LEMBAGA
KEMANUSIAAN
NASIONAL

Laporan Keuangan/
The Financial Statemen of

YAYASAN POS KEADILAN PEDULI UMMAT (PKPU)/
PKPU FOUNDATION

Untuk Tahun Yang Berakhir Pada Tanggal 31 Desember 2013 dan 2012/
For The Year Ended 31 December 2013 and 2012

Nomor: LAI/GA/BTW/14008

Report No: LAI/ GA/BTW/ 14008

LAPORAN AUDITOR INDEPENDEN

INDEPENDENT AUDITOR'S REPORT

Kepada:
Dewan Pengurus, Dewan Direksi &
Dewan Pembina
Yayasan Pos Keadilan Peduli Ummat

To:
Board of Trustees, Board of Director &
Board of Counselors
Pos Keadilan Peduli Ummat Foundation

Kami telah mengaudit laporan posisi keuangan Yayasan PKPU tanggal 31 Desember 2013 dan 2012, serta laporan perubahan dana, laporan perubahan aset kelolaan, 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.

We have audited the accompanying statement of financial position of PKPU Foundation as of December 31, 2013, and 2012 and the related statement of fund changes, statement of managed assets changes, and statements of cash flows for the years 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.

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan 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 standar akuntansi yang digunakan dan estimasi signifikan yang dibuat manajemen, serta penilaian terhadap penyajian laporan keuangan secara keseluruhan. Kami yakin bahwa audit kami memberikan dasar memadai untuk menyatakan pendapat.

We conducted our audit in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountant. Those standards require that we 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 standards 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.

Menurut pendapat kami, laporan keuangan yang kami sebut di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan PKPU tanggal 31 Desember 2013 dan 2012, hasil aktivitas, dan arus kas untuk tahun-tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia.

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, 2013 and 2012, result of their activities and its cash flows for the years then ended in conformity with Financial Accounting Standards in Indonesia.

Kantor Akuntan Publik
Husni, Mucharam & Rasidi

Registered Public Accountant
Husni, Mucharam & Rasidi

Budi Taufik Wibawa, CPA.

Izin Praktik No. AP.0083 / *Public Accountant License No. AP.0083*

Jakarta, 5 September 2014 / *Jakarta, September 5, 2014*

The accompanying financial statements are not intended to present the financial position and result of operations and cash flows in accordance with financial accounting standard accepted in countries and jurisdictions other than those Indonesia. The standards, procedures, and practices to audit such financial statements are those generally accepted and applied in Indonesia.

YAYASAN PKPU
PKPU FOUNDATION

LAPORAN POSISI KEUANGAN
Per 31 Desember 2013 dan 2012
Dinyatakan Dalam Rupiah

STATEMENTS OF FINANCIAL POSITION
As Of 31 Desember 31, 2013 and 2012
Expressed in Rupiah

	2013	Catatan *Notes*	2012	
ASET LANCAR				***CURRENT ASSETS***
Kas dan Setara Kas	29,335,465,720	2g,4	31,302,607,893	*Cash and Cash Equivalents*
Piutang	3,191,208,733	2c,5	2,139,991,757	*Accounts Receivable*
Uang Muka Kerja	3,441,194,958	6	3,428,826,541	*Advance for Activities*
Biaya Dibayar Di Muka	1,863,721,287	7	1,064,829,573	*Prepaid Expense*
Persediaan Donasi	78,388,850	8	-	*Supplies Donation*
Jumlah Aset Lancar	**37,909,979,548**		**37,936,255,764**	***Total Current Assets***
ASET TIDAK LANCAR				***NON CURRENT ASSETS***
Investasi	2,900,356,873	2e,9	2,836,521,273	*Investment*
Aset Tetap	4,027,770,043	2f, 10	4,327,625,370	*Fixed Assets*
Aset Tetap Kelolaan	10,434,969,463	2f,11	9,704,934,290	*Managed Fixed Assets*
Jumlah Aset Tidak Lancar	**17,363,096,379**		**16,869,080,933**	***Total Non Current Assets***
JUMLAH ASET	**55,273,075,927**		**54,805,336,697**	***TOTAL ASSETS***
DANA				***FUND***
Saldo Dana Bersih				***Net Fund Balance***
Saldo Dana Bersih Terikat				***Restricted Net Fund Balance***
Dana Zakat	21,045,329,838	12a	19,043,024,583	*Zakah Fund*
Dana Infaq				*Infaq Fund*
Dana Kemanusiaan	388,404,972	12b	784,995,240	*Humanity Fund*
Dana Kemitraan	2,062,049,097	12c	2,186,483,211	*Partnership Fund*
Dana Proyek	4,214,333,926	12d	2,127,786,661	*Project Fund*
Dana Wakaf	2,754,074,083	12e	2,403,042,326	*Wakaf Fund*
Dana Fasilitas Umum	1,016,087,316	12f	876,167,444	*Public Facilities Fund*
Jumlah Saldo Dana Bersih Terikat	**31,480,279,232**		**27,421,499,465**	***Total Restricted Net Fund Balance***
Saldo Dana Bersih Tidak Terikat				***Unrestricted Net Fund Balance***
Dana Infaq Umum	10,879,559,264	12g	12,782,078,124	*General Infaq Fund*
Dana Pengelola	12,913,237,431	12h	14,601,759,108	*Management Fund*
Jumlah Saldo Dana Bersih	**23,792,796,695**		**27,383,837,232**	***Total Unrestricted Net Fund Balance***
JUMLAH KEWAJIBAN DAN DANA	**55,273,075,927**		**54,805,336,697**	***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 PERUBAHAN DANA / ***STATEMENT OF FUND CHANGES***
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2013 dan 2012 / ***For The Years Ended December 31, 2013 and 2012***
Dinyatakan Dalam Rupiah / ***Expressed in Rupiah***

	2013	Catatan *Notes*	2012	
DANA ZAKAT				***ZAKAT FUND***
Penerimaan				***Receiving Resources***
Penerimaan dana zakat	39,525,687,528	3a,12a,13a	35,721,419,688	*Receiving Zakat Fund*
Bagi Hasil Penempatan Dana - Zakat	41,067,010	3a,12a,13a	16,743,638	*Profit Sharing of Zakat Fund Placement*
Bagian Amil atas penerimaan dana zakat	(4,940,710,941)	3a,12a	(4,465,177,461)	*Amil Share for Receiving Zakat Fund*
Jumlah penerimaan dana zakat	**34,626,043,597**		**31,272,985,865**	***Total Receiving Zakat Fund***
Penyaluran				***Expended Resources***
Fakir Miskin	17,806,512,954	3a,12a,14a	13,504,233,460	*Poor and Indigent*
Riqob	150,000	3a,12a,14a	-	*Riqob*
Gharim	59,800,000	3a,12a,14a	16,601,500	*Gharim*
Muallaf	6,248,300	3a,12a,14a	15,841,500	*Muallaf*
Sabilillah	14,712,561,088	3a,12a,14a	9,945,334,273	*Sabilillah*
Ibnu Sabil	38,466,000	3a,12a,14a	9,682,500	*Ibnu Sabil*
Jumlah penyaluran	**32,623,738,342**		**23,491,693,233**	***Total Expended Resources***
Surplus/Defisit	**2,002,305,255**		**7,781,292,632**	***Surplus/Defisit***
Transfer antar dana				***Inter - Funds Transfer***
Transfer dari/kepada dana lain	-		-	*Transfer from/to other funds*
	2,002,305,255		**7,781,292,632**	
Saldo Awal	19,043,024,583		11,261,731,951	*Beginning Balance of Fund*
Saldo Akhir	**21,045,329,838**		**19,043,024,583**	***Ending Balance of Fund***

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YAYASAN PKPU
PKPU FOUNDATION

LAPORAN PERUBAHAN DANA — ***STATEMENT OF FUND CHANGES***
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2013 dan 2012 — ***For The Years Ended December 31, 2013 and 2012***
Dinyatakan Dalam Rupiah — ***Expressed in Rupiah***

