

**YAYASAN PKPU
PKPU FOUNDATION**

LAPORAN POSISI KEUANGAN
Per 31 Desember 2016 dan 2015
Dinyatakan Dalam Rupiah

STATEMENTS OF FINANCIAL POSITION
As Of December 31, 2016 and 2015
Expressed in Rupiah

	2016	Catatan Notes	2015	
ASET LANCAR				CURRENT ASSETS
Kas dan Setara Kas	21.066.490.009	2g,4	46.607.343.696	<i>Cash and Cash Equivalents</i>
Piutang	4.512.700.781	2c,5	2.827.583.114	<i>Accounts Receivable</i>
Uang Muka Kerja	6.209.730.663	6	3.903.846.145	<i>Advance for Activities</i>
Biaya Dibayar Di Muka	1.751.441.589	7	1.750.071.223	<i>Prepaid Expense</i>
Persediaan Donasi	216.743.050	8	376.051.450	<i>Supplies Donation</i>
Jumlah Aset Lancar	33.757.106.092		55.464.895.628	Total Current Assets
ASET TIDAK LANCAR				NON CURRENT ASSETS
Investasi	3.220.180.985	2e,9	3.382.530.785	<i>Investment</i>
Aset Tetap	2.789.119.020	2f, 10	3.148.756.446	<i>Fixed Assets</i>
Aset Tetap Kelolaan	9.631.953.408	2f,11	10.868.842.541	<i>Managed Fixed Assets</i>
Jumlah Aset Tidak Lancar	15.641.253.412		17.400.129.772	Total Non Current Assets
JUMLAH ASET	49.398.359.504		72.865.025.400	TOTAL ASSETS
DANA				FUND
Saldo Dana Bersih				Net Fund Balance
Saldo Dana Bersih Terikat				Restricted Net Fund Balance
Dana Zakat	3.692.518.930	12a	27.380.409.233	<i>Zakah Fund</i>
Dana Infaq				<i>Infaq Fund</i>
Dana Kemanusiaan	15.068.628.196	12b	5.468.173.200	<i>Humanity Fund</i>
Dana Kemitraan	1.174.309.935	12c	1.295.720.833	<i>Partnership Fund</i>
Dana Proyek	12.318.275.761	12d	18.768.799.299	<i>Project Fund</i>
Dana Wakaf	3.766.828.495	12e	3.597.797.652	<i>Wakaf Fund</i>
Dana Fasilitas Umum	896.326.218	12f	986.151.208	<i>Public Facilities Fund</i>
Jumlah Saldo Dana Bersih Terikat	36.916.887.534		57.497.051.425	Total Restricted Net Fund Balance
Saldo Dana Bersih Tidak Terikat				Unrestricted Net Fund Balance
Dana Infaq Umum	3.688.525.759	12g	4.758.515.723	<i>General Infaq Fund</i>
Dana Pengelola	8.792.946.213	12h	10.609.458.252	<i>Management Fund</i>
Jumlah Saldo Dana Bersih Tidak Terikat	12.481.471.972		15.367.973.975	Total Unrestricted Net Fund Balance
JUMLAH KEWAJIBAN DAN DANA	49.398.359.506		72.865.025.400	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
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2016 dan 2015
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2016 and 2015
Expressed in Rupiah

	2016	Catatan Notes	2015	
DANA ZAKAT				ZAKAT FUND
Penerimaan				Receiving Resources
Penerimaan dana zakat	8.971.861.055	3a,12a,13a	51.370.531.824	<i>Receiving Zakat Fund</i>
Bagi Hasil Penempatan Dana - Zakat	-	3a,12a,13a	6.739.706	<i>Profit Sharing of Zakat Fund Placement</i>
Bagian Amil atas penerimaan dana zakat	(1.121.450.757)	3a,12a	(6.421.316.478)	<i>Amil Share for Receiving Zakat Fund</i>
Jumlah penerimaan dana zakat	7.850.410.298		44.955.955.051	Total Receiving Zakat Fund
Penyaluran				Expended Resources
Fakir Miskin	21.270.944.966	3a,12a,14a	24.669.245.101	<i>Poor and Indigent</i>
Riqob	-	3a,12a,14a	420.000	<i>Riqob</i>
Gharim	2.000.000	3a,12a,14a	53.934.295	<i>Gharim</i>
Muallaf	-	3a,12a,14a	24.065.000	<i>Muallaf</i>
Sabilillah	10.264.321.934	3a,12a,14a	19.756.218.341	<i>Sabilillah</i>
Ibnu Sabil	1.033.700	3a,12a,14a	23.062.900	<i>Ibnu Sabil</i>
Jumlah penyaluran	31.538.300.600		44.526.945.637	Total Expended Resources
Surplus/Defisit	(23.687.890.302)		429.009.414	Surplus/Defisit
Transfer antar dana				Inter - Funds Transfer
Transfer dari/kepada dana lain	-		-	<i>Transfer from/to other funds</i>
	(23.687.890.302)		429.009.414	
Saldo Awal	27.380.409.233		26.951.399.819	<i>Beginning Balance of Fund</i>
Saldo Akhir	3.692.518.930		27.380.409.233	Ending Balance of Fund

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LAPORAN PERUBAHAN DANA
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STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2016 and 2015
Expressed in Rupiah

	2016	Catatan Notes	2015	
DANA INFAQ/SHODAQOH				INFAQ/SHODAQOH FUND
Penerimaan				Receiving Resources
Infaq Terikat/Muqayyadah				Restricted Infaq/Muqayyadah
Penerimaan Kemitraan	5.750.021.168	3b,12c,13c	3.830.378.729	<i>Partnership Fund</i>
Penerimaan Kemanusiaan	27.299.118.741	3b,12b,13b	36.271.963.661	<i>Humanity Fund</i>
Penerimaan Proyek	89.041.127.372	3b,12d,13d	88.072.969.780	<i>Project Fund</i>
Hasil Pengelolaan	-	3b,13b	29.072.821	<i>Management Outcomes</i>
Bagian Amil Atas Penerimaan Dana Infaq Terikat/Muqayyadah	<u>(12.544.160.042)</u>	3b,12b,12c,12d	<u>(12.532.032.294)</u>	<i>Amil Share for Receiving Restricted Infaq Fund</i>
	109.546.107.239		115.672.352.697	
Infaq Tidak Terikat/Mutlaqah				Unrestricted Infaq/Mutlaqah
Penerimaan Infaq Umum	1.529.068.102	3b,12g,13g	8.578.039.914	<i>General Infaq Fund</i>
Bagian Amil Atas Penerimaan Dana Tidak Terikat/Mutlaqah	<u>(439.510.246)</u>	3b,12g	<u>(2.500.046.941)</u>	<i>Amil Share for Receiving Unrestricted Infaq Fund</i>
	1.089.557.856		6.077.992.973	
Jumlah Penerimaan Infaq/Shodaqoh	110.635.665.095		121.750.345.670	Total Incoming Infaq/Shodaqoh Funds
Penyaluran				Expended Resources
Infaq Terikat/Muqayyadah				Restricted Infaq/Muqayyadah
Penyaluran Kemitraan	5.298.929.949	3b,12c,14c	4.534.282.364	<i>Partnership Fund</i>
Penyaluran Kemanusiaan	14.827.433.609	3b,12b,14b	30.743.851.214	<i>Humanity Fund</i>
Penyaluran Proyek	<u>86.391.223.120</u>	3b,12d,14d	<u>66.372.090.653</u>	<i>Project Fund</i>
	106.517.586.679		101.650.224.231	
Infaq Tidak Terikat/Mutlaqah				Unrestricted Infaq/Mutlaqah
Penyaluran Infaq Tidak Terikat	1.186.982.452	3b,12g,14g	6.021.812.521	<i>General Infaq Fund</i>
Alokasi Pemanfaatan Aset Kelolaan	<u>972.565.367</u>	3b,12g,14g	<u>1.215.272.954</u>	<i>Allocation of Managed Asset</i>
	2.159.547.819		7.237.085.475	
Jumlah Penyaluran Infaq	108.677.134.498		108.887.309.706	Total Expended Resources
Surplus/Defisit	1.958.530.597		12.863.035.964	Surplus/Defisit
Transfer antar dana				Inter - Funds Transfer
Transfer dari/kepada dana lain	<u>-</u>		<u>-</u>	<i>Transfer from/to other funds</i>
	1.958.530.597		12.863.035.964	
Dana Kelolaan Infaq	-		-	<i>Managed Fund Infaq</i>
Saldo Awal	30.291.209.054		17.428.173.090	<i>Beginning Balance of Fund</i>
Saldo Akhir	<u>32.249.739.651</u>		<u>30.291.209.054</u>	<i>Ending Balance of Fund</i>

