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

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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/2011, 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:

I. 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/2011, 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:

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Dewan Pembina

- Agus Nurhadi, DR.
- Abdul Hasib Hasan, Lc.
- Ahmad Satori Ismail, DR.
- Naharus Surur, Dr., M.Kes.
- Salim Segaf Al Jufri, DR.

Dewan Pengawas

- Surahman Hidayat, Dr.
- Ahmad Zaki, Ak.
- Hardiyono, Drg.

Dewan Pengurus

- Suryama M. Sastra, Psi.
- Sahabudin, Ak.
- Agung Notowiguno, SE.
- Dedi Sularso, AMKL.

Dewan Direksi

- Agung Notowiguno, SE.
- Eddy Nursantio, SE., Ak.
- Tomy Hendrajati, ST.
- Wildhan Dewayana, ST., MM.
- Rully Barlian Thamrin, ST., MM.
- Sri Adi Bramasetia, S.Kom.

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

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 109.

Prinsip akuntansi yang digunakan dalam penyusunan laporan keuangan adalah sebagai

Board of Counselors

- Agus Nurhadi, DR.
- Abdul Hasib Hasan, Lc.
- Ahmad Satori Ismail, DR.
- Naharus Surur, Dr., M.Kes.
- Salim Segaf Al Jufri, DR.

Board of Oversight

- Surahman Hidayat, Dr.
- Ahmad Zaki, Ak.
- Hardiyono, Drg.

Board of Trustees

- Suryama M. Sastra, Psi.
- Sahabudin, Ak.
- Agung Notowiguno, SE.
- Dedi Sularso, AMKL.

Board of Directors

- Agung Notowiguno, SE.
- Eddy Nursantio, SE., Ak.
- Tomy Hendrajati, ST.
- Wildhan Dewayana, ST., MM.
- Rully Barlian Thamrin, ST., MM.
- Sri Adi Bramasetia, S.Kom.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Basis for Preparation of The Financial

According to the Financial Accounting Standard applicable in Indonesia, the financial statements have been prepared based on Statements of Financial Accounting Standard No 109.

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

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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.

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.

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.

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

b. Pengakuan Penerimaan dan Penyaluran

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

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

c. Piutang

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.

d. Persediaan

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.

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

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.

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.

Figures in the financial statements are expressed in rupiah.

b. Resources and Expenditure Recognition

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.

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. Accounts Receivable

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. 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.

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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.

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 aset mulai digunakan atau semenjak aset selesai dan siap digunakan, dengan metode garis lurus berdasarkan estimasi manfaat ekonomis yang menghasilkan persentase penyusutan tahunan dari harga perolehan sebagai berikut :

Bangunan	5%
Mesin dan Peralatan Kantor	20%
Perabot dan Perlengkapan	20%
Kendaraaan Bermotor	20%

Aset tetap terdiri dari aset tetap terikat dan aset tetap tidak terikat. Aset tetap terikat adalah aset tetap yang dibeli menggunakan dana terikat antara lain dana zakat, dana kemanusiaan, dana kemitraan dan dana proyek. Sedangkan Aset tetap tidak terikat adalah aset tetap yang dibeli menggunakan dana tidak terikat antara lain dana infaq dan dana

g. Penjabaran Mata Uang Asing

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

Pada tanggal neraca, aset 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 :

	2011
Dollar Amerika (USD)	9.068
Yen Jepang (JPY)	117
Ringgit Malaysia (MYR)	2.853
Euro Eropa (EUR)	11.739
Poundsterling Inggris (GBP)	13.969
Dollar Canada (CAD)	8.881
Dollar Australia (AUD)	9.203
Real Saudi Arabia (SAR)	2.400
Won Korea Selatan (KRW)	7.84
Dirham Uni Emirat Arab (AED)	2.500
Lira Turki (TL)	5.000

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. 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	Buildings
Mesin dan Peralatan Kantor	Machinery and Office Equipments
Perabot dan Perlengkapan	Furniture and Fixtures
Kendaraaan Bermotor	Motor Vehicles

Fixed assets consists of restricted and unrestricted fixed assets. Restricted Fixed Assets are Properties which is bought by restricted fund such as zakah Fund, humanity fund, partnership, and project fund. Unrestricted Fixed Assets are bought by unrestricted fund such as infaq and Management Fund

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 :

	2010
Dollar Amerika (USD)	8.991
Yen Jepang (JPY)	110
Ringgit Malaysia (MYR)	2.916
Euro Eropa (EUR)	11.956
Poundsterling Inggris (GBP)	13.894
Dollar Canada (CAD)	8.987
Dollar Australia (AUD)	9.143
Real Saudi Arabia (SAR)	2.400
Won Korea Selatan (KRW)	NA
Dirham Uni Emirat Arab (AED)	NA
Lira Turki (TL)	NA

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 aset dan kewajiban dan pengungkapan aset dan kewajiban kontingen pada tanggal laporan keuangan. Hasil yang sebenarnya mungkin berbeda dari jumlah yang ditentukan.

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.

Zakat yang diterima dari muzaki diakui sebagai penambahan dana zakat sebesar:

- (a) jumlah yang diterima, jika dalam bentuk kas;
- (b) nilai wajar, jika dalam bentuk nonkas.

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.

Bagian dana zakat yang disalurkan untuk amil diakui sebagai penambah dana amil.

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.

Infak/sedekah yang diterima diakui sebagai penambah dana infak/sedekah terikat atau tidak terikat sesuai dengan tujuan pemberi infak/sedekah sebesar:

- (a) jumlah yang diterima, jika dalam bentuk kas;

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

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

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.

Zakat which received from muzakis recognized as additional funds for zakat:

- (a) the amount received, if in the form of cash;
- (b) the fair value, if in the form of noncash.

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.

Part of the Zakat funds are distributed to amil recognized as an addition to the funds.

b. Infaq/Shodaqoh

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

Infaq/Shodaqoh received is recognized as an addition to the Infaq/Shodaqoh restricted or unrestricted fund in accordance with the purpose of giving infaq/shodaqoh:

- (a) the amount received, if in the form of cash;

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.

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Jumlah porsi infak terikat untuk hak amilin tidak melebihi porsi hak amilin dari dana infak terikat yaitu 30% atau sesuai dengan kesepakatan antara PKPU dengan donatur. Sedangkan porsi hak amilin dari infak tidak terikat adalah 30% dari perolehan.

Bagian dana infak/sedekah yang disalurkan untuk amil diakui sebagai penambah dana amil.

c. Dana Fasilitas Umum

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.