	2013	Catatan *Notes*	2012	
DANA INFAQ/SHODAQOH				***INFAQ/SHODAQOH FUND***
Penerimaan				***Receiving Resources***
Infaq Terikat/Muqayyadah				***Restricted Infaq/Muqayyadah***
Penerimaan Kemitraan	1,954,328,360	3b,12c,13c	1,639,912,500	*Partnership Fund*
Penerimaan Kemanusiaan	23,047,940,856	3b,12b,13b	18,881,178,556	*Humanity Fund*
Penerimaan Proyek	54,412,065,225	3b,12d,13d	42,535,169,507	*Project Fund*
Hasil Pengelolaan	35,823,045	3b,13b	36,144,837	*Management Outcomes*
Bagian Amil Atas Penerimaan Dana Infaq Terikat/Muqayyadah	(7,782,279,884)	3b,12b,12c,12d	(6,528,383,610)	*Amil Share for Receiving Restricted Infaq Fund*
	71,667,877,602		**56,564,021,790**	
Infaq Tidak Terikat/Mutlaqah				***Unrestricted Infaq/Mutlaqah***
Penerimaan Infaq Umum	6,475,630,007	3b,12g,13g	6,123,955,992	*General Infaq Fund*
Bagian Amil Atas Penerimaan Dana Tidak Terikat/Mutlaqah	(1,942,689,002)	3b,12g	(1,822,891,649)	*Amil Share for Receiving Unrestricted Infaq Fund*
	4,532,941,005		**4,301,064,343**	
Jumlah Penerimaan Infaq/Shodaqoh	**76,200,818,607**		**60,865,086,133**	***Total Incoming Infaq/Shodaqoh Funds***
Penyaluran				***Expended Resources***
Infaq Terikat/Muqayyadah				***Restricted Infaq/Muqayyadah***
Penyaluran Kemitraan	1,883,329,638	3b,12c,14c	1,273,489,537	*Partnership Fund*
Penyaluran Kemanusiaan	20,863,983,641	3b,12b,14b	15,905,902,112	*Humanity Fund*
Penyaluran Proyek	47,355,041,440	3b,12d,14d	37,608,744,231	*Project Fund*
	70,102,354,719		**54,788,135,880**	
Infaq Tidak Terikat/Mutlaqah				***Unrestricted Infaq/Mutlaqah***
Penyaluran Infaq Tidak Terikat	5,451,777,040	3b,12g,14g	3,129,979,955	*General Infaq Fund*
Alokasi Pemanfaatan Aset Kelolaan	983,682,826	3b,12g,14g	1,225,938,728	*Allocation of Managed Asset*
	6,435,459,866		**4,355,918,683**	
Jumlah Penyaluran Infaq	**76,537,814,585**		**59,144,054,563**	***Total Expended Resources***
Surplus/Defisit	**(336,995,978)**		**1,721,031,570**	***Surplus/Defisit***
Transfer antar dana				***Inter - Funds Transfer***
Transfer dari/kepada dana lain	-		-	*Transfer from/to other funds*
	(336,995,978)		**1,721,031,570**	
Dana Kelolaan Infaq	**-**		**-**	*Managed Fund Infaq*
Saldo Awal	17,881,343,237		16,160,311,667	***Beginning Balance of Fund***
Saldo Akhir	**17,544,347,259**		**17,881,343,237**	***Ending Balance of Fund***

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

LAPORAN PERUBAHAN DANA / ***STATEMENT OF FUND CHANGES***
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2013 dan 2012 / ***For The Years Ended December 31, 2013 and 2012***
Dinyatakan Dalam Rupiah / ***Expressed in Rupiah***

	2013	Catatan *Notes*	2012	
DANA WAKAF				***WAKAF FUND***
Penerimaan				***Receiving Fund***
Penerimaan dana wakaf	718,647,950	12e,13e	827,736,917	*Receiving Wakaf Fund*
Bagi Hasil Penempatan Dana Wakaf	122,384,807	12e,13e	77,086,667	*Profit Sharing Wakaf Fund Placement*
Bagian Amil Atas Penerimaan Dana Wakaf	-		-	*Amil Share for Receiving Wakaf Fund*
Jumlah penerimaan wakaf	**841,032,757**		**904,823,584**	***Total Receiving Wakaf Fund***
Penyaluran				***Expended Resources***
Penyaluran dana wakaf	490,001,000	12e,14e	658,500,200	*Wakaf Expenditure*
Jumlah penyaluran wakaf	**490,001,000**		**658,500,200**	***Total Wakaf Expenditure***
Surplus/Defisit	**351,031,757**		**246,323,384**	***Surplus/Defisit***
Transfer antar dana				***Inter Funds Transfer***
Transfer dari/kepada dana lain	-		-	*Transfer from/to other funds*
	351,031,757		**246,323,384**	
Dana Kelolaan Wakaf	-		**-**	*Managed Fund Wakaf*
Saldo Awal	2,403,042,326		2,156,718,942	***Beginning Balance of Fund***
Saldo Akhir	**2,754,074,083**		**2,403,042,326**	***Ending Balance of Fund***

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YAYASAN PKPU
PKPU FOUNDATION

LAPORAN PERUBAHAN DANA / ***STATEMENT OF FUND CHANGES***
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2013 dan 2012 / ***For The Years Ended December 31, 2013 and 2012***
Dinyatakan Dalam Rupiah / ***Expressed in Rupiah***

	2013	Catatan *Notes*	2012	
DANA FASUM & FASOS				***PUBLIC FACILITIES FUND***
Penerimaan				***Receiving Fund***
Penerimaan Dana Fasilitas umum	121,331,872	3c,12f,13f	165,810,523	*Receiving Public Facilities Fund*
Penerimaan Bunga Bank Konvensional	129,319,000	3c,12f,13f	215,394,866	*Receiving of Bank Interest*
Jumlah Penerimaan Dana Fasum & Fasos	**250,650,872**		**381,205,389**	***Total Receiving Public Facilities Fund***
Penyaluran				***Expended Resources***
Penyaluran dana fasilitas umum	110,731,000	3c,12f,14f	423,993,300	*Public Facilities Expenditure*
Jumlah Penyaluran	**110,731,000**		**423,993,300**	***Total Expenditure Program***
Surplus/Defisit	**139,919,872**		**(42,787,911)**	***Surplus/Defisit***
Transfer antar dana				***Inter Funds***
Transfer dari/kepada dana lain	-		-	*Transfer from/to other funds*
	139,919,872		**(42,787,911)**	
Saldo Awal	876,167,444		918,955,355	***Beginning Balance of Fund***
Saldo Akhir	**1,016,087,316**		**876,167,444**	***Ending Balance of Fund***

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

LAPORAN PERUBAHAN DANA / ***STATEMENT OF FUND CHANGES***
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2013 dan 2012 / ***For The Years Ended December 31, 2013 and 2012***
Dinyatakan Dalam Rupiah / ***Expressed in Rupiah***

	2013	Catatan *Notes*	2012	
DANA PENGELOLA				***MANAGEMENT FUND***
Penerimaan				***Receiving Fund***
Penerimaan Usaha				***Receiving Resources Fund from***
Penerimaan dari Zakat	4,940,710,941	13a	4,465,177,461	*Zakat*
Penerimaan Pengelola dari Infaq Terikat	7,782,279,884	13b,c,d	6,528,383,610	*Restricted Infaq*
Penerimaan Pengelola dari Infaq Tidak Terikat	1,942,689,002	13g	1,822,891,649	*Unrestricted Infaq*
Penerimaan Pengelola dari Wakaf	-		-	*Wakaf*
Jumlah penerimaan usaha	**14,665,679,827**		**12,816,452,721**	***Subtotal Receiving Fund***
Penerimaan diluar Usaha				***Receiving Resources Fund from***
Penerimaan Bagi Hasil	107,650,630	12h,13h	64,443,531	*Profit Sharing*
Penerimaan Hasil Kelolaan	94,865,300	12h,13h	80,591,200	*Management Fee*
Pendapatan lain-lain	1,344,125,588	12h,13h	1,335,412,526	*Others*
Jumlah penerimaan diluar usaha	**1,546,641,518**		**1,480,447,257**	***Subtotal Receiving Fund***
Jumlah penerimaan	**16,212,321,345**		**14,296,899,978**	***Total Receiving Fund***
Penyaluran				***Expended Resources***
Biaya Pegawai	8,435,290,639	12h,14h	6,116,071,569	*Personnel Expenditure*
Biaya Umum dan Administrasi	8,234,511,514	12h,14h	5,280,545,647	*General and Administration Expenditure*
Biaya Penyusutan Aset tetap	1,231,040,869	12h,14h	932,598,088	*Fix Assets Depreciation Expenses*
Jumlah penyaluran	**17,900,843,022**		**12,329,215,304**	***Total Expenditure***
Surplus (Defisit)	**(1,688,521,677)**		**1,967,684,674**	***Surplus/Defisit***
Transfer antar dana				***Inter - Funds Transfer***
Transfer dari/kepada dana lain	-		-	*Transfer from/to other funds*
	(1,688,521,677)		**1,967,684,674**	
Aset Kelolaan Pengelola	-		-	*Management's Managed Assets*
Saldo Awal	14,601,759,108		12,634,074,434	*Beginning Balance of Fund*
Saldo Akhir	**12,913,237,431**		**14,601,759,108**	***Ending Balance of Fund***

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

LAPORAN ASET KELOLAAN / *STATEMENTS OF MANAGED ASSETS*
Per 31 Desember 2013 dan 2012 / As Of 31 Desember 31, 2013 and 2012
Dinyatakan Dalam Rupiah / *Expressed in Rupiah*

2013 **2013**

Keterangan	Saldo Awal/ *Beginning Balance*	Penambahan/ *Addition*	Pengurangan/ *Deducted*	Penyisihan/ *Allowance*	Akumulasi Penyusutan/ *Accumulated Allowance*	Saldo Akhir/ *Ending Balance*	*Details*
Aset Lancar Kelolaan							***Managed Current Assets***
Wakaf							**Wakaf**
Investasi/Invesment	920,631,853	-	93,670,400	-	-	826,961,453	*Invesment*
Sub Total	**920,631,853**	**-**	**93,670,400**	**-**	**-**	**826,961,453**	**Sub Total**
Aset Tidak Lancar Kelolaan							***Managed Fix Assets***
Infak/Shodaqoh							**Infak/Shodaqoh**
Tanah	2,564,894,000	-	-	-	-	2,564,894,000	*Lands*
Bangunan	9,301,510,975	1,055,000,000	-	-	3,790,627,242	6,565,883,733	*Buildings*
Kendaraan	6,283,435,735	541,535,000	-	-	5,904,027,489	920,943,246	*Motor Vehicles*
Peralatan	1,040,621,000	117,183,000	-	-	897,180,516	260,623,484	*Equipment*
Sub Total	**19,190,461,710**	**1,713,718,000**	**-**	**-**	**10,591,835,247**	**10,312,344,463**	**Sub Total**
Wakaf							**Wakaf**
Tanah	**122,625,000**	**-**	**-**	**-**	**-**	**122,625,000**	*Lands*
Total	**20,233,718,563**	**1,713,718,000**	**93,670,400**	**-**	**10,591,835,247**	**11,261,930,916**	***Total***