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 2016 dan 2015
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2016 and 2015
Expressed in Rupiah

	2016	Catatan Notes	2015	
DANA WAKAF				WAKAF FUND
Penerimaan				Receiving Fund
Penerimaan dana wakaf	179.580.843	12e,13e	806.156.153	<i>Receiving Wakaf Fund</i>
Bagi Hasil Penempatan Dana Wakaf	-	12e,13e	25.411	<i>Profit Sharing Wakaf Fund Placement</i>
Bagian Amil Atas Penerimaan Dana Wakaf	-		-	<i>Amil Share for Receiving Wakaf Fund</i>
Jumlah penerimaan wakaf	179.580.843		806.181.564	Total Receiving Wakaf Fund
Penyaluran				Expended Resources
Penyaluran dana wakaf	10.550.000	12e,14e	394.144.000	<i>Wakaf Expenditure</i>
Jumlah penyaluran wakaf	10.550.000		394.144.000	Total Wakaf Expenditure
Surplus/Defisit	169.030.843		412.037.564	Surplus/Defisit
Transfer antar dana				Inter Funds Transfer
Transfer dari/kepada dana lain	-		-	<i>Transfer from/to other funds</i>
	169.030.843		412.037.564	
Dana Kelolaan Wakaf	-		-	<i>Managed Fund Wakaf</i>
Saldo Awal	3.597.797.652		3.185.760.088	Beginning Balance of Fund
Saldo Akhir	3.766.828.495		3.597.797.652	Ending Balance of Fund

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**YAYASAN PKPU
PKPU FOUNDATION**

LAPORAN PERUBAHAN DANA
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2016 dan 2015
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2016 and 2015
Expressed in Rupiah

	<u>2016</u>	<u>Catatan Notes</u>	<u>2015</u>	
DANA FASUM & FASOS				PUBLIC FACILITIES FUND
Penerimaan				Receiving Fund
Penerimaan Dana Fasilitas umum	154.474.493	3c, 12f, 13f	155.252.760	<i>Receiving Public Facilities Fund</i>
Penerimaan Bunga Bank Konvensional	113.660.571	3c, 12f, 13f	235.889.276	<i>Receiving of Bank Interest</i>
Jumlah Penerimaan Dana Fasum & Fasos	<u>268.135.064</u>		<u>391.142.036</u>	Total Receiving Public Facilities Fund
Penyaluran				Expended Resources
Penyaluran dana fasilitas umum	357.960.055	3c, 12f, 14f	382.894.619	<i>Public Facilities Expenditure</i>
Jumlah Penyaluran	<u>357.960.055</u>		<u>382.894.619</u>	Total Expenditure Program
Surplus/Defisit	<u>(89.824.991)</u>		<u>8.247.417</u>	Surplus/Defisit
Transfer antar dana				Inter Funds
Transfer dari/kepada dana lain	-		-	<i>Transfer from/to other funds</i>
	<u>(89.824.991)</u>		<u>8.247.417</u>	
Saldo Awal	986.151.208		977.903.791	Beginning Balance of Fund
Saldo Akhir	<u>896.326.218</u>		<u>986.151.208</u>	Ending Balance of Fund

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YAYASAN PKPU
PKPU FOUNDATION

LAPORAN PERUBAHAN DANA
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2016 dan 2015
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Years Ended December 31, 2016 and 2015
Expressed in Rupiah

	2016	Catatan Notes	2015	
DANA PENGELOLA				MANAGEMENT FUND
Penerimaan				Receiving Fund
Penerimaan Usaha				Receiving Resources Fund from
Penerimaan dari Zakat	1.121.450.757	13a	6.421.316.479	Zakat
Penerimaan Pengelola dari Infaq Terikat	12.544.160.042	13b,c,d	12.532.032.294	Restricted Infaq
Penerimaan Pengelola dari Infaq Tidak Terikat	439.510.246	13g	2.500.046.941	Unrestricted Infaq
Penerimaan Pengelola dari Wakaf	-		-	Wakaf
Jumlah penerimaan usaha	14.105.121.045		21.453.395.714	Subtotal Receiving Fund
Penerimaan diluar Usaha				Receiving Resources Fund from
Penerimaan Bagi Hasil	101.286.968	12h,13h	115.638.423	Profit Sharing
Penerimaan Hasil Kelolaan	3.130.672	12h,13h	148.323.901	Management Fee
Pendapatan lain-lain	457.404.219	12h,13i	1.284.910.626	Others
Jumlah penerimaan diluar usaha	561.821.859		1.548.872.950	Subtotal Receiving Fund
Jumlah penerimaan	14.666.942.904		23.002.268.664	Total Receiving Fund
Penyaluran				Expended Resources
Biaya Pegawai	7.296.232.000	12h,14h	12.672.855.190	Personnel Expenditure
Biaya Umum dan Administrasi	8.562.548.900	12h,14h	9.177.643.879	General and Administration Expenditure
Biaya Marketing	53.102.300	12h,14h	-	Marketing Expenditure
Biaya Penyusutan Aset tetap	571.571.743	12h,14h	751.177.959	Fix Assets Depreciation Expenses
Jumlah penyaluran	16.483.454.944		22.601.677.027	Total Expenditure
Surplus (Defisit)	(1.816.512.039)		400.591.636	Surplus/Defisit
Transfer antar dana				Inter - Funds Transfer
Transfer dari/kepada dana lain	-		-	Transfer from/to other funds
	(1.816.512.039)		400.591.636	
Aset Kelolaan Pengelola	-		-	Management's Managed Assets
Saldo Awal	10.609.458.252		10.208.866.616	Beginning Balance of Fund
Saldo Akhir	8.792.946.213		10.609.458.252	Ending Balance of Fund

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**YAYASAN PKPU
PKPU FOUNDATION**

LAPORAN PERUBAHAN DANA
Per 31 Desember 2016 dan 2015
Dinyatakan Dalam Rupiah

STATEMENTS OF MANAGED ASSETS
As Of December 31, 2016 and 2015
Expressed in Rupiah

Keterangan	Saldo Awal/ Beginning Balance	Penambahan/ Addition	Pengurangan/ Deducted	Penyisihan/ Allowance	Akumulasi Penyusutan/ Accumulated Allowance	Saldo Akhir/ Ending Balance	Details
2016							
							2016
Aset Lancar Kelolaan							
							Managed Current Assets
Wakaf							
							Wakaf
Investasi	623.349.864		61.349.800			562.000.064	Investment
Sub Total	623.349.864	-	61.349.800	-	-	562.000.064	Sub Total
Aset Tidak Lancar Kelolaan							
							Managed Fix Assets
Infak/Shodaqoh							
							Infak/Shodaqoh
Tanah	3.220.694.000					3.220.694.000	Lands
Bangunan	5.527.390.327				520.349.531	5.007.040.796	Buildings
Kendaraan	1.399.360.382	110.725.000	711.800.000		48.445.067	749.840.315	Motor Vehicles
Peralatan	358.772.832	40.968.900	30.579.000		104.397.853	264.764.879	Equipment
Sub Total	10.506.217.542	151.693.900	742.379.000	-	673.192.451	9.242.339.990	Sub Total
Wakaf							
							Wakaf
Tanah	362.625.000					362.625.000	Lands
Total	11.492.192.406	151.693.900	803.728.800	-	673.192.451	10.166.965.054	Total
2015							
							2015
Aset Lancar Kelolaan							
							Managed Current Assets
Wakaf							
							Wakaf
Investasi	704.972.564		81.622.700			623.349.864	Investment
Sub Total	704.972.564	-	81.622.700	-	-	623.349.864	Sub Total
Aset Tidak Lancar Kelolaan							
							Managed Fix Assets
Infak/Shodaqoh							
							Infak/Shodaqoh
Tanah	2.734.894.000	485.800.000				3.220.694.000	Lands
Bangunan	6.046.013.839				518.623.512	5.527.390.327	Buildings
Kendaraan	1.693.775.056	271.957.000	65.000.000		501.371.674	1.399.360.382	Motor Vehicles
Peralatan	338.920.700	150.129.900			130.277.768	358.772.832	Equipment
Sub Total	10.813.603.595	907.886.900	65.000.000	-	1.150.272.954	10.506.217.542	Sub Total
Wakaf							
							Wakaf
Tanah	362.625.000					362.625.000	Lands
Total	11.881.201.159	907.886.900	146.622.700	-	1.150.272.954	11.492.192.406	Total

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**YAYASAN PKPU
PKPU FOUNDATION**

LAPORAN ARUS KAS
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2016 dan 2015
Dinyatakan Dalam Rupiah

STATEMENTS OF CASH FLOWS
For The Years Ended December 31, 2016 and 2015
Expressed in Rupiah