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

Kinerja

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

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

4. KAS DAN SETARA KAS

Jumlah kas dan setara kas yang disajikan dalam neraca adalah saldo kas dan bank kantor pusat per 31 Desember 2011 dan 2010 sebagai berikut :

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Total portion of restricted infaq for Amilin's right is not more than the unrestricted infak's, that is, 30% while the portion of Amilin's right from unrestricted infaq is 30% from the income.

Part of Infaq/Shodaqoh are distributed to amil recognized as an addition to the amil fund.

c. Public Facilities Fund

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.

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

Performance

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. 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, 2011 and 2010 as follows:

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	2011	2010	
Kas			Cash
- Rupiah	1.291.747.221	400.806.070	- Rupiah
- Dollar Amerika (US \$)	52.866.440	72.620.307	- United States Dollar (USD)
- Yen Jepang (JPY)	35.215.200	55.140	- Japanese Yen (JPY)
- Ringgit Malaysia (MYR)	15.693.485	810.606	- Malaysian Ringgit (MYR)
- Euro Eropa (Eur)	64.599.607	21.532.378	- European Euro (Eur)
- Poundsterling Inggris (GBP)	14.248.645	2.361.944	- Great Britain Poundsterling (GBP)
- Dollar Australia (AUD)	6.625.922	-	- Australian Dollar (AUD)
- Real Saudi Arabia (SAR)	1.980.000	-	- Saudi Arabian Real (SAR)
- Won Korea Selatan (KRW)	7.847.840	-	- Won South Korea (KRW)
- Dirham Uni Emirat Arab (AED)	512.500	-	- United Arab Emirates (AED)
- Dollar Singapura (SGD)	1.834.246	-	- Dollar Singapore (SGD)
- Lira Turki (YTL)	590.000	-	- Lira Turkiye (YTL)
Jumlah Kas	1.493.761.106	498.186.445	Total Cash
Bank			Bank
- Rupiah			- Rupiah
Bank Mandiri	3.870.641.876	4.956.289.463	Mandiri Bank
Bank Central Asia	1.260.847.327	2.281.401.351	Central Asia Bank
Bank Negara Indonesia	547.284.964	869.741.605	Negara Indonesia Bank
Bank Negara Indonesia Syariah	1.053.262.783	1.964.088.280	Syariah Negara Indonesia Bank
Bank Syariah Mandiri	1.783.184.144	2.629.250.951	Syariah Mandiri Bank
Bank CIMB Niaga	201.065.387	458.713.959	CIMB Niaga Bank
Bank CIMB Niaga Syariah	178.885.143	421.771.697	Syariah CIMB Niaga Bank
Bank Muamalat Indonesia	1.989.522.581	1.054.013.987	Muamalat Indonesia Bank
Bank Permata	232.860.935	75.346.701	Permata Bank
Bank Permata Syariah	218.857.956	306.462.447	Syariah Permata Bank
Bank Danamon Syariah	87.494.077	142.980.476	Syariah Danamon Bank
Bank Syariah Mega Indonesia	1.956.272.085	2.220.269.718	Syariah Mega Indonesia Bank
Bank Rakyat Indonesia	144.579.000	-	Rakyat Indonesia Bank
Bank Rakyat Indonesia Syariah	67.519.069	50.797.752	Syariah Rakyat Indonesia Bank
Bank Jabar Banten Syariah	40.915.045	526.637.508	Syariah Jabar Bank
Bank Tabungan Negara Syariah	69.018.797	46.036.320	Syariah Tabungan Negara Bank
Bank Bukopin Syariah	53.741.347	14.266.832	Syariah Bukopin Bank
Bank Sumut Syariah	21.779.000	22.069.000	Syariah Sumut Bank
Bank Sumut	82.979.640	79.205.143	Sumut Bank
Bank Safir	329.003.384	188.875.533	Safir Bank
Bank HSBC	57.836.111	109.401.700	HSBC Bank
Bank HSBC Amanah	579.162.832	10.500.000	Amanah HSBC Bank
Bank Bengkulu	1.784.991	1.775.000	Bengkulu Bank
Bank Perkreditan Rakyat	-	37.500	Perkreditan Rakyat Bank
Bank Internasional Indonesia Syariah	32.067.681	22.519.794	Syariah Internasional Indonesia Bank
Bank Jateng	24.059.412	86.321.201	Jateng Bank
Bank Nagari Syariah	7.496.294	25.172.930	Syariah Nagari Bank
Bank Mega Mitra Syariah	-	1.000.000	Syariah Mega Mitra Bank
Bank Mega Indonesia	-	195.173.580	Mega Indonesia Bank
Lembaga Keuangan Lainnya	212.183.067	666.948.801	Other Finance
- US Dollar			- US Dollar
Bank Negara Indonesia	515.679.840	3.049.171.956	Negara Indonesia Bank
Bank HSBC Amanah	522.415.791	-	Amanah HSBC Bank
Bank HSBC	59.865.000	-	HSBC Bank
- Euro			- Euro
Bank Negara Indonesia	1.493.937.460	11.925.901	Negara Indonesia Bank
Jumlah Bank	17.696.203.019	22.488.167.086	Total Bank

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Setara Kas

Emas, Perak dan Barang	7.823.200
Berharga (taksiran nilai)	1.987.200.000
Jumlah Setara Kas	1.995.023.200
Total Kas dan Setara Kas	21.184.987.325

<i>Cash Equivalent</i>
<i>Gold, Silver and Other</i>
<i>Valuable things (estimate value)</i>
Total Cash Equivalent

Total Cash and Cash Equivalent

5. PIUTANG

Jumlah piutang yang disajikan dalam neraca adalah saldo piutang kantor pusat per 31 Desember 2011 dan 2010, sebagai berikut :

	2011
Piutang Karyawan	855.322.032
Piutang Pihak Ketiga	934.019.326
Total Piutang	1.789.341.358

5. ACCOUNTS RECEIVABLE

The amount of accounts receivable which is stated at the balance sheets is balance account receivables on the head as of 31 December 2011 and 2010, as

	2010
	659.685.132
	593.142.147
Total Accounts Receivable	1.252.827.279

<i>Employees Receivable</i>
<i>Third Parties Receivable</i>
Total Accounts Receivable