2012 **2012**

Keterangan	Saldo Awal/ *Beginning Balance*	Penambahan/ *Addition*	Pengurangan/ *Deducted*	Penyisihan/ *Allowance*	Akumulasi Penyusutan/ *Accumulated Allowance*	Saldo Akhir/ *Ending Balance*	*Details*
Aset Lancar Kelolaan							***Managed Current Assets***
Wakaf							**Wakaf**
Investasi	1,047,565,186	-	126,933,333	-	-	920,631,853	*Invesment*
Sub Total	**1,047,565,186**	**-**	**126,933,333**	**-**	**-**	**920,631,853**	***Sub Total***
Aset Tidak Lancar Kelolaan							***Managed Fix Assets***
Infak/Shodaqoh							***Infak/Shodaqoh***
Tanah	2,540,594,000	24,300,000	-	-	-	2,564,894,000	*Lands*
Bangunan	9,301,510,975	-	-	-	3,275,635,026	6,025,875,949	*Buildings*
Kendaraan	6,027,935,735	255,500,000	-	-	5,515,946,834	767,488,901	*Motor Vehicles*
Peralatan	961,118,000	79,503,000	-	-	816,570,560	224,050,440	*Equipment*
Sub Total	**18,831,158,710**	**359,303,000**	**-**	**-**	**9,608,152,420**	**9,582,309,290**	***Sub Total***
Wakaf							**Wakaf**
Tanah	**-**	**122,625,000**	**-**	**-**	**-**	**122,625,000**	*Lands*
Total	**19,878,723,896**	**481,928,000**	**126,933,333**	**-**	**9,608,152,420**	**10,625,566,143**	***Total***

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 2013 dan 2012
Dinyatakan Dalam Rupiah

STATEMENTS OF CASH FLOWS
For The Years Ended December 31, 2013 and 2012
Expressed in Rupiah

	2013	Catatan *Notes*	2012	
ARUS KAS AKTIVITAS OPERASI				***CASH FLOWS OPERATING ACTIVITIES***
- Penerimaan Dana Terikat	119,925,050,254	13a,b,c,d ,e,f	99,852,972,698	*Receipts From Restricted Fund*
- Penerimaan Dana Tidak Terikat	8,022,271,525	13g,h,i	7,604,403,250	*Receipts From Unrestricted Fund*
- Penerimaan Pengembalian Piutang Karyawan	1,539,797,825	5	1,141,147,400	*Receipt From Employees Receivable*
- Penerimaan Pengembalian Piutang Karyawan	4,133,647,545	5	4,657,665,505	*Receipt From Third Parties Receivable*
- Penyaluran Untuk Program	(110,583,077,368)	14a,b,c,d ,e,f	(84,599,983,729)	*Payments For Program*
- Penyaluran Operasional	(17,384,023,466)	14h	(11,927,046,346)	*Payments For Operating Expenses*
- Penyaluran Piutang Kepada Karyawan	(1,678,946,450)	5	(1,230,198,900)	*Payments For Employees Receivable*
- Penyaluran Piutang Kepada Pihak Ketiga	(5,045,715,896)	5	(4,919,364,404)	*Payments For Third Parties Receivable*
Arus Kas Bersih diperoleh dari Aktivitas Operasi	**(1,070,996,031)**		**10,579,595,474**	***Net Cash Flows Provided from Operating Activities***
ARUS KAS AKTIVITAS INVESTASI				***CASH FLOWS INVESTING ACTIVITIES***
- Pembelian Aset Tetap	(937,185,542)	10	(692,100,593)	*Acquisition of Fixed Assets*
- Penjualan Aset Tetap	104,875,000	10	734,809,500	*Resale of Fixed Assets*
- Penanaman Investasi	(1,188,808,700)	9	(1,467,173,147)	*Placement of Investment*
- Penjualan Investasi	1,124,973,100	9	962,489,333	*Disposal of Investment*
Arus Kas Bersih Digunakan Untuk Aktivitas Investasi	**(896,146,142)**		**(461,974,907)**	***Net Cash Flows Used in Investing Activities***
ARUS KAS AKTIVITAS PENDANAAN				***CASH FLOWS FINANCING ACTIVITIES***
Arus Kas Bersih Digunakan Untuk Aktivitas Pendanaan	**-**		**-**	***Net Cash Flows Financing Activities***
Kenaikan Bersih Kas dan Setara Kas	(1,967,142,173)		10,117,620,567	*Net Increase in Cash and Cash Equivalents*
Kas dan Setara Kas Awal Periode	31,302,607,893		21,184,987,325	*Cash and Cash Equivalents at The Beginning of The Year*
Kas dan Setara Kas Akhir Periode	**29,335,465,720**		**31,302,607,893**	***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/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. 1 tanggal 3 Juni 2013, 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/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. 1 dated 3 June 2013, by notary Eva Junaida, SH. declare the composition of Board of Trustees and the Management of PKPU Foundation were as follow:

c. Susunan Dewan Pengurus & Direksi (lanjutan)

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

Dewan Pengawas
- Suryama M. Sastra, Psi
- Surahman Hidayat, Dr.
- Sahabudin, Ak.

Dewan Pengurus
- Ahmad Zaki, Ak.
- Agung Notowiguno, SE.
- Dedi Sularso, AMKL.
- Wildhan Dewayana, ST., MM.
- Sri Adi Bramasetia, S.Kom.

Dewan Direksi
- Agung Notowiguno, SE.
- Wildhan Dewayana, ST., MM.
- Nana Sudiana
- Rully Barlian Thamrin, ST., MM.
- Eddy Nursantio, SE., Ak.
- Tomy Hendrajati, ST.
- 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.

c. The Composition of Board of Trustees and Management (continued)

Board of Counselors
Agus Nurhadi, DR.
Naharus Surur, Dr., M.Kes.
Ahmad Satori Ismail, DR.
Abdul Hasib Hasan, Lc.
Salim Segaf Al Jufri, DR.
Hardiyono, Drg.

Board of Oversights
Suryama M. Sastra, Psi.
Surahman Hidayat, Dr.
Sahabudin, Ak.

Board of Trustees
Ahmad Zaki, Ak.
Agung Notowiguno, SE.
Dedi Sularso, AMKL.
Wildhan Dewayana, ST., MM.
Sri Adi Bramasetia, S.Kom.

Board of Directors
Agung Notowiguno, SE.
Wildhan Dewayana, ST., MM.
Nana Sudiana
Rully Barlian Thamrin, ST., MM.
Eddy Nursantio, SE., Ak.
Tomy Hendrajati, ST.
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 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 standar 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.

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

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 standards in Indonesia.

a. Basis for Preparation of The Financial Statements

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

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

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING (lanjutan)

a. Dasar Penyusunan Laporan (lanjutan)

- 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 laporan posisi keuangan.

- 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.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a. Basis for Preparation of The Financial Statements (continued)

- *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 statements of financial position.*

- *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.

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.

Expressed in Rupiah

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING (lanjutan)

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 presentase penyusutan tahunan dari harga perolehan sebagai berikut :

2. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)*

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*

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 pengelola.

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. Penjabaran Mata Uang Asing

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

Pada tanggal laporan posisi keuangan, 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 :

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 statements of financial position 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 :

	2013	2012	
Dollar Amerika (USD)	12.270	9.670	*United States Dollar (USD)*
Yen Jepang (JPY)	116	112	*Japanesse Yen (JPY)*
Ringgit Malaysia (MYR)	3.725	3.160	*Malaysian Ringgit (MYR)*
Euro Eropa (EUR)	16.868	12.810	*European Euro (EUR)*
Poundsterling Inggris (GBP)	20.218	15.579	*England Poundsterling (GBP)*
Dollar Canada (CAD)	11.445	9.722	*Canadian Dollar (CAD)*
Dollar Australia (AUD)	10.852	10.025	*Australian Dollar (AUD)*
Real Saudi Arabia (SAR)	3.272	2.578	*Saudi Arabian Real (SAR)*
Won Korea Selatan (KRW)	12	9	*South Korean Won (KRW)*
Dirham Uni Emirat Arab (AED)	3.326	2.695	*United Arab Emirates Dirham (AED)*
Lira Turki (TL)	5.722	5 258.45	*Turkish Lira (TL)*
Dollar Singapura (SGD)	9.668	7.907	*Singapore Dollar (SGD)*
Dollar Hongkong (HKD)	1.582	1.247	*Hongkong Dollar (HKD)*
Dollar Taiwan (TWD)	409	332	*Taiwan Dollar (TWD)*
Pound Mesir	1.759		*Mesir Pound(EGP)*
Peso Philipina	277		*Philipina (Pheso)*
Israeki Sheqel	3.508		*Israel Sheqe (ILS)*

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING (lanjutan)

h. Penggunaan Estimasi oleh Manajemen

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

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;
(b) nilai wajar, jika dalam bentuk nonkas.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

h. Management's Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting standards 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. 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;
(b) the fair value, if in the form of noncash. "

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.