	2016	Catatan Notes	2015	
ARUS KAS AKTIVITAS OPERASI				CASH FLOWS OPERATING ACTIVITIES
Penerimaan Dana Terikat	131.509.844.243	13a,b,c,d,e,f	180.778.980.119	<i>Receipts From Restricted Fund</i>
Penerimaan Dana Tidak Terikat	2.090.889.961	13g,h,i	10.126.912.864	<i>Receipts From Unrestricted Fund</i>
Penerimaan Pengembalian Piutang Karyawan	1.282.061.162	5	2.280.707.646	<i>Receipt From Employees Receivable</i>
Penerimaan Pengembalian Piutang Eksternal	5.646.447.996	5	7.043.236.945	<i>Receipt From Third Parties Receivable</i>
Penyaluran Untuk Program	(141.493.632.136)	14a,b,c,d,e,f	(154.506.184.882)	<i>Payments For Program</i>
Penyaluran Operasional	(16.003.021.733)	14h	(21.245.207.102)	<i>Payments For Operating Expenses</i>
Penyaluran Piutang Kepada Karyawan	(757.033.292)	5	(2.292.372.933)	<i>Payments For Employees Receivable</i>
Penyaluran Piutang Kepada Pihak Ketiga	(7.856.593.533)	5	(5.869.645.223)	<i>Payments For Third Parties Receivable</i>
Arus Kas Bersih diperoleh dari Aktivitas Operasi	(25.581.037.334)		16.316.427.434	Net Cash Flows Provided from Operating Activities
ARUS KAS AKTIVITAS INVESTASI				CASH FLOWS INVESTING ACTIVITIES
Pembelian Aset Tetap	(300.258.650)	10	(303.064.600)	<i>Acquisition of Fixed Assets</i>
Penjualan Aset Tetap	178.092.500	10	57.350.000	<i>Resale of Fixed Assets</i>
Penanaman Investasi	(140.000.000)	9	(2.118.787.500)	<i>Placement of Investment</i>
Penjualan Investasi	302.349.800	9	1.889.090.200	<i>Disposal of Investment</i>
Arus Kas Bersih Digunakan Untuk Aktivitas Investasi	40.183.650		(475.411.900)	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	(25.540.853.684)		15.841.015.534	<i>Net Increase in Cash and Cash Equivalents</i>
Kas dan Setara Kas Awal Periode	46.607.343.696		30.766.328.162	<i>Cash and Cash Equivalents at The Beginning of The Year</i>
Kas dan Setara Kas Akhir Periode	21.066.490.013		46.607.343.696	Cash and Cash Equivalents at The End of The Year

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1. UMUM

1. GENERAL

a. Pendirian

a. Establishment

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.

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. Ijin Operasi

b. Operating License

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.

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.

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

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.

Berdasarkan Akta Notaris Nomor 1 Tahun 2014 tanggal 3 Desember 2014 tentang Perjanjian Kerjasama, PKPU akan mengalihkan sepenuhnya pengelolaan dana zakat kepada Yayasan Inisiatif Zakat Indonesia (IZI) hingga proses pengesahan dari Kementerian Agama Republik Indonesia yang menyatakan Yayasan IZI sebagai Lembaga Amil Zakat Nasional. Hal ini dilakukan sebagai tindak lanjut penerapan Undang-Undang Zakat No. 23 Tahun 2011.

Based on Notarial Deed No. 1 of 2014 dated December 3, 2014 on the Cooperation Agreement, PKPU will shift entirely to the charity fund management Initiatives Zakat Indonesia Foundation (IZI) until the ratification process of the Religious Affair Ministry of Republic of Indonesia which states IZI Foundation as the Institute for National Zakat. This was done as a follow-up implementation of Zakat Law No. 23 of 2011.

Pada Tahun 2014, Yayasan PKPU telah mengalihkan atas dana zakatnya kepada Yayasan IZI (catatan no. 5).

In the year 2014, PKPU Foundation has transferred on zakat funds to the IZI Foundation (note no. 5).

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.

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.

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

On July 21 2008, PKPU is accepted as an 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.

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. Susunan Dewan Pengurus & Direksi

Berdasarkan Akta "Pernyataan Keputusan Rapat" No. 1 tanggal 3 Juni 2014, pada Notaris Eva Junaida, SH. menyatakan Susunan Dewan Pengurus dan Manajemen Yayasan PKPU adalah sebagai berikut:

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.

Berdasarkan Akta "Pernyataan Keputusan Rapat" No. 3 tanggal 3 Juni 2016, pada Notaris Nuri Nuraeni, S.H.,M.H.,M.Kn. menyatakan Susunan Dewan Pengurus dan Manajemen Yayasan PKPU adalah sebagai berikut:

Dewan Pembina

- Agus Nurhadi, DR.
- Ahmad Satori Ismail, DR.
- Naharus Surur, Dr., M.Kes.
- Salim Segaf Al Jufri, DR.
- Hardiono, Drg.

Dewan Pengawas

- Sahabudin, Ak.

Dewan Pengurus

- Agung Notowiguno, SE.
- Tomi Hendrajati, ST.
- Eddy Nursantio

Dewan Direksi

- Agung Notowiguno, SE.
- Andjar Radite
- Tomi Hendrajati, ST.
- Eddy Nursantio, SE., Ak.
- Sri Adi Bramasetia, S.Kom.

c. The Composition of Board of Trustees and Management

Based on the deed "The Statement of The Meeting Decree" No. 1 dated 3 June 2014, by notary Eva Junaida, SH. declare the composition of Board of Trustees and the Management of PKPU Foundation were as follow:

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 Oversight

- 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.

Based on the deed "The Statement of The Meeting Decree" No. 3 dated 3 June 2016, by notary Nuri Nuraeni, S.H.,M.H.,M.Kn. declare the composition of Board of Trustees and the Management of PKPU Foundation were as follow:

Board of Counselors

- Agus Nurhadi, DR.
- Ahmad Satori Ismail, DR.
- Naharus Surur, Dr., M.Kes.
- Salim Segaf Al Jufri, DR.
- Hardiono, Drg.

Board of Oversight

- Sahabudin, Ak.

Board of Trustees

- Agung Notowiguno, SE.
- Tomi Hendrajati, ST.
- Eddy Nursantio

Board of Directors

- Agung Notowiguno, SE.
- Andjar Radite
- Tomi Hendrajati, ST.
- Eddy Nursantio, SE., Ak.
- Sri Adi Bramasetia, S.Kom.

**YAYASAN PKPU
CATATAN ATAS LAPORAN KEUANGAN
Untuk Tahun-tahun yang Berakhir 31 Desember 2016 dan 2015
Dinyatakan Dalam Rupiah**

**PKPU FOUNDATION
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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, Aceh, Pekanbaru, Medan, Padang, Bengkulu, Lampung, Balikpapan, Makassar, Palu, Kendari, dan Ambon.

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, Aceh, Pekanbaru, Medan, Padang, Bengkulu, Lampung, Balikpapan, Makassar, Palu, Kendari, and Ambon

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:

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.

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:

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 accrual 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.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING (lanjutan)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 uncollectable.

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.

d. Inventories

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

e. Investasi

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

e. Investments

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

f. Aset Tetap dan Penyusutan

Aset tetap dinyatakan sebesar harga perolehan, termasuk 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 :

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%	<i>Buildings</i>
Mesin dan Peralatan Kantor	20%	<i>Machinery and Office Equipments</i>
Perabot dan Perlengkapan	20%	<i>Furniture and Fixtures</i>
Kendaraan Bermotor	20%	<i>Motor Vehicles</i>

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

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING (lanjutan)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g. Penjabaran Mata Uang Asing

g. Foreign Currency Translation

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

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

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 :

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 :

	2016	2015	
Dollar Amerika (USD)	13.436,00	13.795	<i>United States Dollar (USD)</i>
Yen Jepang (JPY)	11.540,49	115	<i>Japanesse Yen (JPY)</i>
Ringgit Malaysia (MYR)	2.996,11	3.210	<i>Malaysian Ringgit (MYR)</i>
Euro Eropa (EUR)	14.161,55	15.070	<i>European Euro (EUR)</i>
Poundsterling Inggris (GBP)	16.507,51	20.451	<i>England Poundsterling (GBP)</i>
Dollar Canada (CAD)	9.971,43	9.948	<i>Canadian Dollar (CAD)</i>
Dollar Australia (AUD)	9.724,31	10.064	<i>Australian Dollar (AUD)</i>
Real Saudi Arabia (SAR)	3.581,84	3.676	<i>Saudi Arabian Real (SAR)</i>
Won Korea Selatan (KRW)	11,15	12	<i>South Korean Won (KRW)</i>
Dirham Uni Emirat Arab (AED)	3.667	3.758	<i>United Arab Emirates Dirham (AED)</i>
Lira Turki (TRY)	3.805	4.724	<i>Turkish Lira (TRY)</i>
Dollar Singapura (SGD)	9.298,92	9.751	<i>Singapore Dollar (SGD)</i>
Dollar Hongkong (HKD)	1.732,47	1.780	<i>Hongkong Dollar (HKD)</i>
Pound Mesir (EGP)	775	1.763	<i>Mesir Pound(EGP)</i>
Peso Philipina (PHP)	271,41	294	<i>Philipina (PHP)</i>
Israeli Sheqel (ILS)	3.547	3.536	<i>Israel Sheqe (ILS)</i>
Thailand Bath (THB)	375,15	382	<i>Thailand Bath (THB)</i>
Franc Swiss (CHF)	13.177,76	13.955	<i>Franc Swiss (CHF)</i>
Afrika Tengah Franch (XAF)	21	23	<i>Franc Center Africa (XAF)</i>

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 penambahan 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/Shodaqoh 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.