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

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

6. UANG MUKA KERJA

	2011
Uang Muka Kerja	1.516.691.426
Total Uang Muka Kerja	1.516.691.426

6. ADVANCE FOR ACTIVITIES

	2010
	-
Total Advance for Activities	-

7. BIAYA DIBAYAR DI MUKA

	2011
Biaya Dibayar Di Muka PKPU Pusat	109.083.750
Sewa Kantor PKPU Bandung	22.500.000
Sewa Kantor PKPU Semarang	205.154.762
Sewa Kantor PKPU Surabaya	107.291.667
Sewa Kantor PKPU Yogyakarta	53.125.000
Sewa Kantor PKPU Medan	78.129.167
Sewa Kantor PKPU Bengkulu	38.437.500
Sewa Kantor PKPU Padang	91.495.267
Sewa Kantor PKPU Bukittinggi	21.680.557
Total Biaya Dibayar Di Muka	726.897.668

7. PREPAID EXPENSES

	2010
Prepaid expenses PKPU Head Office	164.958.333
PKPU Bandung Office Rent	-
PKPU Semarang Office Rent	8.750.000
PKPU Surabaya Office Rent	3.227.083
PKPU Yogyakarta Office Rent	-
PKPU Medan Office Rent	-
PKPU Bengkulu Office Rent	45.000.000
PKPU Padang Office Rent	139.457.800
PKPU Bukittinggi Office Rent	22.300.000
Total Prepaid Payment	383.693.217

8. INVESTASI

Jumlah investasi yang disajikan dalam neraca adalah investasi jangka panjang yang dilakukan oleh kantor Pusat. Berikut ini adalah rincian investasi per 31 Desember 2011 dan 2010.

8. INVESTMENT

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, 2011 and 2010.

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	2011	2010	
Kantor Pusat			Head Office
Investasi Perumahan Karyawan	1.047.565.186	1.137.808.444	Developer
BUSRA KSU Bina Sejahtera		25.000.000	BUSRA KSU Bina Sejahtera
Investasi Lain	889.345.500		Others Investment
PKPU Semarang			PKPU Semarang
PKPU Surabaya			PKPU Surabaya
PKPU Bengkulu	106.600.000	270.326.774	PKPU Bengkulu
PKPU Padang	270.326.774	106.600.000	PKPU Padang
PKPU Bukittinggi			PKPU Bukittinggi
Total Investasi	2.313.837.460	1.539.735.218	Total Investment

Penambahan investasi sebesar Rp 1.886.646.000 dan pengurangan investasi sebesar Rp 1.112.543.757,78

9. ASET TETAP

Jumlah aset tetap dan akumulasi depresiasi yang disajikan dalam neraca adalah aset tetap tidak terikat dan akumulasi depresiasi kantor pusat per 31 Desember 2011 dan 2010 sebagai berikut :

	Periode per 31 Desember 2011				Period ended as of December 31, 2011	
	Saldo Awal	Penambahan	Koreksi	Pengurangan	Saldo Akhir	
	<i>Beginning Balance</i>	<i>Addition</i>	<i>Adjustment</i>	<i>Disposal</i>	<i>Ending Balance</i>	
Nilai Perolehan					Acquisition Cost	
Tanah	1.533.551.000	47.250.000	-	-	1.580.801.000	<i>Land</i>
Bangunan	1.567.987.545	-	-	-	1.567.987.545	<i>Buildings</i>
Kendaraan Bermotor	2.313.435.700	270.362.000	(11.700.000)	-	2.572.097.700	<i>Motor Vehicles</i>
Peralatan	3.161.567.650	374.488.593	(24.625.000)	1.472.750	3.509.958.493	<i>Equipment</i>
	8.576.541.895	692.100.593	(36.325.000)	1.472.750	9.230.844.738	
Akumulasi Penyusutan					Accumulated Depreciation	
Bangunan	492.380.268	72.899.377	22.200.000	-	587.479.645	<i>Buildings</i>
Kendaraan Bermotor	1.334.238.014	345.325.784	(319.916.347)	-	1.359.647.451	<i>Motor Vehicles</i>
Peralatan	1.610.229.326	505.133.759	18.467.714	1.472.750	2.132.358.050	<i>Equipment</i>
	3.436.847.608	923.358.920	(301.448.633)	1.472.750	4.079.485.145	
Saldo Buku	5.139.694.287				5.151.359.593	Book Value

Terdapat penghapusan di tahun 2011 atas aset tetap peralatan di cabang Bandung sebesar Rp 1.472.750

There is a disposal in the year 2011 of fixed assets equipment in Bandung branch of Rp 1.472.750.

	Periode per 31 Desember 2010				Period ended as of December 31, 2010	
	Saldo Awal	Penambahan	Koreksi	Pengurangan	Saldo Akhir	
	<i>Beginning Balance</i>	<i>Addition</i>	<i>Adjustment</i>	<i>Disposal</i>	<i>Ending Balance</i>	
Nilai Perolehan					Acquisition Cost	
Tanah	1.533.551.000	-	-	-	1.533.551.000	<i>Land</i>
Bangunan	1.567.987.545	-	-	-	1.567.987.545	<i>Buildings</i>
Kendaraan Bermotor	1.724.373.200	865.062.500	-	276.000.000	2.313.435.700	<i>Motor Vehicles</i>
Peralatan	2.132.167.850	1.029.399.800	-	-	3.161.567.650	<i>Equipment</i>
	6.958.079.595	1.894.462.300	-	276.000.000	8.576.541.895	

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Akumulasi					Accumulated
Penyusutan					Depreciation
Bangunan	413.980.891	78.399.377	-	-	492.380.268
Kendaraan Bermotor	1.056.189.177	428.715.504	-	150.666.666	1.334.238.014
Peralatan	1.154.829.209	458.265.584	-	2.865.467	1.610.229.326
	2.624.999.277	965.380.465	-	153.532.133	3.436.847.608
Saldo Buku	4.333.080.318				5.139.694.287

Penjualan Aset Tetap - Kendaraan di Kantor Pusat sebesar Rp. 276.000.000

Sales of fixed assets (Vehicles) in Head Office amount of Rp 276.000.000

10. ASET TETAP KELOLAAN

Jumlah aset tetap dan akumulasi depresiasi yang disajikan dalam neraca adalah aset tetap terikat dan akumulasi depresiasi kantor pusat per 31 Desember 2011 dan 2010 sebagai berikut :