3. IKHTISAR KEBIJAKAN PENYALURAN DAN KINERJA (lanjutan)

Kebijakan Penyaluran Zakat, Infak/Sedekah

b. Infak/sedekah (lanjutan)

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.
- Pelaksanaan 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.

3. SUMMARY OF THE EXPENDITURE POLICY AND PERFORMANCE (continued)

Policy of Zakah, Infaq/Sedekah Expenditure (continued)

b. Infaq/Shodaqoh (continued)

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.*

Expressed in Rupiah

4. KAS DAN SETARA KAS

4. *CASH AND CASH EQUIVALENT*

Jumlah kas dan setara kas yang disajikan dalam laporan posisi keuangan adalah saldo kas dan bank kantor pusat per 31 Desember 2013 dan 2012 sebagai berikut :

The amount of cash and cash equivalent which is stated at the statements of financial position is balance cash and bank on the head office as of December 31, 2013 and 2012 as follows:

	2013	2012	
Kas			*Cash*
- Rupiah	582.153.779	1.741.025.463	*- Rupiah*
- Dollar Amerika (US $)	50.864.689	137.816.834	*- United States Dollar (USD)*
- Yen Jepang (JPY)	28.287.103	21.329.666	*- Japanesse Yen (JPY)*
- Ringgit Malaysia (MYR)	4.564.899	23.042.189	*- Malaysian Ringgit (MYR)*
- Euro Eropa (Eur)	284.156.203	146.877.876	*- European Euro (Eur)*
- Poundsterling Inggris (GBP)	10.450.248	15.890.437	*- Great Britain Puoundsterling (GBP)*
- Dollar Australia (AUD)	-	5.714.469	*- Australian Dollar (AUD)*
- Real Saudi Arabia (SAR)	37.641.732	1.704.385	*- Saudi Arabian Real (SAR)*
- Won Korea Selatan (KRW)	1.235.850	2.953.623	*- Won South Korea (KRW)*
- Dirham Uni Emitare Arab (AED)	3.321	143.440.883	*- United Arab Emirates (AED)*
- Dollar Singapura (SGD)	414.004	2.689.210	*- Dollar Singapore (SGD)*
- Lira Turki (TRY)	2.643.766	-	*- Lira Turkiye (TRY)*
- Dollar Taiwan (TWD)	-	1.661.900	*-Taiwan Dollar (TWD)*
- Dollar Hongkong (HKD)	29.866	3.743	*-Hongkong Dollar (HKD)*
- Pound Mesir (EGP)	8.769	-	*- Egypt Pound (EGP)*
- Peso Philipina (PHP)	3.173.566	-	*- Philipina Peso (PHP)*
- Sheqel Israel (ILS)	91.330	-	*- Israel Sheqel(ILS)*
Jumlah Kas	**1.005.719.125**	**2.244.150.678**	***Total Cash***
Bank			***Bank***
- Rupiah			***- Rupiah***
Bank Mandiri	6.773.826.468	5.575.948.766	*Mandiri Bank*
Bank Central Asia	1.401.900.474	2.533.667.552	*Central Asia Bank*
Bank Negara Indonesia	442.384.777	1.904.755.219	*Negara Indonesia Bank*
Bank Negara Indonesia Syariah	717.155.822	1.719.179.966	*Syariah Negara Indonesia Bank*
Bank Syariah Mandiri	3.295.361.882	3.021.702.180	*Syariah Mandiri Bank*
Bank CIMB Niaga	40.744.561	1.442.849	*CIMB Niaga Bank*
Bank CIMB Niaga Syariah	167.910.416	962.964.463	*Syariah CIMB Niaga Bank*
Bank Muamalat Indonesia	2.465.693.587	2.232.848.908	*Muamalat Indonesia Bank*
Bank Permata	66.204.678	301.290.344	*Permata Bank*
Bank Permata Syariah	618.041.767	222.555.872	*Syariah Permata Bank*
Bank Danamon Syariah	621.664.278	443.179.281	*Syariah Danamon Bank*
Bank Syariah Mega Indonesia	2.244.836.124	2.064.168.972	*Syariah Mega Indonesia Bank*
Bank Rakyat Indonesia	475.934.353	206.741.571	*Rakyat Indonesia Bank*
Bank Rakyat Indonesia Syariah	169.577.006	44.932.696	*Syariah Rakyat Indonesia Bank*
Bank Tabungan Negara Syariah	202.433.374	82.783.006	*Syariah Tabungan Negara Bank*
Bank Tabungan Negara	604.585	-	*Tabungan Negara Bank*
Bank Bukopin Syariah	68.869.911	97.142.693	*Syariah Bukopin Bank*
Bank HSBC	1.148.011.427	60.036.869	*HSBC Bank*
Bank HSBC Amanah	-	971.192.334	*Amanah HSBC Bank*
Bank Internasional Indonesia Syariah	33.739.577	32.847.782	*Syariah Indonesia International Bank*
Bank ICB Bumiputra	74.697.364	30.024.536	*ICB Bumiputera Bank*
Bank Pembangunan Daerah Syariah	228.339.196	-	*Syariah Pembangunan Daerah Bank*
Bank Pembangunan Daerah	305.192.677	-	*Pembangunan Daerah Bank*
Bank Jabar Banten Syariah	-	437.335.194	*Syariah Jabar Banten Bank*
Bank Jateng	-	27.698.993	*Jateng Bank*
Bank Jatim	-	50.000.000	*Jatim Bank*
Bank Sumut	-	132.846.785	*Sumut Bank*
Bank Safir	-	38.257.041	*Safir Bank*
Bank Bengkulu	-	11.388.478	*Bengkulu Bank*
Bank Nagari Syariah	-	289.910.512	*Syariah Nagari Bank*
Bank/Lembaga Keuangan Lainnya	516.687.157	138.989.148	*Other Bank/Finance*
Jumlah Bank - Rupiah	**22.079.811.462**	**23.635.832.010**	***Total Bank - Rupiah***

Expressed in Rupiah

4. KAS DAN SETARA KAS (lanjutan)

4. CASH AND CASH EQUIVALENT (continued)

	2013	2012	
- US Dollar			***- US Dollar***
Bank Negara Indonesia	2,374,719,365	1,681,100,200	*Negara Indonesia Bank*
Bank HSBC	772,674,118	60,679,250	*HSBC Bank*
Bank HSBC Amanah	-	547,216,210	*Amanah HSBC Bank*
Jumlah Bank - US Dollar	**3,147,393,483**	**2,288,995,660**	***Total Bank - US Dollar***
- Euro			*- Euro*
Bank Negara Indonesia	2,692,092,526	2,640,275,343	*Negara Indonesia Bank*
Jumlah Bank - Euro	**2,692,092,526**	**2,640,275,343**	***Total Bank - Euro***
Jumlah Bank	**27,919,297,471**	**28,565,103,013**	***Total Bank***
Setara Kas			***Cash Equivalent***
Deposito	200,000,000	-	
Emas, Perak dan Barang	206,464,124	412,200,000	*Gold, Silver and Other*
Berharga (taksiran nilai)	3,985,000	81,154,200	*Valuable things (estimate value)*
Jumlah Setara Kas	**410,449,124**	**493,354,200**	***Total Cash Equivalent***
Total Kas dan Setara Kas	**29,335,465,720**	**31,302,607,893**	***Total Cash and Cash Equivalent***

5. PIUTANG

Jumlah piutang yang disajikan dalam laporan posisi keuangan adalah saldo piutang kantor pusat per 31 Desember 2013 dan 2012, sebagai berikut :

5. ACCOUNTS RECEIVABLE

The amount of accounts receivable which is stated at the statements of financial position is balance account receivables on the head as of 31 December 2013 and 2012, as follows :

	2013	2012	
Piutang Karyawan	1,083,422,157	944,273,532	*Employees Receivable*
Piutang Pihak Ketiga	2,107,786,576	1,195,718,225	*Third Parties Receivable*
Total Piutang	**3,191,208,733**	**2,139,991,757**	***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

6. ADVANCE FOR ACTIVITIES

	2013	2012	
Uang Muka Kerja	3,441,194,958	3,428,826,541	*Advance for Activities*
Total Uang Muka Kerja	**3,441,194,958**	**3,428,826,541**	***Total Advance for Activities***

7. BIAYA DIBAYAR DI MUKA

7. PREPAID EXPENSES

	2013	2012	
Biaya Dibayar Di Muka PKPU Pusat	1,021,783,045	604,931,958	*Prepaid expenses PKPU Head Office*
Sewa Kantor PKPU Bandung	153,906,250	82,031,250	*PKPU Bandung Office Rent*
Biaya Dibayar Di Muka PKPU Semarang	131,164,083	170,416,964	*Prepaid expenses PKPU Semarang*
Sewa Kantor PKPU Surabaya	4,291,667	55,791,667	*PKPU Surabaya Office Rent*
Sewa Kantor PKPU Yogyakarta	141,875,000	59,375,000	*PKPU Yogyakarta Office Rent*
Sewa Kantor PKPU Aceh	50,000,000	15,000,000	*PKPU Aceh Office Rent*
Sewa Kantor PKPU Medan	45,000,000	20,416,667	*PKPU Medan Office Rent*
Sewa Kantor PKPU Bengkulu	6,562,500	-	*PKPU Bengkulu Office Rent*
Sewa Kantor PKPU Padang	59,175,033	56,866,067	*PKPU Padang Office Rent*
Sewa Kantor PKPU Bukittinggi	18,850,000	-	*PKPU Bukittinggi Office Rent*
Biaya Dibayar Di Muka PKPU Balikpapan	231,113,709	-	*Prepaid expenses PKPU Balikpapan*
Total Biaya Dibayar Di Muka	**1,863,721,287**	**1,064,829,573**	***Total Prepaid Payment***

Expressed in Rupiah

8. PERSEDIAAN DONASI

8. SUPPLIES DONATION

	2013	2012	
Persediaan Donasi	78.388.850	-	*Supplies Donation*
Total Persediaan Donasi	**78.388.850**	**-**	***Total Supplies Donation***

9. INVESTASI

Jumlah investasi yang disajikan dalam laporan posisi keuangan adalah investasi jangka panjang yang dilakukan oleh kantor Pusat. Berikut ini adalah rincian investasi per 31 Desember 2013 dan 2012.