Zakah which received from muzakis recognized as additional funds for zakah:

- (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 Zakah 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.*

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4. KAS DAN SETARA KAS

Jumlah kas dan setara kas yang disajikan dalam laporan posisi keuangan adalah saldo kas dan bank kantor pusat per 31 Desember 2016 dan 2015 sebagai berikut :

	2016
Kas	
- Rupiah	1.542.826.158
- Dollar Amerika (US \$)	107.489.587
- Yen Jepang (JPY)	2.372.504
- Ringgit Malaysia (MYR)	24.229.567
- Euro Eropa (Eur)	32.062.638
- Poundsterling Inggris (GBP)	34.648.362
- Real Saudi Arabia (SAR)	2.707.150
- Won Korea Selatan (KRW)	809.266
- Dirham Uni Emirate Arab (AED)	5.125.390
- Dollar Singapura (SGD)	2.066.348
- Lira Turki (TRY)	13.786.047
- Dollar Hongkong (HKD)	-
- Pound Mesir (EGP)	8.815
- Peso Philipina (PHP)	3.399.507
- Sheqel Israel (ILS)	91.936
- Thailand Bath (THB)	311.114
- Franc Swiss (CHF)	1.113.468
- Afrika Tengah Franch (XAF)	517.500
- Dollar Australia (AUD)	163.583.315
- Indian Rupee (INR)	860.080
- Qatari Riyal (QAR)	401.600
Jumlah Kas	1.938.410.350

	2016
Bank	
- Rupiah	
Bank Mandiri	4.078.472.404
Bank Central Asia	1.551.695.110
Bank Negara Indonesia	402.833.196
Bank Negara Indonesia Syariah	887.797.070
Bank Syariah Mandiri	4.101.192.675
Bank CIMB Niaga	68.890.426
Bank CIMB Niaga Syariah	420.075.126
Bank Muamalat Indonesia	2.162.337.218
Bank Permata	27.275.595
Bank Permata Syariah	483.475.928
Bank Danamon Syariah	167.764.626
Bank Syariah Mega Indonesia	1.519.838.880
Bank Rakyat Indonesia	762.857.853
Bank Rakyat Indonesia Syariah	342.591.104
Bank Tabungan Negara Syariah	132.643.744
Bank Tabungan Negara	149.734.346
Bank Bukopin Syariah	7.820.973
Bank HSBC	-
Bank ICB Bumiputra	125.801.243
Bank Pembangunan Daerah Syariah	101.713.630
Bank Pembangunan Daerah	420.775.717
Bank Panin Syariah	4.341.503
Bank/Lembaga Keuangan Lainnya	70.258.799
Jumlah Bank - Rupiah	17.990.187.167

4. CASH AND CASH EQUIVALENT

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, 2016 and 2015 as follows:

	2015		2015
Cash			
- Rupiah	1.232.537.223		
- United States Dollar (USD)	330.321.224		
- Japanese Yen (JPY)	1.202.504		
- Malaysian Ringgit (MYR)	30.774.753		
- European Euro (Eur)	130.949.470		
- Great Britain Puoundsterling (GBP)	48.673.642		
- Saudi Arabian Real (SAR)	3.341.684		
- Won South Korea (KRW)	809.266		
- United Arab Emirates (AED)	4.716.290		
- Dollar Singapore (SGD)	11.857.447		
- Lira Turkiye (TRY)	13.149.252		
-Hongkong Dollar (HKD)	-		
- Egypt Pound (EGP)	8.815		
- Philipina Peso (PHP)	3.399.507		
- Israel Sheqel(ILS)	91.936		
- Thailand Bath (THB)	53.514		
- Franc Swiss (CHF)	976.850		
- Franc Center Africa (XAF)	517.500		
- Australian Dollar (AUD)	18.669.017		
- Indian Rupee (INR)	860.080		
- Qatari Riyal (QAR)	-		
Total Cash	1.832.909.974		

	2015		2015
Bank			
- Rupiah			
Mandiri Bank	8.984.732.107		
Central Asia Bank	3.338.843.275		
Negara Indonesia Bank	1.650.598.419		
Syariah Negara Indonesia Bank	1.457.994.329		
Syariah Mandiri Bank	5.692.937.596		
CIMB Niaga Bank	48.303.706		
Syariah CIMB Niaga Bank	650.914.921		
Muamalat Indonesia Bank	4.308.193.864		
Permata Bank	174.730.229		
Syariah Permata Bank	395.703.269		
Syariah Danamon Bank	193.514.761		
Syariah Mega Indonesia Bank	1.502.926.425		
Rakyat Indonesia Bank	711.510.694		
Syariah Rakyat Indonesia Bank	808.479.583		
Syariah Tabungan Negara Bank	422.594.670		
Tabungan Negara Bank	69.526.143		
Syariah Bukopin Bank	223.240.928		
HSBC Bank	-		
ICB Bumiputera Bank	111.626.961		
Syariah Pembangunan Daerah Bank	345.234.389		
Pembangunan Daerah Bank	-		
Panin Syariah Bank	4.680.623		
Other Bank/Finance	339.284.336		
Total Bank - Rupiah	33.044.415.220		

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4. KAS DAN SETARA KAS (lanjutan)

	2016
- US Dollar	
Bank Negara Indonesia	392.298.846
Bank Mandiri	68.126.181
Jumlah Bank - US Dollar	460.425.026
- Euro	
Bank Negara Indonesia	308.896.344
Jumlah Bank - Euro	308.896.344
Jumlah Bank	18.759.508.537
Setara Kas	
Deposito	100.000.000
Emas, Perak dan Barang	264.336.123
Berharga (taksiran nilai)	4.235.000
Jumlah Setara Kas	368.571.123
Total Kas dan Setara Kas	21.066.490.009

5. PIUTANG

Jumlah piutang yang disajikan dalam laporan posisi keuangan adalah saldo piutang kantor pusat per 31 Desember 2016 dan 2015, sebagai berikut :

	2016
Piutang Karyawan	651.022.513
Piutang Pihak Ketiga	3.861.678.268
Total Piutang	4.512.700.781

Pemberian pinjaman kepada karyawan dan pihak ketiga diikat dengan perjanjian qardhul hasan. Pengalihan dana zakat dari Yayasan PKPU kepada Yayasan IZI sebesar Rp982.000.000 yang sampai dengan 31 Desember 2015 belum disalurkan.

6. UANG MUKA KERJA

	2016
Uang Muka Kerja	6.209.730.663
Total Uang Muka Kerja	6.209.730.663

7. BIAYA DIBAYAR DI MUKA

	2016
Biaya Dibayar Di Muka PKPU Pusat	641.085.408
Sewa Kantor PKPU Bandung	61.489.489
Biaya Dibayar Di Muka PKPU Semarang	321.897.315
Sewa Kantor PKPU Yogyakarta	28.958.333
Sewa Kantor PKPU Surabaya	6.666.667
Sewa Kantor PKPU Aceh	-
Sewa Kantor PKPU Medan	80.555.556
Sewa Kantor PKPU Padang	-
Sewa Kantor PKPU Bukittinggi	17.500.000
Sewa Kantor PKPU Bengkulu	23.510.638
Sewa Kantor PKPU Lampung	26.666.667
Biaya Dibayar Di Muka PKPU Balikpapan	108.528.183
Sewa Kantor PKPU Makasar	417.916.667
Sewa Kantor PKPU Kendari	16.666.667
Sewa Kantor PKPU Ambon	-
Total Biaya Dibayar Di Muka	1.751.441.589

4. CASH AND CASH EQUIVALENT (continued)

	2015	
- US Dollar		
Negara Indonesia Bank	6.885.621.305	
Mandiri Bank	231.095.909	
Total Bank - US Dollar	7.116.717.214	
- Euro		
Negara Indonesia Bank	4.122.351.972	
Total Bank - Euro	4.122.351.972	
Total Bank	44.283.484.406	
Cash Equivalent		
Deposit	200.000.000	
Gold, Silver and Other	286.714.316	
Valuable things (estimate value)	4.235.000	
Total Cash Equivalent	490.949.316	
Total Cash and Cash Equivalent	46.607.343.696	