10. MANAGED 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, 2011 and 2010 as follows:

Periode per 31 Desember 2011

Nilai Perolehan	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Koreksi <i>Adjustment</i>	Pengurangan <i>Disposal</i>	Periode ended as of December 31, 2011	
						Saldo Akhir <i>Ending Balance</i>
						Acquisition Cost
Tanah	2.540.594.000	-	-	-	2.540.594.000	Land
Bangunan	9.301.510.975	-	-	-	9.301.510.975	Buildings
Kendaraan Bermotor	5.898.935.735	129.000.000	-	-	6.027.935.735	Motor Vehicles
Peralatan	942.808.000	18.310.000	-	-	961.118.000	Equipment
	18.683.848.710	147.310.000	-	-	18.831.158.710	

Akumulasi

Penyusutan	-	-	-	-	Accumulated Depreciation	
						Buildings
Bangunan	2.871.611.992	465.075.549	(526.128.063)	-	2.810.559.478	
Kendaraan Bermotor	3.697.546.813	1.078.125.092	59.621.632	-	4.835.293.537	Motor Vehicles
Peralatan	529.693.335	200.491.033	6.443.808	-	736.628.176	Equipment
	7.098.852.140	1.743.691.674	(460.062.623)	-	8.382.481.191	
Saldo Buku	11.584.996.570				10.448.677.519	Book Value

Periode per 31 Desember 2010

Nilai Perolehan	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Koreksi <i>Adjustment</i>	Pengurangan <i>Disposal</i>	Periode ended as of December 31, 2010	
						Saldo Akhir <i>Ending Balance</i>
						Acquisition Cost
Tanah	2.540.594.000	-	-	-	2.540.594.000	Land
Bangunan	9.301.510.975	-	-	-	9.301.510.975	Buildings
Kendaraan Bermotor	5.215.642.284	683.293.451	-	-	5.898.935.735	Motor Vehicles
Peralatan	652.293.000	290.515.000	-	-	942.808.000	Equipment
	17.710.040.259	973.808.451	-	-	18.683.848.710	

Akumulasi

Penyusutan	-	-	-	-	Accumulated Depreciation	
						Buildings
Bangunan	2.406.536.443	465.075.549	-	-	2.871.611.992	
Kendaraan Bermotor	2.601.684.440	1.110.596.123	-	14.733.750	3.697.546.813	Motor Vehicles
Peralatan	359.477.468	170.215.867	-	-	529.693.335	Equipment
	5.367.698.351	1.745.887.539	-	14.733.750	7.098.852.140	
Saldo Buku	12.342.341.908				11.584.996.570	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 2011 dan 2010.

SALDO DANA BERSIH TERIKAT

Saldo dana bersih terikat adalah saldo dana yang tersedia pada akhir tahun yang sifatnya mengikat pada suatu program.

	2011
a. Saldo Dana Zakat	
Penerimaan Zakat	
Zakat	25.600.714.036
Bagi Hasil Penempatan Dana - Zakat	10.291.460
	25.611.005.496
Penyaluran Program	
Fakir Miskin	14.718.950.828
Program Kemanusiaan	-
Program Rehabilitasi	-
Program Ekonomi	-
Program Kesehatan	-
Program Pembinaan Mental	-
Riqob	
Ghorimin	14.760.000
Mualaf	12.927.415
Fisabilillah	7.310.326.157
Program Pendidikan	-
Program Sosialisasi Zakat	-
Ibnu Sabil	17.404.500
Jumlah Penyaluran Program	22.074.368.900
Alokasi Aset Kelolaan	-
Jumlah Penyaluran Zakat	22.074.368.900
Kenaikan (Penurunan) Dana Bersih	3.536.636.596
Saldo Dana Bersih Awal Tahun	10.929.479.860
Saldo Dana Bersih Akhir Tahun	14.466.116.456
Transfer Antar Dana	-
Transfer Ke Dana Pengelola	(3.204.384.505)
Saldo Dana Akhir Tahun	11.261.731.951

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, 2011 and 2010.

RESTRICTED NET FUND BALANCE

Restricted net fund balance is fund that is provided in the end of year, the nature of this account restrict to the programme.

	2010	
a. Zakah Fund Balance		
Incoming Zakah		
Zakah	21.296.152.511	
Profit Sharing of Zakat Fund Placement	21.296.152.511	
Program Expenditure		
Fakir Miskin		
Rescue Program	3.325.346.561	
General Rehabilitation Program	230.076.350	
Economic Program	1.041.133.318	
Health Program	2.779.269.816	
Spiritual Rehabilitation Program	3.703.450.882	
Riqob		
Ghorimin		
Health Program	-	
Mualaf		
Fisabilillah		
Education Program	2.689.412.431	
Zakah Education Program	4.126.669.736	
Ibnu Sabil		
Total Program Expenditure	17.895.359.093	
Allocation Managed Assets	-	
Total Zakah Expenditure	17.895.359.093	
Increase (Decrease) Net Fund Balance	3.400.793.418	
Net Fund at The Beginning of The Year	10.191.347.756	
Net Fund at The End of The Year	13.592.141.174	
Inter-Fund Transfer	-	
Management Fund Transferring	(2.662.661.314)	
Fund Balance at The End of The Year	10.929.479.860	