9. INVESTMENT

The amount of investments which is stated at the statements of financial position is long term invested by head. Presented below is the list of investment as of December 31, 2013 and 2012.

	2013	2012	
Kantor Pusat			***Head Office***
Investasi Perumahan Karyawan	826.961.453	920.631.853	*Developer*
Klinik As Syifa	370.000.000	370.000.000	*Klinik Assyifa*
Investasi Lain PKPU Pusat	856.841.000	867.841.000	*Others Investment PKPU Pusat*
PKPU Semarang	222.506.000	100.000.000	*PKPU Semarang*
PKPU Surabaya	46.000.000	-	*PKPU Surabaya*
PKPU Padang	106.600.000	106.600.000	*PKPU Padang*
PKPU Bengkulu	453.448.420	453.448.420	*PKPU Bengkulu*
PKPU Medan	18.000.000	18.000.000	*PKP Medan*
Total Investasi	**2.900.356.873**	**2.836.521.273**	***Total Investment***

Expressed in Rupiah

10. ASET TETAP

Jumlah aset tetap dan akumulasi depresiasi yang disajikan dalam laporan posisi keuangan adalah aset tetap tidak terikat dan akumulasi depresiasi kantor pusat per 31 Desember 2013 dan 2012 sebagai berikut :

10. FIXED ASSETS

Amount of fixed assets and accumulated depreciation which is stated at the statements of financial position is unrestricted fixed assets and accumulated depreciation on the head office as of December 31, 2013 and 2012 as follows:

Periode per 31 Desember 2013 — *Period ended as of December 31, 2013*

	Saldo Awal *Beginning Balance*	Penambahan *Addition*	Pengurangan *Disposal*	Reklasifikasi *Reclassification*	Saldo Akhir *Ending Balance*	
Nilai Perolehan						***Acquisition Cost***
Tanah	1.490.177.000	-	-		1.490.177.000	*Land*
Bangunan	923.802.045	-	-		923.802.045	*Buildings*
Kendaraan Bermotor	2.640.920.300	52.500.000	102.000.000	138.400.000	2.729.820.300	*Motor Vehicles*
Peralatan	4.197.273.793	781.685.542	2.875.000	(35.400.000)	4.940.684.335	*Equipment*
	9.252.173.138	**834.185.542**	**104.875.000**	**103.000.000**	**10.084.483.680**	
Akumulasi Penyusutan						***Accumulated Depreciation***
Bangunan	619.865.771	47.593.544	-	-	667.459.315	*Buildings*
Kendaraan Bermotor	1.684.640.770	532.885.251	96.000.000	16.660.000	2.138.186.021	*Motor Vehicles*
Peralatan	2.620.041.227	650.562.074	2.875.000	(16.660.000)	3.251.068.301	*Equipment*
	4.924.547.768	**1.231.040.869**	**98.875.000**	**-**	**6.056.713.637**	
Saldo Buku	**4.327.625.370**				**4.027.770.043**	***Book Value***

Penjualan aset tetap berupa kendaraan dengan nilai perolehan dan akumulasi sebesar Rp87.000.000 dan terjual sebesar Rp75.000.000. Penghapusan aset tetap atas peralatan dengan nilai perolehan dan akumulasi sebesar Rp2.875.000. Penghapusan kendaraan dengan nilai perolehan Rp15.000.000 dan akumulasi sebesar Rp9.000.000.

Terdapat reklasifikasi kendaraan dari persediaan donasi berupa mobil sebesar Rp103.000.000

Fixed asset sales in the form of a vehicle with the value of the acquisition and accumulation of Rp87.000.000 and sold out Rp75.000.000. Removal of equipment at a value of the acquisition and accumulation of Rp2.875.000. Removal of vehicle at a value acquisition of Rp15.000.000 and an accumulation of Rp9.000.000.

There is reclassified from inventory of vehicles such as cars donation of Rp103.000.000

Periode per 31 Desember 2012 — *Period ended as of December 31, 2012*

	Saldo Awal *Beginning Balance*	Penambahan *Addition*	Pengurangan *Disposal*	Reklasifikasi *Reclassification*	Saldo Akhir *Ending Balance*	
Nilai Perolehan						***Acquisition Cost***
Tanah	1.580.801.000	-	90.624.000	-	1.490.177.000	*Land*
Bangunan	1.567.987.545	-	644.185.500	-	923.802.045	*Buildings*
Kendaraan Bermotor	2.572.097.700	68.822.600	-	-	2.640.920.300	*Motor Vehicles*
Peralatan	3.509.958.493	726.040.300	38.725.000	-	4.197.273.793	*Equipment*
	9.230.844.738	**794.862.900**	**773.534.500**	**-**	**9.252.173.138**	
Akumulasi Penyusutan						***Accumulated Depreciation***
Bangunan	587.479.645	32.386.127	-	-	619.865.772	*Buildings*
Kendaraan Bermotor	1.359.647.451	325.712.686	719.368	-	1.684.640.769	*Motor Vehicles*
Peralatan	2.132.358.050	574.499.274	86.816.097	-	2.620.041.227	*Equipment*
	4.079.485.146	**932.598.087**	**87.535.465**	**-**	**4.924.547.768**	
Saldo Buku	**5.151.359.592**				**4.327.625.370**	***Book Value***

Penjualan aset tetap berupa tanah dan bangunan sebesar Rp1.505.966.000

Sales of fixed assets in the form of land and building amounting to Rp1.505.966.000

Expressed in Rupiah

11. ASET TETAP KELOLAAN

Jumlah aset tetap dan akumulasi depresiasi yang disajikan dalam laporan posisi keuangan adalah aset tetap terikat dan akumulasi depresiasi kantor pusat per 31 Desember 2013 dan 2012 sebagai berikut :

11. MANAGED FIXED ASSETS

Amount of fixed assets and accumulated depreciation which is stated at the statements of financial position is restricted fixed assets and accumulated depreciation on the head office as of December 31, 2013 and 2012 as follows:

Periode per 31 Desember 2013 — *Periode ended as of December 31, 2013*

	Saldo Awal *Beginning Balance*	Penambahan *Addition*	Pengurangan *Disposal*	Reklasifikasi *Reclassification.*	Saldo Akhir *Ending Balance*	
Nilai Perolehan						***Acquisition Cost***
Tanah	2.687.519.000	-	-	-	2.687.519.000	*Land*
Bangunan	9.301.510.975	1.055.000.000	-	-	10.356.510.975	*Buildings*
Kendaraan Bermotor	6.283.435.735	541.535.000	-	-	6.824.970.735	*Motor Vehicles*
Peralatan	1.040.621.000	117.183.000	-	-	1.157.804.000	*Equipment*
	19.313.086.710	**1.713.718.000**	**-**	**-**	**21.026.804.710**	
Akumulasi Penyusutan						***Accumulated Depreciation***
Bangunan	3.275.635.027	514.992.215	-	-	3.790.627.242	*Buildings*
Kendaraan Bermotor	5.515.946.834	388.080.655	-	-	5.904.027.489	*Motor Vehicles*
Peralatan	816.570.559	80.609.957	-	-	897.180.516	*Equipment*
	9.608.152.420	**983.682.827**	**-**	**-**	**10.591.835.247**	
Saldo Buku	**9.704.934.290**				**10.434.969.463**	***Book Value***

Periode per 31 Desember 2012 — *Periode ended as of December 31, 2012*

	Saldo Awal *Beginning Balance*	Penambahan *Addition*	Pengurangan *Disposal*	Reklasifikasi *Reclassification*	Saldo Akhir *Ending Balance*	
Nilai Perolehan						***Acquisition Cost***
Tanah	2.540.594.000	146.925.000	-	-	2.687.519.000	*Land*
Bangunan	9.301.510.975		-	-	9.301.510.975	*Buildings*
Kendaraan Bermotor	6.027.935.735	255.500.000	-	-	6.283.435.735	*Motor Vehicles*
Peralatan	961.118.000	79.503.000	-	-	1.040.621.000	*Equipment*
	18.831.158.710	**481.928.000**	**-**	**-**	**19.313.086.710**	
Akumulasi Penyusutan						***Accumulated Depreciation***
Bangunan	2.810.559.478	465.075.549	-	-	3.275.635.027	*Buildings*
Kendaraan Bermotor	4.835.293.537	680.653.297	-	-	5.515.946.834	*Motor Vehicles*
Peralatan	736.628.176	80.209.883	267.500	-	816.570.559	*Equipment*
	8.382.481.191	**1.225.938.729**	**267.500**	**-**	**9.608.152.420**	
Saldo Buku	**10.448.677.519**				**9.704.934.290**	***Book Value***

Expressed in Rupiah

12. SALDO DANA BERSIH

Jumlah Saldo Dana yang disajikan dalam laporan posisi keuangan adalah saldo dana zakat, infaq umum, kemanusiaan, kemitraan, proyek, wakaf, non halal dan pengelola kantor pusat per 31 Desember 2013 dan 2012.