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 2016 and 2015, as follows :

	2015	
Employees Receivable	1.176.050.383	
Third Parties Receivable	1.651.532.731	
Total Accounts Receivable	2.827.583.114	

Loans granted to employees and third parties bound by a treaty called qardhul hasan. Diversion of charity funds from PKPU Foundation for IZI Foundation amounted to Rp982.000.000 that up to December 31, 2015 has not been distributed

6. ADVANCE FOR ACTIVITIES

	2015	
Advance for Activities	3.903.846.145	
Total Advance for Activities	3.903.846.145	

7. PREPAID EXPENSES

	2015	
Prepaid expenses PKPU Head Office	685.854.167	
PKPU Bandung Office Rent	195.867.868	
Prepaid expenses PKPU Semarang	76.668.271	
PKPU Yogyakarta Office Rent	68.333.333	
PKPU Surabaya Office Rent	86.666.667	
PKPU Aceh Office Rent	-	
PKPU Medan Office Rent	104.616.200	
PKPU Padang Office Rent	625.000	
PKPU Bukittinggi Office Rent	916.667	
PKPU Bengkulu Office Rent	40.106.383	
PKPU Lampung Office Rent	66.666.667	
Prepaid expenses PKPU Balikpapan	272.291.667	
PKPU Makasar Office Rent	138.125.000	
PKPU Kendari Office Rent	13.333.333	
PKPU Ambon Office Rent	-	
Total Prepaid Payment	1.750.071.223	

8. PERSEDIAAN DONASI

	<u>2016</u>
Persediaan Donasi	216.743.050
Total Persediaan Donasi	<u>216.743.050</u>

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 2016 dan 2015.

	<u>2016</u>
Kantor Pusat	
Investasi Perumahan Karyawan	562.000.064
Klinik As Syifa	370.000.000
Investasi Lain PKPU Pusat	733.306.500
PKPU Bandung	-
PKPU Semarang	65.156.000
PKPU Surabaya	100.000.000
PKPU Medan	18.000.000
PKPU Padang	115.020.000
PKPU Bengkulu	453.448.421
PKPU Balikpapan	785.250.000
PKPU Makassar	18.000.000
Total Investasi	<u>3.220.180.985</u>

8. SUPPLIES DONATION

	<u>2015</u>	
	376.051.450	<i>Supplies Donation</i>
Total Supplies Donation	<u>376.051.450</u>	<i>Total Supplies Donation</i>

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, 2016 and 2015.

	<u>2015</u>	
	623.349.864	<i>Head Office</i>
	370.000.000	<i>Developer</i>
	733.306.500	<i>Klinik Assyifa</i>
	-	<i>Others Investment PKPU Pusat</i>
	225.156.000	<i>PKPU Bandung</i>
	41.000.000	<i>PKPU Semarang</i>
	18.000.000	<i>PKPU Surabaya</i>
	115.020.000	<i>PKPU Medan</i>
	453.448.421	<i>PKPU Padang</i>
	785.250.000	<i>PKPU Bengkulu</i>
	18.000.000	<i>PKPU Balikpapan</i>
	18.000.000	<i>PKPU Makassar</i>
Total Investment	<u>3.382.530.785</u>	<i>Total Investment</i>

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 2016 dan 2015 sebagai berikut :

Periode per 31 Desember 2016

	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Pengurangan <i>Disposal</i>	Reklasifikasi <i>Reclassification</i>	Saldo Akhir <i>Ending Balance</i>	
Nilai Perolehan						Acquisition Cost
Tanah	1.490.177.000	-	-	-	1.490.177.000	Land
Bangunan	647.722.545	-	-	-	647.722.545	Buildings
Kendaraan Bermotor	2.554.787.300	-	-	-	2.554.787.300	Motor Vehicles
Peralatan	5.609.074.135	300.258.650	178.092.500	-	5.731.240.285	Equipment
	10.301.760.980	300.258.650	178.092.500	-	10.423.927.130	
Akumulasi Penyusutan						Accumulated Depreciation
Bangunan	461.652.069	32.386.127	-	-	494.038.196	Buildings
Kendaraan Bermotor	2.288.333.443	97.241.953	-	-	2.385.575.396	Motor Vehicles
Peralatan	4.403.019.022	441.315.996	89.140.500	-	4.755.194.518	Equipment
	7.153.004.534	570.944.076	89.140.500	-	7.634.808.110	
Saldo Buku	3.148.756.446				2.789.119.020	Book Value

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, 2016 and 2015 as follows:

Period ended as of December 31, 2016

Periode per 31 Desember 2015

	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Pengurangan <i>Disposal</i>	Reklasifikasi <i>Reclassification</i>	Saldo Akhir <i>Ending Balance</i>	
Nilai Perolehan						Acquisition Cost
Tanah	1.490.177.000	-	-	-	1.490.177.000	Land
Bangunan	647.722.545	-	-	-	647.722.545	Buildings
Kendaraan Bermotor	2.594.012.300	18.125.000	57.350.000	-	2.554.787.300	Motor Vehicles
Peralatan	5.324.134.535	284.939.600	-	-	5.609.074.135	Equipment
	10.056.046.380	303.064.600	57.350.000	-	10.301.760.980	
Akumulasi Penyusutan						Accumulated Depreciation
Bangunan	425.015.941	36.636.128	-	-	461.652.069	Buildings
Kendaraan Bermotor	2.141.481.644	198.660.549	51.808.750	-	2.288.333.443	Motor Vehicles
Peralatan	3.887.137.740	515.881.282	-	-	4.403.019.022	Equipment
	6.453.635.325	751.177.960	51.808.750	-	7.153.004.534	
Saldo Buku	3.602.411.055				3.148.756.446	Book Value

Penjualan aset tetap berupa kendaraan pada Kantor Pusat, Balikpapan, dan Yogyakarta dengan total nilai perolehan, akumulasi masing-masing sebesar Rp57.350.000, Rp51.808.750 dan telah terjual Rp7.800.000.

Penjualan aset tetap berupa kendaraan pada Kantor Pusat, Balikpapan, dan Yogyakarta dengan total nilai perolehan, akumulasi masing-masing sebesar Rp57.350.000, Rp51.808.750 dan telah terjual Rp7.800.000.

The sale of fixed assets in the form of a vehicle on the Head Office, Balikpapan, and Yogyakarta with a total acquisition, accumulation value each of Rp57.350.000, Rp51.808.750 and has sold Rp7.800.000.

The sale of fixed assets in the form of a vehicle on the Head Office, Balikpapan, and Yogyakarta with a total acquisition, accumulation value each of Rp57.350.000, Rp51.808.750 and has sold Rp7.800.000.

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 2016 dan 2015 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, 2016 and 2015 as follows:

	Periode per 31 Desember 2016				Reklasifikasi <i>Reclassification</i>	Periode ended as of December 31, 2016		
	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Pengurangan <i>Disposal</i>			Saldo Akhir <i>Ending Balance</i>		
Nilai Perolehan								Acquisition Cost
Tanah	3.533.319.000	-	-	-	-	3.533.319.000		Land
Bangunan	10.406.990.611	-	-	-	-	10.406.990.611		Buildings
Kendaraan Bermotor	8.238.677.735	110.725.000	711.800.000	-	-	7.637.602.735		Motor Vehicles
Peralatan	1.512.352.900	40.968.900	30.579.000	-	-	1.522.742.800		Equipment
	23.691.340.246	151.693.900	742.379.000			23.100.655.146		
Akumulasi Penyusutan								Accumulated Depreciation
Bangunan	4.829.600.285	520.349.531	-	-	-	5.349.949.815		Buildings
Kendaraan Bermotor	6.839.317.352	321.915.650	296.410.000	-	-	6.864.823.004		Motor Vehicles
Peralatan	1.153.580.068	104.082.203	3.733.350	-	-	1.253.928.922		Equipment
	12.822.497.706	946.347.385	300.143.350			13.468.701.738		
Saldo Buku	10.868.842.541					9.631.953.408		Book Value

	Periode per 31 Desember 2015				Reklasifikasi <i>Reclassification</i>	Periode ended as of December 31, 2015		
	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Pengurangan <i>Disposal</i>			Saldo Akhir <i>Ending Balance</i>		
Nilai Perolehan								Acquisition Cost
Tanah	3.047.519.000	485.800.000	-	-	-	3.533.319.000		Land
Bangunan	10.406.990.611	-	-	-	-	10.406.990.611		Buildings
Kendaraan Bermotor	8.031.720.735	271.957.000	65.000.000	-	-	8.238.677.735		Motor Vehicles
Peralatan	1.362.223.000	150.129.900	-	-	-	1.512.352.900		Equipment
	22.848.453.346	907.886.900	65.000.000			23.691.340.246		
Akumulasi Penyusutan								Accumulated Depreciation
Bangunan	4.310.976.772	518.623.512	-	-	-	4.829.600.285		Buildings
Kendaraan Bermotor	6.337.945.679	566.371.674	65.000.000	-	-	6.839.317.352		Motor Vehicles
Peralatan	1.023.302.300	130.277.768	-	-	-	1.153.580.068		Equipment
	11.672.224.751	1.215.272.954	65.000.000			12.822.497.706		
Saldo Buku	11.176.228.595					10.868.842.541		Book Value

Penjualan aset tetap berupa kendaraan pada Kantor Pusat dengan total nilai perolehan, akumulasi masing-masing sebesar Rp65.000.000 dan telah terjual sebesar Rp50.000.000.