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	2011	2010	
b. Saldo Dana Kemanusiaan			b. Humanity Fund Balance
Penerimaan Kemanusiaan			Incoming Humanity
Kemanusiaan	20.402.088.259	10.888.806.763	<i>Humanity</i>
Penyaluran Program			Program Expenditure
Program Kemanusiaan	6.534.652.442	8.864.736.166	<i>Rescue Program</i>
Program Rehabilitasi			<i>Rehabilitation Program</i>
Program Ekonomi	587.213.447		<i>Economic Program</i>
Program Pendidikan	1.788.296.733	253.237.950	<i>Education Program</i>
Program Kesehatan	2.684.710.059	83.344.900	<i>Health Program</i>
Program Dakwah	5.479.886.929	276.175.910	<i>Dakwah Program</i>
Jumlah Penyaluran Program	<u>17.074.759.610</u>	<u>9.477.494.926</u>	<i>Total Program Expenditure</i>
Alokasi Aset Kelolaan		202.636.000	<i>Allocation Managed Assets</i>
Jumlah Penyaluran Kemanusiaan	<u>17.074.759.610</u>	<u>9.680.130.926</u>	<i>Total Humanity Expenditure</i>
Kenaikan (Penurunan) Dana Bersih	3.327.328.649	1.208.675.837	<i>Increase (Decrease) Net Fund Balance</i>
Saldo Dana Bersih Awal Tahun	3.086.429.801	5.160.061.722	<i>Net Fund at The Beginning of The Year</i>
Saldo Dana Bersih Akhir Tahun	6.413.758.450	6.368.737.559	<i>Net Fund at The End of The Year</i>
Transfer Antar Dana		(100.000.000)	<i>Inter-Fund Transfer</i>
Transfer Ke Dana Pengelola	(6.118.282.464)	(3.182.307.758)	<i>Management Fund Transferring</i>
Saldo Dana Akhir Tahun	<u>295.475.986</u>	<u>3.086.429.801</u>	Fund Balance at The End of The Year
	2011	2010	
c. Saldo Dana Kemitraan			c. Partnership Fund Balance
Penerimaan Kemitraan			Incoming Partnership
Kemitraan	1.191.314.200	3.464.312.859	Partnership
Penyaluran Program			Program Expenditure
Program Kemanusiaan	418.167.100	433.434.379	<i>Economic Program</i>
Program Ekonomi	98.647.000		<i>Education Program</i>
Program Pendidikan	234.536.100	350.078.550	
Program Kesehatan	171.627.450	1.276.423.647	<i>Health Program</i>
Program Pembinaan Mental	23.310.000	261.615.261	<i>Spiritual Rehabilitation Program</i>
Program Pelatihan ZISWAF		210.150.000	<i>Education Zakah Program</i>
Jumlah Penyaluran Kemitraan	<u>946.287.650</u>	<u>2.531.701.837</u>	<i>Total Partnership Expenditure</i>
Kenaikan (Penurunan) Dana Bersih	245.026.550	932.611.022	<i>Increase (Decrease) Net Fund Balance</i>
Saldo Dana Bersih Awal Tahun	1.927.279.793	1.241.100.057	<i>Net Fund at The Beginning of The Year</i>
Saldo Dana Bersih Akhir Tahun	2.172.306.343	2.173.711.079	<i>Net Fund at The End of The Year</i>
Transfer Antar Dana		100.000.000	<i>Inter-Fund Transfer</i>
Transfer Ke Dana Pengelola	(188.254.845)	(346.431.286)	<i>Management Fund Transferring</i>
Saldo Dana Akhir Tahun	<u>1.984.051.498</u>	<u>1.927.279.793</u>	Fund Balance at The End of The Year

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	2011	2010	
d. Saldo Dana Proyek			d. Project Fund Balance
Penerimaan Proyek			Incoming Project
Proyek Umum & Qurban	27.578.651.335	32.268.203.951	General Project & Qurbani
 Penyaluran Program			 Program Expenditure
Pengeluaran Program Qurban	15.983.300.540	13.905.833.244	Qurbani Program Expenditure
Biaya Proyek Umum	10.489.368.194	13.316.233.083	General Project Cost
Jumlah Penyaluran Program	26.472.668.734	27.222.066.327	Total Program Expenditure
Alokasi Aset Kelolaan		596.398.351	Allocation Managed Assets
Jumlah Penyaluran Proyek	26.472.668.734	27.818.464.678	Total Project Expenditure
Kenaikan (Penurunan) Dana Bersih	1.105.982.601	4.449.739.273	Increase (Decrease) Net Fund Balance
Saldo Dana Bersih Awal Tahun	3.044.074.059	1.821.155.181	Net Fund at The Beginning of The Year
Saldo Dana Bersih Akhir Tahun	4.150.056.660	6.270.894.454	Net Fund at The End of The Year
Transfer Antar Dana			Inter-Fund Transferring
Transfer Ke Dana Pengelola	(3.106.204.943)	(3.226.820.395)	Management Fund Transferring
Saldo Dana Akhir Tahun	1.043.851.717	3.044.074.059	Fund Balance at The End of The Year
 e. Saldo Dana Wakaf			 e. Wakaf Fund Balance
Penerimaan Wakaf			Incoming Wakaf
Wakaf Uang	355.184.925	121.217.950	Cash Wakaf
Kembali Investasi Perumahan	90.243.258	88.200.000	Return on Wakaf Investment
Jumlah Penerimaan Wakaf	445.428.183	209.417.950	Total Incoming Wakaf
Penyaluran Program			Program Expenditure
Pengelolaan Program Wakaf	86.940.000	36.728.000	Administration Wakaf
Jumlah Penyaluran Program	86.940.000	36.728.000	Total Program Expenditure
Kembali Dana Termanfaatkan			Managed Valuable Fund
Jumlah Penyaluran Wakaf	86.940.000	36.728.000	Total Wakaf Expenditure
Kenaikan (Penurunan) Dana Bersih	358.488.183	172.689.950	Increase (Decrease) Net Fund Balance
Dana Kelolaan Wakaf	1.137.808.444		Managed Fund Wakaf
Saldo Dana Bersih Awal Tahun	660.422.315	487.732.365	Net Fund at The Beginning of The Year
Saldo Dana Akhir Tahun	2.156.718.942	660.422.315	Fund Balance at The End of The Year
 f. Saldo Dana Fasilitas Umum			 f. Public Facilities Fund Balance
Penerimaan Dana Fasilitas Umum			Incoming Public Facilities Fund
Dana Fasilitas Umum, Bunga Bank & Hadiah	210.544.651	328.368.174	Public Facilities Fund, Bank Interest & Gift
 Penyaluran Program			 Program Expenditure
Program Rehabilitasi	247.039.790	218.228.677	General Rehabilitation Program
Jumlah Penyaluran Program	247.039.790	218.228.677	Total Program Expenditure
Kenaikan (Penurunan) Dana Bersih	(36.495.139)	110.139.496	Increase (Decrease) Net Fund Balance
Transfer Antar Dana			Inter-Fund Payable Payment
Saldo Dana Bersih Awal Tahun	955.450.494	845.310.998	Net Fund at The Beginning of The Year
Saldo Dana Akhir Tahun	918.955.355	955.450.494	Fund Balance at The End of The Year
 JUMLAH SALDO DANA BERSIH TERIKAT	17.660.785.450	20.603.136.322	 TOTAL RESTRICTED NET FUND BALANCE

SALDO DANA BERSIH TIDAK TERIKAT

Saldo dana bersih tidak terikat adalah saldo dana yang tersedia pada akhir tahun yang sifatnya tidak mengikat pada suatu program.