SALDO DANA BERSIH TERIKAT

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

12. NET FUND BALANCE

Amount of fund balance which is stated at the statements of financial position is fund balance of zakah, general infaq, humanity, partnership, project, wakaf, non-halal, and management on the head office as of December 31, 2013 and 2012.

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.

	2013	2012	
a. Saldo Dana Zakat			***a. Zakah Fund Balance***
Penerimaan Zakat			***Incoming Zakah***
Zakat	39.525.687.528	35.721.419.688	*Zakah*
Bagi Hasil Penempatan Dana - Zakat	41.067.010	16.743.638	*Profit Sharing of Zakat Fund Placement*
	39.566.754.538	35.738.163.326	
Penyaluran Program			***Program Expenditure***
Fakir Miskin	17.806.512.954	13.504.233.460	*Fakir Miskin*
Riqob	150.000	-	*Riqob*
Ghorimin	59.800.000	16.601.500	*Ghorimin*
Mualaf	6.248.300	15.841.500	*Mualaf*
Fisabilillah	14.712.561.088	9.945.334.273	*Fisabilillah*
Ibnu Sabil	38.466.000	9.682.500	*Ibnu Sabil*
Jumlah Penyaluran Program	32.623.738.342	23.491.693.233	***Total Program Expenditure***
Alokasi Aset Kelolaan	-	-	*Allocation Managed Assets*
Jumlah Penyaluran Zakat	32.623.738.342	23.491.693.233	***Total Zakah Expenditure***
Kenaikan (Penurunan) Dana Bersih	6.943.016.196	12.246.470.093	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	19.043.024.583	11.261.731.951	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	25.986.040.779	23.508.202.044	*Net Fund at The End of The Year*
Transfer Antar Dana	-	-	*Inter-Fund Transfer*
Transfer Ke Dana Pengelola	(4.940.710.941)	(4.465.177.461)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	21.045.329.838	19.043.024.583	***Fund Balance at The End of The Year***

Expressed in Rupiah

12. SALDO DANA BERSIH (lanjutan) / 12. *NET FUND BALANCE (continued)*

SALDO DANA BERSIH TERIKAT (lanjutan) / *RESTRICTED NET FUND BALANCE (continued)*

	2013	2012	
b. Saldo Dana Kemanusiaan			***b. Humanity Fund Balance***
Penerimaan Kemanusiaan			***Incoming Humanity***
Kemanusiaan	23.083.763.901	18.917.323.393	*Humanity*
Penyaluran Program			***Program Expenditure***
Program Kemanusiaan	14.619.610.508	10.707.601.282	*Rescue Program*
Program Rehabilitasi	376.133.400	396.833.495	*Rehabilitation Program*
Program Ekonomi	218.928.100	89.701.800	*Economic Program*
Program Pendidikan	3.285.513.587	833.231.324	*Education Program*
Program Kesehatan	2.138.497.546	1.133.032.876	*Health Program*
Program Dakwah	225.300.500	2.745.501.335	*Dakwah Program*
Jumlah Penyaluran Program	**20.863.983.641**	**15.905.902.112**	***Total Program Expenditure***
Alokasi Aset Kelolaan	-	-	*Allocation Managed Assets*
Jumlah Penyaluran Kemanusiaan	**20.863.983.641**	**15.905.902.112**	***Total Humanity Expenditure***
Kenaikan (Penurunan) Dana Bersih	2.219.780.260	3.011.421.281	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	784.995.240	295.475.987	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	**3.004.775.500**	**3.306.897.268**	***Net Fund at The End of The Year***
Transfer Antar Dana	-	-	*Inter-Fund Transfer*
Transfer Ke Dana Pengelola	(2.616.370.528)	(2.521.902.028)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	**388.404.972**	**784.995.240**	***Fund Balance at The End of The Year***

	2013	2012	
c. Saldo Dana Kemitraan			***c. Partnership Fund Balance***
Penerimaan Kemitraan			***Incoming Partnership***
Kemitraan	1.954.328.360	1.639.912.500	*Partnership*
Penyaluran Program			***Program Expenditure***
Program Kemanusiaan	89.410.178	345.729.962	*Rescue Program*
Program Ekonomi	192.875.050	63.032.000	*Economic Program*
Program Pendidikan	415.627.000	80.688.450	*Education Program*
Program Kesehatan	811.061.410	587.567.625	*Health Program*
Program Pembinaan Mental	374.356.000	196.471.500	*Spiritual Rehabilitation Program*
Program Pelatihan ZISWAF	-	-	*Education Zakah Program*
Jumlah Penyaluran Kemitraan	**1.883.329.638**	**1.273.489.537**	***Total Partnership Expenditure***
Kenaikan (Penurunan) Dana Bersih	70.998.722	366.422.963	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	2.186.483.211	1.984.051.498	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	**2.257.481.933**	**2.350.474.461**	***Net Fund at The End of The Year***
Transfer Antar Dana	-	-	*Inter-Fund Transfer*
Transfer Ke Dana Pengelola	(195.432.836)	(163.991.250)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	**2.062.049.097**	**2.186.483.211**	***Fund Balance at The End of The Year***

Expressed in Rupiah

12. SALDO DANA BERSIH (lanjutan) / 12. *NET FUND BALANCE (continued)*

SALDO DANA BERSIH TERIKAT (lanjutan) / *RESTRICTED NET FUND BALANCE (continued)*

	2013	2012	
d. Saldo Dana Proyek			***d. Project Fund Balance***
Penerimaan Proyek			***Incoming Project***
Proyek Umum & Qurban	54.412.065.225	42.535.169.507	*General Project & Qurbani*
Penyaluran Program			***Program Expenditure***
Pengeluaran Program Qurban	23.093.514.589	19.209.020.050	*Qurbani Program Expenditure*
Biaya Proyek Umum	24.261.526.851	18.399.724.181	*General Project Cost*
Jumlah Penyaluran Program	**47.355.041.440**	**37.608.744.231**	***Total Program Expenditure***
Alokasi Aset Kelolaan	-	-	*Allocation Managed Assets*
Jumlah Penyaluran Proyek	**47.355.041.440**	**37.608.744.231**	***Total Project Expenditure***
Kenaikan (Penurunan) Dana Bersih	7.057.023.785	4.926.425.276	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	2.127.786.662	1.043.851.718	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	**9.184.810.447**	**5.970.276.994**	***Net Fund at The End of The Year***
Transfer Antar Dana	-	-	*Inter-Fund Transfering*
Transfer Ke Dana Pengelola	(4.970.476.520)	(3.842.490.332)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	**4.214.333.927**	**2.127.786.662**	***Fund Balance at The End of The Year***

	2013	2012	
e. Saldo Dana Wakaf			***e. Wakaf Fund Balance***
Penerimaan Wakaf			***Incoming Wakaf***
Wakaf Uang	718.647.950	827.736.917	*Cash Wakaf*
Penempatan dana wakaf	122.384.807		*Wakaf Placement*
Kembali Investasi Perumahan	-	77.086.667	*Return on Wakaf Investment*
Jumlah Penerimaan Wakaf	**841.032.757**	**904.823.584**	***Total Incoming Wakaf***
Penyaluran Program	-	-	***Program Expenditure***
Pengelolaan Program Wakaf	490.001.000	658.500.200	*Administration Wakaf*
Jumlah Penyaluran Program	**490.001.000**	**658.500.200**	***Total Program Expenditure***
Kembali Dana Termanfaatkan	-	-	*Managed Valuable Fund*
Jumlah Penyaluran Wakaf	**490.001.000**	**658.500.200**	***Total Wakaf Expenditure***
Kenaikan (Penurunan) Dana Bersih	351.031.757	246.323.384	*Increase (Decrease) Net Fund Balance*
Dana Kelolaan Wakaf	-	-	*Managed Fund Wakaf*
Saldo Dana Bersih Awal Tahun	2.403.042.326	2.156.718.942	*Net Fund at The Beginning of The Year*
Saldo Dana Akhir Tahun	**2.754.074.083**	**2.403.042.326**	***Fund Balance at The End of The Year***

	2013	2012	
f. Saldo Dana Fasilitas Umum			***f. Public Facilities Fund Balance***
Penerimaan Dana Fasilitas Umum			***Incoming Public Facilities Fund***
Dana Fasiliatas Umum, Bunga Bank & Hadiah	250.650.872	381.205.389	*Public Facilities Fund, Bank nterest & Gift*
Penyaluran Program			***Program Expenditure***
Program Rehabilitasi	110.731.000	423.993.300	*General Rehabilitation Program*
Jumlah Penyaluran Program	**110.731.000**	**423.993.300**	***Total Program Expenditure***
Kenaikan (Penurunan) Dana Bersih	139.919.872	(42.787.911)	*Increase (Decrease) Net Fund Balance*
Transfer Antar Dana	-	-	*Inter-Fund Payable Payment*
Saldo Dana Bersih Awal Tahun	876.167.443	918.955.354	*Net Fund at The Beginning of The Year*
Saldo Dana Akhir Tahun	**1.016.087.315**	**876.167.443**	***Fund Balance at The End of The Year***
JUMLAH SALDO DANA BERSIH TERIKAT	**31.480.279.232**	**27.421.499.465**	***TOTAL RESTRICTED NET FUND BALANCE***

Expressed in Rupiah

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.