Penjualan aset tetap berupa kendaraan pada Kantor Pusat dengan total nilai perolehan, akumulasi masing-masing sebesar Rp65.000.000 dan telah terjual sebesar Rp50.000.000.

The sale of fixed assets in the form of a vehicle on the Head Office with a total acquisition, accumulation value each of Rp65.000.000 and has sold Rp50.000.000.

The sale of fixed assets in the form of a vehicle on the Head Office with a total acquisition, accumulation value each of Rp65.000.000 and has sold Rp50.000.000.

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 2016 dan 2015.

SALDO DANA BERSIH TERIKAT

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

	2016
a. Saldo Dana Zakat	
Penerimaan Zakat	
Zakat	8.971.861.055
Bagi Hasil Penempatan Dana - Zakat	-
	8.971.861.055
Penyaluran Program	
Fakir Miskin	21.270.944.966
Riqob	-
Ghorimin	2.000.000
Mualaf	-
Fisabilillah	10.264.321.934
Ibnu Sabil	1.033.700
Jumlah Penyaluran Program	31.538.300.600
Alokasi Aset Kelolaan	-
Jumlah Penyaluran Zakat	31.538.300.600
Kenaikan (Penurunan) Dana Bersih	(22.566.439.545)
Saldo Dana Bersih Awal Tahun	27.380.409.233
Saldo Dana Bersih Akhir Tahun	4.813.969.687
Transfer Antar Dana	-
Transfer Ke Dana Pengelola	(1.121.450.757)
Saldo Dana Akhir Tahun	3.692.518.930

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, 2016 and 2015.

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.

	2015	
a. Zakah Fund Balance		
Incoming Zakah		
Zakah	51.370.531.824	
Profit Sharing of Zakah Fund Placement	6.739.706	
	51.377.271.530	
Program Expenditure		
Fakir Miskin	24.669.245.101	
Riqob	420.000	
Ghorimin	53.934.295	
Mualaf	24.065.000	
Fisabilillah	19.756.218.341	
Ibnu Sabil	23.062.900	
Total Program Expenditure	44.526.945.637	
Allocation Managed Assets	-	
Total Zakah Expenditure	44.526.945.637	
Increase (Decrease) Net Fund Balance	6.850.325.893	
Net Fund at The Beginning of The Year	26.951.399.819	
Net Fund at The End of The Year	33.801.725.712	
Inter-Fund Transfer	-	
Management Fund Transferring	(6.421.316.479)	
Fund Balance at The End of The Year	27.380.409.233	

12. SALDO DANA BERSIH (lanjutan)

12. NET FUND BALANCE (continued)

SALDO DANA BERSIH TERIKAT (lanjutan)

RESTRICTED NET FUND BALANCE (continued)

	<u>2016</u>	<u>2015</u>	
b. Saldo Dana Kemanusiaan			b. Humanity Fund Balance
Penerimaan Kemanusiaan			Incoming Humanity
Kemanusiaan	27.299.118.741	36.301.036.482	Humanity
Penyaluran Program			Program Expenditure
Program Kemanusiaan	10.854.545.574	24.114.430.492	Rescue Program
Program Rehabilitasi	119.759.821	918.928.912	Rehabilitation Program
Program Ekonomi	181.219.085	295.539.957	Economic Program
Program Pendidikan	2.628.108.532	2.417.768.878	Education Program
Program Kesehatan	686.364.759	2.109.886.178	Health Program
Program Dakwah	357.435.838	887.296.797	Dakwah Program
Jumlah Penyaluran Program	14.827.433.609	30.743.851.214	Total Program Expenditure
Alokasi Aset Kelolaan	-	-	Allocation Managed Assets
Jumlah Penyaluran Kemanusiaan	14.827.433.609	30.743.851.214	Total Humanity Expenditure
Kenaikan (Penurunan) Dana Bersih	12.471.685.132	5.557.185.268	Increase (Decrease) Net Fund Balance
Saldo Dana Bersih Awal Tahun	5.468.173.200	3.408.533.371	Net Fund at The Beginning of The Year
Saldo Dana Bersih Akhir Tahun	17.939.858.331	8.965.718.639	Net Fund at The End of The Year
Transfer Antar Dana	-	-	Inter-Fund Transfer
Transfer Ke Dana Pengelola	(2.871.230.135)	(3.497.545.439)	Management Fund Transferring
Saldo Dana Akhir Tahun	15.068.628.196	5.468.173.200	Fund Balance at The End of The Year
	<u>2016</u>	<u>2015</u>	
c. Saldo Dana Kemitraan			c. Partnership Fund Balance
Penerimaan Kemitraan			Incoming Partnership
Kemitraan	5.750.021.168	3.830.378.729	Partnership
Penyaluran Program			Program Expenditure
Program Kemanusiaan	1.154.736.865	1.566.327.226	Rescue Program
Program Ekonomi	634.141.617	224.290.800	Economic Program
Program Pendidikan	2.203.816.519	1.676.101.776	Education Program
Program Kesehatan	1.006.100.248	620.587.362	Health Program
Program Pembinaan Mental	295.034.700	371.975.200	Spiritual Rehabilitation Program
Program Pelatihan ZISWAF	5.100.000	75.000.000	Education Zakah Program
Jumlah Penyaluran Kemitraan	5.298.929.949	4.534.282.364	Total Partnership Expenditure
Kenaikan (Penurunan) Dana Bersih	451.091.219	(703.903.635)	Increase (Decrease) Net Fund Balance
Saldo Dana Bersih Awal Tahun	1.295.720.833	2.382.662.341	Net Fund at The Beginning of The Year
Saldo Dana Bersih Akhir Tahun	1.746.812.052	1.678.758.706	Net Fund at The End of The Year
Transfer Antar Dana	-	-	Inter-Fund Transfer
Transfer Ke Dana Pengelola	(572.502.117)	(383.037.873)	Management Fund Transferring
Saldo Dana Akhir Tahun	1.174.309.935	1.295.720.833	Fund Balance at The End of The Year

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12. NET FUND BALANCE (continued)

SALDO DANA BERSIH TERIKAT (lanjutan)

RESTRICTED NET FUND BALANCE (continued)