	2011
g. Saldo Dana Infaq	
Penerimaan Infaq	
Infaq & Shodaqoh	3.488.886.744
Penyaluran Program	
Program Rehabilitasi	405.274.034
Program Ekonomi	-
Program Pendidikan	-
Program Kesehatan	-
Program Pembinaan Mental	-
Program Sosialisasi Zakat	-
Jumlah Penyaluran Program	<u>405.274.034</u>
Alokasi Aset Kelolaan	1.283.629.053
Jumlah Penyaluran Infaq	1.688.903.087
Kenaikan (Penurunan) Dana Bersih	1.799.983.657
Saldo Dana Bersih Awal Tahun	<u>12.066.408.683</u>
Saldo Dana Bersih Akhir Tahun	<u>13.866.392.340</u>
Dana Kelolaan Infaq	-
Transfer Ke Dana Pengelola	(1.029.459.875)
Saldo Dana Akhir Tahun	<u>12.836.932.465</u>

UNRESTRICTED NET FUND BALANCE

Unrestricted net fund balance is fund that is provided in the end of year, the nature of this account is unrestricted to the programme.

	2010	
g. General Infaq Fund Balance		
Incoming General Infaq		
Infaq & Shodaqoh	9.199.454.323	
Program Expenditure		
Rehabilitation Program	3.273.282.279	
Economic Program	32.666.500	
Education Program	392.391.200	
Health Program	203.791.200	
Spiritual Rehabilitation Program	19.044.200	
Zakah Education Program	2.469.294.390	
Total Program Expenditure	6.390.469.769	
Allocation Managed Assets	334.253.200	
Total Infaq Expenditure	6.724.722.969	
Increase (Decrease) Net Fund Balance	2.474.731.353	
Net Fund at The Beginning of The Year	766.517.056	
Net Fund at The End of The Year	3.241.248.409	
Managed Infaq Fund	11.584.996.570	
Management Fund Transferring	(2.759.836.297)	
Fund Balance at The End of The Year	12.066.408.683	

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	2011	2010	
h. Saldo Dana Pengelola			h. Management Fund Balance
Penerimaan Pengelola			Incoming Management Fund
Bagi Hasil Investasi	251.603.768	513.062.913	Return on Investment
Lain - Lain	450.235.916	177.306.396	Others
Jumlah Penerimaan Pengelola	<u>701.839.684</u>	<u>690.369.309</u>	Total Incoming Management Fund
Penyaluran Operasional			Operational Expenditure
Pengembangan SDM	417.749.950	1.229.247.991	Human Resources Expenditure
Gaji & Kesejahteraan Karyawan	4.317.820.364	3.885.778.555	Personnel Expenditure
Biaya Pengembangan Organisasi	625.920.430	-	Organization Development Expenditure
Biaya Perlengkapan	689.187.015	-	Supplies Expenditure
Biaya Kebutuhan Rumah Tangga Kantor	1.474.932.089	5.177.230.665	Household Work Epxditure
Biaya Perjalanan Dinas	155.446.200	-	Official Travel Expenditure
Biaya Pemeliharaan Aset	468.589.290	-	Maintenance of Assets Expenditure
Biaya Transportasi	474.330.353	-	Transportations Expenditure
Biaya Legal & Pajak	24.589.942	-	Legality and Tax Expenditure
Biaya Administrasi Bank	99.326.651	-	Bank Administration Expenditure
Biaya Penyusutan Aset tetap	936.986.634	-	Fix Assets Depreciation Expenses
Biaya lain-lain	555.744.485	-	Others Expenditure
Beban Aset Kelolaan		2.689.894.119	Managed Asset Expenditure
Biaya Marketing	553.675.134	-	Marketing Expenditure
Jumlah Penyaluran Pengelola	<u>10.794.298.536</u>	<u>12.982.151.330</u>	Total Management Expenditure
Kenaikan (Penurunan) Dana Bersih	<u>(10.092.458.852)</u>	<u>(12.291.782.022)</u>	Increase (Decrease) Net Fund Balance
Dana Kelolaan Pengelola		7.178.141.559	Management Assets
Saldo Dana Bersih Awal Tahun	9.079.946.655	2.015.530.067	Net Fund at The Beginning of The Year
Saldo Dana Bersih Akhir Tahun	<u>(1.012.512.197)</u>	<u>(3.098.110.396)</u>	Net Fund at The End of The Year
Terima Transfer Dana Pengelola	13.646.586.632	12.178.057.051	Management Fund Transferring In
Saldo Dana Akhir Tahun	<u>12.634.074.435</u>	<u>9.079.946.655</u>	Fund Balance at The End of The Year
JUMLAH SALDO DANA BERSIH TIDAK TERIKAT	<u>25.471.006.900</u>	<u>21.146.355.338</u>	TOTAL UNRESTRICTED NET FUND BALANCE
JUMLAH SALDO DANA BERSIH	<u>43.131.792.350</u>	<u>41.749.491.660</u>	TOTAL NET FUND BALANCE

12. PENERIMAAN DANA

Jumlah Penerimaan dana yang disajikan dalam laporan aktivitas untuk periode yang berakhir 31 December 2011 dan 2010 adalah penerimaan dana kantor pusat yang meliputi penerimaan dana terikat dan tidak terikat sebagai berikut:

12. INCOMING RESOURCES

Amount of incoming resources which is stated at the statement of activities for the year ended December 31, 2011 and 2010 is incoming resources from head office included incoming restricted fund and unrestricted fund as follows:

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	2011	2010	RESTRICTED FUND
PENERIMAAN DANA TERIKAT			
a. ZAKAT			a. ZAKAH
Zakat Maal	12.710.560.619	10.925.821.109	Prosperity Zakah
Zakat Profesi	9.632.714.316	7.825.494.600	Profession Zakah
Zakat Perniagaan	1.210.636.779	1.137.395.019	Trading Zakah
Zakat Hadiah	21.045.500	15.175.000	Gift Zakah
Zakat Pertanian	28.385.000	2.508.000	Agriculturist Zakah
Zakat Fitrah	1.555.023.611	1.186.615.241	Zakah Al Fitrah
Zakat Rikaz	11.442.250	2.772.000	Rikaz Zakah
Zakat Investasi	54.543.000	-	Investment Zakah
Zakat Peternakan	5.250.000	-	
Fidyah	371.112.961	200.371.542	Fidyah
Penempatan Dana Zakat	10.291.460	-	Zakah Placement
Jumlah Penerimaan Zakat	25.611.005.496	21.296.152.511	Total Incoming Zakah
b. KEMANUSIAAN			b. HUMANITY
Peduli Umum	13.545.498.407	2.309.871.657	General Care
Peduli Yatim Janda	3.626.094.779	1.262.790.716	Orphan Widow Care
Peduli Dunia Islam	155.600.000	307.041.676	Islamic World Care
Peduli Bencana	2.484.379.100	7.009.102.714	Disaster Care
Bantuan Barang Kemanusiaan	565.112.555	-	Goods Aid For Humanity
Penempatan dana Infaq Shodaqoh Terikat	25.403.418	-	Infaq Shodaqoh Fund Palacement
Jumlah Penerimaan Kemanusiaan	20.402.088.259	10.888.806.763	Total Incoming Humanity
c. KEMITRAAN			c. PARTNERSHIP
Kemitraan Pendidikan	876.330.800	403.988.800	Partnership of Education
Kemitraan Ekonomi	94.550.000	441.007.150	Partnership of Economic
Kemitraan Kesehatan	164.280.000	1.088.618.400	Partnership of Health
Kemitraan Dakwah	-	1.193.626.586	Partnership of Dakwah
Kemitraan Kemanusiaan	56.153.400	244.688.700	Partnership of Humanity
Kemitraan Sosialisasi Ziswaf	-	92.383.223	Partnership of Zakah Education
Jumlah Penerimaan Kemitraan	1.191.314.200	3.464.312.859	Total Incoming Partnership
d. PROYEK			d. PROJECT
Penerimaan Qurban Reguler	15.848.233.785	15.710.715.672	Regular Qurbani Incoming Fund
Proyek Umum	11.730.417.550	16.557.488.279	General Project
Jumlah Penerimaan Proyek	27.578.651.335	32.268.203.951	Total Incoming Project
e. WAKAF			e. WAKAF
Wakaf Uang	355.184.925	121.217.950	Cash Wakaf
Kembali Investasi Wakaf	90.243.258	88.200.000	Return on Wakaf Investment
Jumlah Penerimaan Wakaf	445.428.183	209.417.950	Total Incoming Wakaf
f. DANA FASILITAS UMUM			f. PUBLIC FACILITIES FUND
Dana Fasilitas Umum	71.745.742	328.368.174	Public Facilities Fund, & Gift
Bunga Bank	138.798.909	-	Bank Interest
Jumlah Penerimaan Fasilitas Umum	210.544.651	328.368.174	Total Incoming Public Facilities
TOTAL PENERIMAAN TERIKAT	75.439.032.124	68.455.262.208	TOTAL RESTRICTED FUND

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PENERIMAAN DANA TIDAK TERIKAT

g. INFaq UMUM

Infqaq & Shodaqoh	3.488.886.744	9.199.454.323
Bagi Hasil Investasi	-	
Jumlah Penerimaan Infqaq Umum	3.488.886.744	9.199.454.323

UNRESTRICTED FUND

g. GENERAL INFQAQ

Infqaq & Shodaqoh	
Return On Investment	
Total Incoming General Infqaq	

h. BAGI HASIL INVESTASI

Bagi Hasil Bank Syariah	140.377.285	503.588.284
Bagi Hasil Investasi	111.226.483	9.474.629
Jumlah Penerimaan Bagi Hasil Investasi	251.603.768	513.062.913

h. RETURN ON INVESTMENT

Profit Sharing from Syariah Bank	
Return on Investment	
Total Incoming Return on Investment	

i. LAIN - LAIN

Lain - Lain	450.235.916	177.306.396
Jumlah Penerimaan Lain-lain	450.235.916	177.306.396

i. OTHERS

Others	
Total Incoming Others	

JUMLAH PENERIMAAN TIDAK TERIKAT

JUMLAH PENERIMAAN TIDAK TERIKAT	4.190.726.428	9.889.823.631
TOTAL PENERIMAAN DANA	79.629.758.552	78.345.085.839

TOTAL UNRESTRICTED FUND

TOTAL INCOMING RESOURCES	
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13. PENYALURAN DANA

Jumlah penyaluran dana yang disajikan dalam laporan aktivitas untuk periode yang berakhir 31 Desember 2011 dan 2010 adalah penyaluran dana kantor pusat yang meliputi penyaluran dana terikat dan tidak terikat sebagai berikut:

	2011	
PENYALURAN DANA TERIKAT		
a. PENYALURAN ZAKAT		
Penyaluran Program (Asnaf)		
Fakir Miskin	14.718.950.828	
Program Kemanusiaan	-	3.325.346.561
Program Rehabilitasi	-	230.076.350
Program Ekonomi	-	1.041.133.318
Program Kesehatan	-	2.779.269.816
Program Pembinaan Mental	-	3.703.450.882
Riqob		
Ghorimin	14.760.000	
Mualaf	12.927.415	
Fisabilillah	7.310.326.157	
Program Pendidikan	-	2.689.412.431
Program Sosialisasi Zakat	-	4.126.669.736
Ibnu Sabil	17.404.500	
Jumlah Penyaluran Zakat	22.074.368.900	17.895.359.093

13. EXPENDED RESOURCES

Amount of expended resources which is stated at the statement of activities for the year ended December 31, 2011 and 2010 is expended resources from head office included expended restricted fund and unrestricted fund as follows:

	2010	
RESTRICTED EXPENDITURE		
a. ZAKAH EXPENDITURE		
Program Expenditure (Asnaf)		
Fakir Miskin		
Rescue Program		
General Rehabilitation Program		
Economic Program		
Health Program		
Spiritual Rehabilitation Program		
Riqob		
Ghorimin		
Mualaf		
Fisabilillah		
Education Program		
Zakah Education Program		
Ibnu Sabil		
Total Zakah Expenditure		