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.

	2013	2012	
g. Saldo Dana Infaq			***g. General Infaq Fund Balance***
Penerimaan Infaq			***Incoming General Infaq***
Infaq & Shodaqoh	6.475.630.008	6.123.955.992	*Infaq & Shodaqoh*
Penyaluran Program			***Program Expenditure***
Program Kemanusiaan	540.436.242	184.363.900	*Rescue Program*
Program Sosialisasi Zakat	4.911.340.798	2.945.616.055	*Zakah Education Program*
Jumlah Penyaluran Program	**5.451.777.040**	**3.129.979.955**	***Total Program Expenditure***
Alokasi Aset Kelolaan	983.682.826	1.225.938.728	*Allocation Managed Assets*
Jumlah Penyaluran Infaq	**6.435.459.866**	**4.355.918.683**	***Total Infaq Expenditure***
Kenaikan (Penurunan) Dana Bersih	40.170.142	1.768.037.310	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	12.782.078.126	12.836.932.465	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	**12.822.248.268**	**14.604.969.775**	***Net Fund at The End of The Year***
Dana Kelolaan Infaq	-	-	*Managed Infaq Fund*
Transfer Ke Dana Pengelola	(1.942.689.002)	(1.822.891.649)	*Management Fund Transfering*
Saldo Dana Akhir Tahun	**10.879.559.266**	**12.782.078.126**	***Fund Balance at The End of The Year***

	2013	2012	
h. Saldo Dana Pengelola			***h. Management Fund Balance***
Penerimaan Pengelola			***Incoming Management Fund***
Bagi Hasil Investasi	202.515.930	145.034.731	*Return on Investment*
Lain - Lain	1.344.125.588	1.335.412.526	*Others*
Jumlah Penerimaan Pengelola	**1.546.641.518**	**1.480.447.257**	***Total Incoming Management Fund***
Penyaluran Operasional			***Operational Expenditure***
Pengembangan SDM	691.707.450	537.929.350	*Human Resources Expenditure*
Gaji & Kesejahteraan Karyawan	7.743.583.189	5.578.142.219	*Personnel Expenditure*
Biaya Pengembangan Organisasi	919.672.888	755.544.600	*Organization Development Expenditure*
Biaya Perlengkapan	1.336.195.295	780.269.430	*Supplies Expenditure*
Biaya Kebutuhan Rumah Tangga Kantor	3.365.551.395	1.943.182.546	*Household Work Epxenditure*
Biaya Perjalanan Dinas	266.734.344	302.942.759	*Official Travel Expenditure*
Biaya Pemeliharaan Aset	1.056.473.999	524.665.372	*Maintenance of Assets Expenditure*
Biaya Transportasi	824.227.992	648.464.070	*Transportations Expenditure*
Biaya Legal & Pajak	24.773.596	160.788.766	*Legality and Taz Expenditure*
Biaya Administrasi Bank	161.085.971	130.819.057	*Bank Administration Expenditure*
Biaya Penyusutan Aset tetap	1.231.040.869	932.598.088	*Fix Assets Depreciation Expenses*
Biaya lain-lain	279.796.035	33.869.047	*Others Expenditure*
Jumlah Penyaluran Pengelola	**17.900.843.023**	**12.329.215.304**	***Total Management Expenditure***
Kenaikan (Penurunan) Dana Bersih	(16.354.201.505)	(10.848.768.047)	*Increase (Decrease) Net Fund Balance*
Saldo Dana Bersih Awal Tahun	14.601.759.108	12.634.074.434	*Net Fund at The Beginning of The Year*
Saldo Dana Bersih Akhir Tahun	**(1.752.442.397)**	**1.785.306.387**	***Net Fund at The End of The Year***
Transfer dari/ke dana lain	-	-	*Transfer from/to other funds*
Terima Transfer Dana Pengelola	14.665.679.827	12.816.452.721	*Management Fund Transfering In*
Saldo Dana Akhir Tahun	**12.913.237.430**	**14.601.759.108**	***Fund Balance at The End of The Year***
JUMLAH SALDO DANA BERSIH TIDAK TERIKAT	23.792.796.696	27.383.837.235	*TOTAL UNRESTRICTED NET FUND BALANCE*
JUMLAH SALDO DANA BERSIH	55.273.075.928	54.805.336.700	*TOTAL NET FUND BALANCE*

Expressed in Rupiah

13. PENERIMAAN DANA

Jumlah Penerimaan dana yang disajikan dalam laporan aktivitas untuk periode yag berakhir 31 December 2013 dan 2012 adalah penerimaan dana kantor pusat yang meliputi penerimaan dana terikat dan tidak terikat sebagai berikut:

13. INCOMING RESOURCES

Amount of incoming resources which is stated at the statement of activities for the year ended December 31, 2013 and 2012 is incoming resources from head office included incoming restricted fund and unrestricted fund as follows:

	2013	2012	
PENERIMAAN DANA TERIKAT			*RESTRICTED FUND*
a. ZAKAT			*a. ZAKAH*
Zakat Maal	21.857.377.999	19.722.598.435	*Prosperity Zakah*
Zakat Profesi	12.577.873.959	10.848.250.799	*Profession Zakah*
Zakat Perniagaan	2.571.915.066	2.550.182.055	*Trading Zakah*
Zakat Hadiah	41.920.400	55.394.075	*Gift Zakah*
Zakat Pertanian	36.221.500	15.198.000	*Agriculturist Zakah*
Zakat Fitrah	1.726.652.810	1.967.987.778	*Zakah Al Fitr*
Zakat Rikaz	27.900.700	21.491.200	*Rikaz Zakah*
Zakat Investasi	137.170.985	61.776.805	*Invesment Zakah*
Zakat Peternakan	11.109.000	7.027.000	*Farm Zakah*
Zakat Pertambangan	3.742.000	-	*Mining Zakah*
Fidyah	533.803.109	471.513.542	*Fidyah*
Penempatan Dana Zakat	41.067.010	16.743.637	*Zakah Placement*
Jumlah Penerimaan Zakat	**39.566.754.538**	**35.738.163.326**	***Total Incoming Zakah***
b. KEMANUSIAAN			*b. HUMANITY*
Peduli Umum	11.919.824.227	11.898.633.137	*General Care*
Peduli Yatim Janda	5.023.809.158	3.070.396.190	*Orphan Widow Care*
Peduli Dunia Islam	2.174.047.193	3.467.099.074	*Islamic World Care*
Peduli Bencana	3.930.260.278	445.050.155	*Disaster Care*
Penempatan dana Infaq Shodaqoh Terikat	35.823.045	36.144.837	*Infaq Shodaqoh Fund Palcement*
Jumlah Penerimaan Kemanusiaan	**23.083.763.901**	**18.917.323.393**	***Total Incoming Humanity***
c. KEMITRAAN			*c. PARTNERSHIP*
Kemitraan Pendidikan	468.995.500	128.008.000	*Partnership of Education*
Kemitraan Ekonomi	165.600.000	329.360.000	*Partnership of Economic*
Kemitraan Kesehatan	896.646.460	470.677.900	*Partnership of Health*
Kemitraan Dakwah	261.723.000	990.000	*Partnership of Dakwah*
Kemitraan Kemanusiaan	161.363.400	710.876.600	*Partnership of Humanity*
Jumlah Penerimaan Kemitraan	**1.954.328.360**	**1.639.912.500**	***Total Incoming Partnership***
d. PROYEK			*d. PROJECT*
Penerimaan Qurban Reguler	22.964.395.189	20.126.326.623	*Regular Qurbani Incoming Fund*
Proyek Umum	31.447.670.036	22.408.842.884	*General Project*
Jumlah Penerimaan Proyek	**54.412.065.225**	**42.535.169.507**	***Total Incoming Project***
e. WAKAF			*e. WAKAF*
Wakaf Uang	718.647.950	827.736.917	*Cash Wakaf*
Penempatan Dana Wakaf	122.384.807	-	*Wakaf Placement*
Kembali Investasi Wakaf	-	77.086.667	*Return on Wakaf Investment*
Jumlah Penerimaan Wakaf	**841.032.757**	**904.823.584**	***Total Incoming Wakaf***
f. DANA FASILITAS UMUM			*f. PUBLIC FACILITIES FUND*
Dana Fasilitas Umum	121.331.872	165.810.523	*Public Facilities Fund, & Gift*
Bunga Bank	129.319.000	215.394.866	*Bank Interest*
Jumlah Penerimaan Fasilitas Umum	**250.650.872**	**381.205.389**	***Total Incoming Public Facilities***
TOTAL PENERIMAAN TERIKAT	120.108.595.653	100.116.597.699	*TOTAL RESTRICTED FUND*