	2016	2015	
d. Saldo Dana Proyek			d. Project Fund Balance
Penerimaan Proyek			Incoming Project
Proyek Umum & Qurban	89.041.127.372	88.072.969.780	General Project & Qurbani
Penyaluran Program			Program Expenditure
Pengeluaran Program Qurban	33.805.754.043	30.013.981.616	Qurbani Program Expenditure
Biaya Proyek Umum	52.585.469.078	36.358.109.037	General Project Cost
Jumlah Penyaluran Program	86.391.223.120	66.372.090.653	Total Program Expenditure
Alokasi Aset Kelolaan	-	-	Allocation Managed Assets
Jumlah Penyaluran Proyek	86.391.223.120	66.372.090.653	Total Project Expenditure
Kenaikan (Penurunan) Dana Bersih	2.649.904.252	21.700.879.127	Increase (Decrease) Net Fund Balance
Saldo Dana Bersih Awal Tahun	18.768.799.299	5.719.369.154	Net Fund at The Beginning of The Year
Saldo Dana Bersih Akhir Tahun	21.418.703.551	27.420.248.281	Net Fund at The End of The Year
Transfer Antar Dana	-	-	Inter-Fund Transferring
Transfer Ke Dana Pengelola	(9.100.427.790)	(8.651.448.982)	Management Fund Transferring
Saldo Dana Akhir Tahun	12.318.275.761	18.768.799.299	Fund Balance at The End of The Year
	2016	2015	
e. Saldo Dana Wakaf			e. Wakaf Fund Balance
Penerimaan Wakaf			Incoming Wakaf
Wakaf Uang	158.252.843	255.900.153	Cash Wakaf
Wakaf Lain-Lain	21.328.000	550.256.000	Wakaf Other
Penempatan dana wakaf	-	25.411	Wakaf Placement
Kembali Investasi Perumahan	-	-	Return on Wakaf Investment
Jumlah Penerimaan Wakaf	179.580.843	806.181.564	Total Incoming Wakaf
Penyaluran Program			Program Expenditure
Pengelolaan Program Wakaf	10.550.000	394.144.000	Administration Wakaf
Jumlah Penyaluran Program	10.550.000	394.144.000	Total Program Expenditure
Kembali Dana Termanfaatkan	-	-	Managed Valuable Fund
Jumlah Penyaluran Wakaf	10.550.000	394.144.000	Total Wakaf Expenditure
Kenaikan (Penurunan) Dana Bersih	169.030.843	412.037.564	Increase (Decrease) Net Fund Balance
Dana Kelolaan Wakaf	-	-	Managed Fund Wakaf
Saldo Dana Bersih Awal Tahun	3.597.797.652	3.185.760.088	Net Fund at The Beginning of The Year
Saldo Dana Akhir Tahun	3.766.828.495	3.597.797.652	Fund Balance at The End of The Year
	2016	2015	
f. Saldo Dana Fasilitas Umum			f. Public Facilities Fund Balance
Penerimaan Dana Fasilitas Umum			Incoming Public Facilities Fund
Dana Fasilitas Umum, Bunga Bank & Hadiah	268.135.064	391.142.036	Public Facilities Fund, Bank interest & Gift
Penyaluran Program			Program Expenditure
Program Rehabilitasi	357.960.055	382.894.619	General Rehabilitation Program
Jumlah Penyaluran Program	357.960.055	382.894.619	Total Program Expenditure
Kenaikan (Penurunan) Dana Bersih	(89.824.991)	8.247.417	Increase (Decrease) Net Fund Balance
Transfer Antar Dana	-	-	Inter-Fund Payable Payment
Saldo Dana Bersih Awal Tahun	986.151.208	977.903.791	Net Fund at The Beginning of The Year
Saldo Dana Akhir Tahun	896.326.218	986.151.208	Fund Balance at The End of The Year
JUMLAH SALDO DANA BERSIH TERIKAT	36.916.887.536	57.497.051.424	TOTAL RESTRICTED NET FUND BALANCE

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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.

	2016	2015	
g. Saldo Dana Infaq			g. General Infaq Fund Balance
Penerimaan Infaq			Incoming General Infaq
Infaq & Shodaqoh	1.529.068.102	8.578.039.914	Infaq & Shodaqoh
Penyaluran Program			Program Expenditure
Program Kemanusiaan	97.272.931	264.056.342	Rescue Program
Program Sosialisasi Zakat	1.089.709.521	5.757.756.179	Zakah Education Program
Jumlah Penyaluran Program	1.186.982.452	6.021.812.521	Total Program Expenditure
Alokasi Aset Kelolaan	972.565.367	1.215.272.954	Allocation Managed Assets
Jumlah Penyaluran Infaq	2.159.547.819	7.237.085.475	Total Infaq Expenditure
Kenaikan (Penurunan) Dana Bersih	(630.479.717)	1.340.954.439	Increase (Decrease) Net Fund Balance
Saldo Dana Bersih Awal Tahun	4.758.515.722	5.917.608.224	Net Fund at The Beginning of The Year
Saldo Dana Bersih Akhir Tahun	4.128.036.005	7.258.562.663	Net Fund at The End of The Year
Transfer Antar Dana	-	-	Inter-Fund Payable Payment
Transfer Ke Dana Pengelola	(439.510.246)	(2.500.046.941)	Management Fund Transferring
Saldo Dana Akhir Tahun	3.688.525.759	4.758.515.722	Fund Balance at The End of The Year
	2016	2015	
h. Saldo Dana Pengelola			h. Management Fund Balance
Penerimaan Pengelola			Incoming Management Fund
Bagi Hasil Investasi	104.417.640	263.962.324	Return on Investment
Lain - Lain	457.404.219	1.284.910.626	Others
Jumlah Penerimaan Pengelola	561.821.859	1.548.872.950	Total Incoming Management Fund
Penyaluran Operasional			Operational Expenditure
Pengembangan SDM	480.949.725	930.920.303	Human Resources Expenditure
Gaji & Kesejahteraan Karyawan	6.815.282.275	11.741.934.887	Personnel Expenditure
Biaya Pengembangan Organisasi	771.970.368	858.716.008	Organization Development Expenditure
Biaya Perlengkapan	748.528.760	1.294.312.149	Supplies Expenditure
Biaya Kebutuhan Rumah Tangga Kantor	4.023.538.277	4.490.557.684	Household Work Expenditure
Biaya Perjalanan Dinas	219.676.922	262.344.554	Official Travel Expenditure
Biaya Pemeliharaan Aset	609.690.150	969.623.883	Maintenance of Assets Expenditure
Biaya Transportasi	839.100.603	674.300.026	Transportations Expenditure
Biaya Legal & Pajak	85.339.036	78.665.661	Legality and Taz Expenditure
Biaya Administrasi Bank	267.914.717	174.486.148	Bank Administration Expenditure
Biaya Penyusutan Aset tetap	571.571.743	751.177.959	Fix Assets Depreciation Expenses
Biaya lain-lain	996.790.068	374.637.766	Others Expenditure
Biaya Marketing	53.102.300	-	Marketing Expenditure
Jumlah Penyaluran Pengelola	16.483.454.944	22.601.677.028	Total Management Expenditure
Kenaikan (Penurunan) Dana Bersih	(15.921.633.084)	(21.052.804.078)	Increase (Decrease) Net Fund Balance
Saldo Dana Bersih Awal Tahun	10.609.458.252	10.208.866.616	Net Fund at The Beginning of The Year
Saldo Dana Bersih Akhir Tahun	(5.312.174.832)	(10.843.937.462)	Net Fund at The End of The Year
Transfer dari/ke dana lain	-	-	Transfer from/to other funds
Terima Transfer Dana Pengelola	14.105.121.044	21.453.395.714	Management Fund Transferring In
Saldo Dana Akhir Tahun	8.792.946.212	10.609.458.252	Fund Balance at The End of The Year
JUMLAH SALDO DANA BERSIH TIDAK TERIKAT	12.481.471.972	15.367.973.974	TOTAL UNRESTRICTED NET FUND BALANCE
JUMLAH SALDO DANA BERSIH	49.398.359.507	72.865.025.397	TOTAL NET FUND BALANCE

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13. PENERIMAAN DANA

Jumlah Penerimaan dana yang disajikan dalam laporan aktivitas untuk periode yang berakhir 31 Desember 2016 dan 2015 adalah penerimaan dana kantor pusat yang meliputi penerimaan dana terikat dan tidak terikat sebagai berikut:

	2016
PENERIMAAN DANA TERIKAT	
a. ZAKAT	
Zakat Maal	3.436.488.653
Zakat Profesi	3.996.976.910
Zakat Perniagaan	1.461.601.124
Zakat Hadiah	250.000
Zakat Pertanian	2.469.500
Zakat Fitrah	24.061.644
Zakat Rikaz	1.920.000
Zakat Investasi	5.910.574
Zakat Peternakan	-
Zakat Pertambangan	-
Fidyah	42.182.651
Penempatan Dana Zakat	-
Jumlah Penerimaan Zakat	8.971.861.055
b. KEMANUSIAAN	
Peduli Umum	9.551.595.993
Peduli Yatim Janda	3.065.872.809
Peduli Dunia Islam	7.383.005.843
Peduli Bencana	7.298.644.096
Penempatan dana Infaq Shodaqoh Terikat	-
Jumlah Penerimaan Kemanusiaan	27.299.118.741
c. KEMITRAAN	
Kemitraan Pendidikan	1.838.808.746
Kemitraan Ekonomi	797.444.722
Kemitraan Kesehatan	1.076.638.597
Kemitraan Dakwah	336.420.000
Kemitraan Kemanusiaan	1.300.709.103
Kemitraan Sosialisasi Ziswaf	400.000.000
Jumlah Penerimaan Kemitraan	5.750.021.168
d. PROYEK	
Penerimaan Qurban Reguler	29.823.520.993
Proyek Umum	59.217.606.379
Jumlah Penerimaan Proyek	89.041.127.372
e. WAKAF	
Wakaf Uang	158.252.843
Wakaf Lain-Lain	21.328.000
Penempatan Dana Wakaf	-
Kembali Investasi Wakaf	-
Jumlah Penerimaan Wakaf	179.580.843
f. DANA FASILITAS UMUM	
Dana Fasilitas Umum	154.474.493
Bunga Bank	113.660.571
Jumlah Penerimaan Fasilitas Umum	268.135.064
TOTAL PENERIMAAN TERIKAT	131.509.844.243