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b. PENYALURAN KEMANUSIAAN

Penyaluran Program		
Program Kemanusiaan	6.534.652.442	8.864.736.166
Program Rehabilitasi		
Program Ekonomi	587.213.447	
Program Pendidikan	1.788.296.733	253.237.950
Program Kesehatan	2.684.710.059	83.344.900
Program Dakwah	5.479.886.929	276.175.910
Alokasi Pemanfaatan Aset Kelolaan		202.636.000
Jumlah Penyaluran Kemanusiaan	17.074.759.610	9.680.130.926

b. HUMANITY EXPENDITURE

Program Expenditure		
Rescue Program		
General Rehabilitation Program		
Economic Program		
Education Program		
Health Program		
Dakwah Program		
Allocation Managed Assets		
Total Humanity Expenditure		

c. PENYALURAN KEMITRAAN

Penyaluran Program		
Program Kemanusiaan	418.167.100	433.434.379
Program Ekonomi	98.647.000	
Program Pendidikan	234.536.100	350.078.550
Program Kesehatan	171.627.450	1.276.423.647
Program Pembinaan Mental	23.310.000	261.615.261
Program Pelatihan Ziswaf		210.150.000
Jumlah Penyaluran Kemitraan	946.287.650	2.531.701.837

c. PARTNERSHIP EXPENDITURE

Program Expenditure		
Rescue Program		
Economic Program		
Education Program		
Health Program		
Spiritual Rehabilitation Program		
Zakah Education Program		
Total Partnership Expenditure		

d. PENYALURAN PROYEK

Penyaluran Program		
Pengeluaran Program Qurban	15.983.300.540	13.905.833.244
Biaya Proyek Umum	10.489.368.194	13.316.233.083
Alokasi Pemanfaatan Aset Kelolaan		596.398.351
Jumlah Penyaluran Proyek	26.472.668.734	27.818.464.678

d. PROJECT EXPENDITURE

Program Expenditure		
Ourbani Program Expenditure		
General Project Cost		
Allocation Managed Assets		
Total Project Expenditure		

e. PENYALURAN WAKAF

Penyaluran Program		
Pengelolaan Program Wakaf	86.940.000	36.728.000
Jumlah Penyaluran Wakaf	86.940.000	36.728.000

e. WAKAF EXPENDITURE

Program Expenditure		
Administration Wakaf		
Total Wakaf Expenditure		

f. PENYALURAN FASILITAS UMUM

Penyaluran Program		
Program Rehabilitasi	247.039.790	218.228.677
Jumlah Penyaluran Fasilitas Umum	247.039.790	218.228.677
JUMLAH PENYALURAN TERIKAT	66.902.064.684	58.180.613.213

f. GENERAL FACILITIES EXPENDITURE

Program Expenditure		
General Rehabilitation Program		
Total General Facilities Expenditure		

TOTAL RESTRICTED EXPENDITURE

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PENYALURAN DANA TIDAK TERIKAT

g. PENYALURAN INFaq UMUM

Penyaluran Program

Program Kemanusiaan	405.274.034	3.273.282.279
Program Rehabilitasi	-	
Program Ekonomi	-	32.666.500
Program Pendidikan	-	392.391.200
Program Kesehatan	-	203.791.200
Program Pembinaan Mental	-	19.044.200
Program Sosialisasi Zakat	-	2.469.294.390
Alokasi Pemanfaatan Aset Kelolaan	1.283.629.053	334.253.200
Jumlah Penyaluran Infak Umum	1.688.903.087	6.724.722.969

UNRESTRICTED EXPENDITURE

g. GENERAL INFaq EXPENDITURE

Program Expenditure

Rescue Program
Rehabilitation Program
Economic Program
Education Program
Health Program
Spiritual Rehabilitation Program
Zakah Education Program
Allocation Managed Assets
Total General Infak Expenditure

h. PENYALURAN OPERASIONAL

Pengembangan SDM	417.749.950	1.229.247.991
Gaji & Kesejahteraan Karyawan	4.317.820.364	3.885.778.555
Biaya Pengembangan Organisasi	625.920.430	-
Biaya Perlengkapan	689.187.015	-
Biaya Kebutuhan Rumah Tangga Kantor	1.474.932.089	5.177.230.665
Biaya Perjalanan Dinas	155.446.200	-
Biaya Pemeliharaan Aset	468.589.290	-
Biaya Transportasi	474.330.353	-
Biaya Legal & Pajak	24.589.942	-
Biaya Administrasi Bank	99.326.651	-
Biaya Penyusutan Aset tetap	936.986.634	-
Biaya lain-lain	555.744.484	-
Beban Aset Kelolaan	-	2.689.894.119
Biaya Marketing	553.675.134	-
Total Penyaluran Operasional	10.794.298.536	12.982.151.330
JUMLAH PENYALURAN TIDAK TERIKAT	12.483.201.623	19.706.874.300
TOTAL PENYALURAN DANA	79.385.266.307	77.887.487.511

h. OPERATIONAL EXPENDITURE

Human Resources Expenditure
Personnel Expenditure
Organization Development Expenditure
Supplies Expenditure
Household Work Epxenditure
Official Travel Expenditure
Maintenance of Assets Expenditure
Transportations Expenditure
Legality and Tax Expenditure
Bank Administration Expenditure
Fix Assets Depreciation Expenses
Others Expenditure
Managed Asset Expenditure
Marketing Expenditure
Total Operational Expenditure

14. JUMLAH KARYAWAN & BIAYA

Jumlah biaya gaji dan kesejahteraan karyawan yang disajikan dalam laporan aktivitas untuk tahun yang berakhir 31 Desember 2011 dan 2010 adalah untuk membayar karyawan kantor pusat dengan komposisi sebagai berikut :

	2011
Jumlah Karyawan	
Karyawan Tetap	95
Karyawan Kontrak	156
Total Karyawan	251
Dewan Direksi	6
Jumlah Gaji & Kesejahteraan Karyawan	4.735.570.314

14. NUMBER OF EMPLOYEES & COST

Amount of salaries and welfare employees that is stated at the statement of activities for the year ended December 31, 2011 and 2010 is payment for employees in head office with the composition as follows:

	2010	Number of Employees
Jumlah Karyawan	95	Fix Employees
Karyawan Tetap	126	Temporary Employees
Karyawan Kontrak	221	Total employees
Total Karyawan	6	Board of Directors
Dewan Direksi		
Jumlah Gaji & Kesejahteraan Karyawan	5.115.026.546	Total Salaries & Welfare Employees

15. INFORMASI LAIN

Alokasi biaya operasional dan biaya karyawan terhadap total penerimaan untuk tahun yang berakhir 31 Desember 2011 dan 2010 adalah sebagai berikut :

Rasio terhadap Penerimaan Dana :	2011
Pengembangan SDM	0,52%
Gaji & Kesejahteraan Karyawan	5,42%
Biaya Administrasi dan Umum	7,61%
Penyaluran Program	86,14%
Total Penyaluran Dana	99,69%

15. OTHER INFORMATION

Allocation of operating cost and employees cost toward total incoming resources for the year ended 31 December 2011 and 2010 were as follows :

Rate to Incoming Resources :	2010
Human Resources Development	1,57%
Salaries and Employee Benefits	4,96%
Operating Cost	10,04%
Program Expenditure	82,85%
Total Expenditure	92,79%