Expressed in Rupiah

13. PENERIMAAN DANA (lanjutan) / *13. INCOMING RESOURCES (continued)*

	2013	2012	
PENERIMAAN DANA TIDAK TERIKAT			***UNRESTRICTED FUND***
g. INFAQ UMUM			***g. GENERAL INFAQ***
Infaq & Shodaqoh	6.475.630.008	6.123.955.992	*Infaq & Shodaqoh*
Bagi Hasil Investasi	-	-	*Return On Investment*
Jumlah Penerimaan Infaq Umum	6.475.630.008	6.123.955.992	***Total Incoming General Infaq***
h. BAGI HASIL INVESTASI			***h. RETURN ON INVESTMENT***
Bagi Hasil Bank Syariah	107.650.630	64.443.531	*Profit Sharing from Syariah Bank*
Bagi Hasil Investasi	94.865.300	80.591.200	*Return on Investment*
Jumlah Penerimaan Bagi Hasil Investasi	202.515.930	145.034.731	***Total Incoming Return on Investment***
i. LAIN - LAIN			***i. OTHERS***
Lain - Lain	1.344.125.588	1.335.412.526	*Others*
Jumlah Penerimaan Lain-lain	1.344.125.588	1.335.412.526	***Total Incoming Others***
JUMLAH PENERIMAAN TIDAK TERIKAT	8.022.271.526	7.604.403.249	***TOTAL UNRESTRICTED FUND***
TOTAL PENERIMAAN DANA	128.130.867.179	107.721.000.948	***TOTAL INCOMING RESOURCES***

14. PENYALURAN DANA / *14. EXPENDED RESOURCES*

Jumlah penyaluran dana yang disajikan dalam laporan aktivitas untuk periode yang berakhir 31 Desember 2013 dan 2012 adalah penyaluran dana kantor pusat yang meliputi penyaluran dana terikat dan tidak terikat sebagai berikut:

Amount of expended resources which is stated at the statement of activities for the year ended December 31, 2013 and 2012 is expended resources from head office included expended restricted fund and unrestricted fund as follows:

	2013	2012	
PENYALURAN DANA TERIKAT			***RESTRICTED EXPENDITURE***
a. PENYALURAN ZAKAT			***a. ZAKAH EXPENDITURE***
Penyaluran Program (Asnaf)			*Program Expenditure (Asnaf)*
Fakir Miskin	17.806.512.954	13.504.233.460	*Fakir Miskin*
Riqob	150.000	-	*Riqob*
Ghorimin	59.800.000	16.601.500	*Ghorimin*
Mualaf	6.248.300	15.841.500	*Mualaf*
Fisabilillah	14.712.561.088	9.945.334.273	*Fisabilillah*
Ibnu Sabil	38.466.000	9.682.500	*Ibnu Sabil*
Jumlah Penyaluran Zakat	32.623.738.342	23.491.693.233	***Total Zakah Expenditure***
b. PENYALURAN KEMANUSIAAN			***b. HUMANITY EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Program Kemanusiaan	14.619.610.508	10.707.601.282	*Rescue Program*
Program Rehabilitasi	376.133.400	396.833.495	*General Rehabilitation Program*
Program Ekonomi	218.928.100	89.701.800	*Economic Program*
Program Pendidikan	3.285.513.587	833.231.324	*Education Program*
Program Kesehatan	2.138.497.546	1.133.032.876	*Health Program*
Program Dakwah	225.300.500	2.745.501.335	*Dakwah Program*
Jumlah Penyaluran Kemanusiaan	20.863.983.641	15.905.902.112	***Total Humanity Expenditure***

Expressed in Rupiah

14. PENYALURAN DANA (lanjutan) / 14. EXPENDED RESOURCES (continued)

	2013	2012	
c. PENYALURAN KEMITRAAN			***c. PARTNERSHIP EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Program Kemanusiaan	89.410.178	345.729.962	*Rescue Program*
Program Ekonomi	192.875.050	63.032.000	*Economic Program*
Program Pendidikan	415.627.000	80.688.450	*Education Program*
Program Kesehatan	811.061.410	587.567.625	*Health Program*
Program Pembinaan Mental	374.356.000	196.471.500	*Spiritual Rehabilitation Program*
Jumlah Penyaluran Kemitraan	**1.883.329.638**	**1.273.489.537**	***Total Partnership Expenditure***
d. PENYALURAN PROYEK			***d. PTOJECT EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Pengeluaran Program Qurban	23.093.514.589	19.209.020.050	*Qurbani Program Expenditure*
Biaya Proyek Umum	24.261.526.851	18.399.724.181	*General Project Cost*
Jumlah Penyaluran Proyek	**47.355.041.440**	**37.608.744.231**	***Total Project Expenditure***
e. PENYALURAN WAKAF			***e. WAKAF EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Pengelolaan Program Wakaf	490.001.000	658.500.200	*Administration Wakaf*
Jumlah Penyaluran Wakaf	**490.001.000**	**658.500.200**	***Total Wakaf Expenditure***
f. PENYALURAN FASILITAS UMUM			***f. GENERAL FACILITIES EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Program Rehabilitasi	110.731.000	423.993.300	*General Rehabilitation Program*
Jumlah Penyaluran Fasilitas Umum	**110.731.000**	**423.993.300**	***Total General Facilities Expenditure***
JUMLAH PENYALURAN TERIKAT	**103.326.825.061**	**79.362.322.613**	***TOTAL RESTRICTED EXPENDITURE***
PENYALURAN DANA TIDAK TERIKAT			***UNRESTRICTED EXPENDITURE***
g. PENYALURAN INFAQ UMUM			***g. GENERAL INFAQ EXPENDITURE***
Penyaluran Program			*Program Expenditure*
Program Kemanusiaan	540.436.242	184.363.900	*Rescue Program*
Program Sosialisasi Zakat	4.911.340.798	2.945.616.055	*Zakah Education Program*
Alokasi Pemanfaatan Aset Kelolaan	983.682.826	1.225.938.728	*Allocation Managed Assets*
Jumlah Penyaluran Infaq Umum	**6.435.459.866**	**4.355.918.683**	***Total General Infaq Expenditure***
h. PENYALURAN OPERASIONAL			***h. OPERATIONAL EXPENDITURE***
Pengembangan SDM	691.707.450	537.929.350	*Human Resources Expenditure*
Gaji & Kesejahteraan Karyawan	7.743.583.189	5.578.142.219	*Personnel Expenditure*
Biaya Pengembangan Organisasi	919.672.888	755.544.600	*Organization Development Expenditure*
Biaya Perlengkapan	1.336.195.295	780.269.430	*Supplies Expenditure*
Biaya Kebutuhan Rumah Tangga Kantor	3.365.551.395	1.943.182.546	*Household Work Epxenditure*
Biaya Perjalanan Dinas	266.734.344	302.942.759	*Official Travel Expenditure*
Biaya Pemeliharaan Aset	1.056.473.999	524.665.372	*Maintenance of Assets Expenditure*
Biaya Transportasi	824.227.992	648.464.070	*Transportations Expenditure*
Biaya Legal & Pajak	24.773.596	160.788.766	*Legality and Taz Expenditure*
Biaya Administrasi Bank	161.085.971	130.819.057	*Bank Administration Expenditure*
Biaya Penyusutan Aset tetap	1.231.040.869	932.598.088	*Fix Assets Depreciation Expenses*
Biaya lain-lain	279.796.035	33.869.047	*Others Expenditure*
Total Penyaluran Operasional	**17.900.843.023**	**12.329.215.304**	***Total Operational Expenditure***
JUMLAH PENYALURAN TIDAK TERIKAT	**24.336.302.889**	**16.685.133.987**	***TOTAL UNRESTRICTED EXPENDITURE***
TOTAL PENYALURAN DANA	**127.663.127.950**	**96.047.456.600**	***TOTAL EXPENDED RESOURCES***

Expressed in Rupiah

15. JUMLAH KARYAWAN & BIAYA

Jumlah biaya gaji dan kesejahteraan karyawan yang disajikan dalam laporan aktivitas untuk tahun yang berakhir 31 Desember 2013 dan 2012 adalah untuk membayar karyawan kantor pusat dengan komposisi sebagai berikut :

15. NUMBER OF EMPLOYEES & COST

Amount of salaries and welfare employees that is stated at the statement of activities for the year ended December 31, 2013 and 2012 is payment for employees in head office with the composition as follows:

	2013	2012	
Jumlah Karyawan			*Number of Employees*
Karyawan Tetap	53	73	*Fix Employees*
Karyawan Kontrak	377	317	*Temporary Employees*
Total Karyawan	430	390	*Total employees*
Dewan Direksi	7	7	*Board of Directors*
Jumlah Gaji & Kesejahteraan Karyawan	**8.435.290.639**	**6.116.071.569**	***Total Salaries & Welfare Employees***

16. INFORMASI LAIN

Alokasi biaya operasional dan biaya karyawan terhadap total penerimaan untuk tahun yang berakhir 31 Desember 2013 dan 2012 adalah sebagai berikut :

16. OTHER INFORMATION

Allocation of operating cost and employees cost toward total incoming resources for the year ended 31 December 2013 and 2012 were as follows :

	2013	2012	
Rasio terhadap Penerimaan Dana :			***Rate to Incoming Resources :***
Pengembangan SDM	0,54%	0,50%	*Human Resources Development*
Gaji & Kesejahteraan Karyawan	6,04%	5,18%	*Salaries and Employee Benefits*
Biaya Administrasi dan Umum	7,39%	0,00%	*Operating Cost*
Penyaluran Program	85,66%	77,72%	*Program Expenditure*
Total Penyaluran Dana	99,63%	92,79%	***Total Expenditure***

Telah diaudit oleh

KAP Husni, Mucharam & Rasidi
Izin KAP : KEP-662/KM.17/1998

dengan opini

"Wajar dalam semua hal yang material"

TTD

Budi Taufik Wibawa, CPA.
Izin Praktik No. AP.0083

Jakarta, 5 September 2014

TTD	TTD
Agung Notowiguno	**Eddy Nursantio**
Presiden Direktur	Direktur Keuangan