13. INCOMING RESOURCES

Amount of incoming resources which is stated at the statement of activities for the year ended December 31, 2016 and 2015 is incoming resources from head office included incoming restricted fund and unrestricted fund as follows:

	2015	
		RESTRICTED FUND
		a. ZAKAH
	28.776.906.012	Prosperity Zakah
	16.180.870.800	Profession Zakah
	2.677.605.182	Trading Zakah
	16.485.000	Gift Zakah
	90.222.251	Agriculturist Zakah
	2.679.404.123	Zakah Al Fitr
	26.141.800	Rikaz Zakah
	80.524.500	Investment Zakah
	5.330.000	Farm Zakah
	436.050	Mining Zakah
	836.606.106	Fidyah
	6.739.706	Zakah Placement
	51.377.271.530	Total Incoming Zakah
		b. HUMANITY
	16.109.591.545	General Care
	7.843.623.526	Orphan Widow Care
	7.523.259.980	Islamic World Care
	4.795.488.610	Disaster Care
	29.072.821	Infaq Shodaqoh Fund Placement
	36.301.036.482	Total Incoming Humanity
		c. PARTNERSHIP
	1.741.290.238	Partnership of Education
	524.303.750	Partnership of Economic
	659.069.651	Partnership of Health
	477.381.000	Partnership of Dakwah
	353.334.090	Partnership of Humanity
	75.000.000	Partnership of Zakah Education
	3.830.378.729	Total Incoming Partnership
		d. PROJECT
	31.182.019.367	Regular Qurbani Incoming Fund
	56.890.950.413	General Project
	88.072.969.780	Total Incoming Project
		e. WAKAF
	255.900.153	Cash Wakaf
	550.256.000	Wakaf Others
	25.411	Wakaf Placement
	-	Return on Wakaf Investment
	806.181.564	Total Incoming Wakaf
		f. PUBLIC FACILITIES FUND
	155.252.760	Public Facilities Fund, & Gift
	235.889.276	Bank Interest
	391.142.036	Total Incoming Public Facilities
	180.778.980.121	TOTAL RESTRICTED FUND

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13. PENERIMAAN DANA (lanjutan)

	2016
PENERIMAAN DANA TIDAK TERIKAT	
g. INFAQ UMUM	
Infaq & Shodaqoh	1.473.917.902
Bagi Hasil Investasi	55.150.200
Jumlah Penerimaan Infaq Umum	1.529.068.102
h. BAGI HASIL INVESTASI	
Bagi Hasil Bank Syariah	101.286.968
Bagi Hasil Investasi	3.130.672
Jumlah Penerimaan Bagi Hasil Investasi	104.417.640
i. LAIN - LAIN	
Lain - Lain	457.404.219
Jumlah Penerimaan Lain-lain	457.404.219
JUMLAH PENERIMAAN TIDAK TERIKAT	2.090.889.961
TOTAL PENERIMAAN DANA	133.600.734.204

14. PENYALURAN DANA

Jumlah penyaluran dana yang disajikan dalam laporan aktivitas untuk periode yang berakhir 31 Desember 2016 dan 2015 adalah penyaluran dana kantor pusat yang meliputi penyaluran dana terikat dan tidak terikat sebagai berikut:

	2016
PENYALURAN DANA TERIKAT	
a. PENYALURAN ZAKAT	
Penyaluran Program (Asnaf)	
Fakir Miskin	21.270.944.966
Riqob	-
Ghorimin	2.000.000
Mualaf	-
Fisabilillah	10.264.321.934
Ibnu Sabil	1.033.700
Jumlah Penyaluran Zakat	31.538.300.600
b. PENYALURAN KEMANUSIAAN	
Penyaluran Program	
Program Kemanusiaan	10.854.545.574
Program Rehabilitasi	119.759.821
Program Ekonomi	181.219.085
Program Pendidikan	2.628.108.532
Program Kesehatan	686.364.759
Program Dakwah	357.435.838
Jumlah Penyaluran Kemanusiaan	14.827.433.609

13. INCOMING RESOURCES (continued)

	2015	
		UNRESTRICTED FUND
		g. GENERAL INFAQ
		<i>Infaq & Shodaqoh</i>
		<i>Return On Investment</i>
		Total Incoming General Infaq
		h. RETURN ON INVESTMENT
		<i>Profit Sharing from Syariah Bank</i>
		<i>Return on Investment</i>
		Total Incoming Return on Investment
		i. OTHERS
		<i>Others</i>
		Total Incoming Others
		TOTAL UNRESTRICTED FUND
		TOTAL INCOMING RESOURCES

14. EXPENDED RESOURCES

Amount of expended resources which is stated at the statement of activities for the year ended December 31, 2016 and 2015 is expended resources from head office included expended restricted fund and unrestricted fund as follows:

	2015	
		RESTRICTED EXPENDITURE
		a. ZAKAH EXPENDITURE
		<i>Program Expenditure (Asnaf)</i>
		<i>Fakir Miskin</i>
		<i>Riqob</i>
		<i>Ghorimin</i>
		<i>Mualaf</i>
		<i>Fisabilillah</i>
		<i>Ibnu Sabil</i>
		Total Zakah Expenditure
		b. HUMANITY EXPENDITURE
		<i>Program Expenditure</i>
		<i>Rescue Program</i>
		<i>General Rehabilitation Program</i>
		<i>Economic Program</i>
		<i>Education Program</i>
		<i>Health Program</i>
		<i>Dakwah Program</i>
		Total Humanity Expenditure

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14. PENYALURAN DANA (lanjutan)

14. EXPENDED RESOURCES (continued)

	2016	2015	
c. PENYALURAN KEMITRAAN			c. PARTNERSHIP EXPENDITURE
Penyaluran Program			Program Expenditure
Program Kemanusiaan	1.154.736.865	1.566.327.226	Rescue Program
Program Ekonomi	634.141.617	224.290.800	Economic Program
Program Pendidikan	2.203.816.519	1.676.101.776	Education Program
Program Kesehatan	1.006.100.248	620.587.362	Health Program
Program Pembinaan Mental	295.034.700	371.975.200	Spiritual Rehabilitation Program
Program Pelatihan Ziswaf	5.100.000	75.000.000	Zakah Education Program
Jumlah Penyaluran Kemitraan	5.298.929.949	4.534.282.364	Total Partnership Expenditure
d. PENYALURAN PROYEK			d. PTOJECT EXPENDITURE
Penyaluran Program			Program Expenditure
Pengeluaran Program Qurban	33.805.754.043	30.013.981.616	Qurbani Program Expenditure
Biaya Proyek Umum	52.585.469.078	36.358.109.037	General Project Cost
Jumlah Penyaluran Proyek	86.391.223.120	66.372.090.653	Total Project Expenditure
e. PENYALURAN WAKAF			e. WAKAF EXPENDITURE
Penyaluran Program			Program Expenditure
Pengelolaan Program Wakaf	10.550.000	394.144.000	Administration Wakaf
Jumlah Penyaluran Wakaf	10.550.000	394.144.000	Total Wakaf Expenditure
f. PENYALURAN FASILITAS UMUM			f. GENERAL FACILITIES EXPENDITURE
Penyaluran Program			Program Expenditure
Program Rehabilitasi	357.960.055	382.894.619	General Rehabilitation Program
Jumlah Penyaluran Fasilitas Umum	357.960.055	382.894.619	Total General Facilities Expenditure
JUMLAH PENYALURAN TERIKAT	138.424.397.333	146.954.208.486	TOTAL RESTRICTED EXPENDITURE
PENYALURAN DANA TIDAK TERIKAT			UNRESTRICTED EXPENDITURE
g. PENYALURAN INFAQ UMUM			g. GENERAL INFAQ EXPENDITURE
Penyaluran Program			Program Expenditure
Program Kemanusiaan	97.272.931	264.056.342	Rescue Program
Program Sosialisasi Zakat	1.089.709.521	5.757.756.179	Zakah Education Program
Alokasi Pemanfaatan Aset Kelolaan	972.565.367	1.215.272.954	Allocation Managed Assets
Jumlah Penyaluran Infaq Umum	2.159.547.819	7.237.085.475	Total General Infaq Expenditure
h. PENYALURAN OPERASIONAL			h. OPERATIONAL EXPENDITURE
Pengembangan SDM	480.949.725	930.920.303	Human Resources Expenditure
Gaji & Kesejahteraan Karyawan	6.815.282.275	11.741.934.887	Personnel Expenditure
Biaya Pengembangan Organisasi	771.970.368	858.716.008	Organization Development Expenditure
Biaya Perlengkapan	748.528.760	1.294.312.149	Supplies Expenditure
Biaya Kebutuhan Rumah Tangga Kantor	4.023.538.277	4.490.557.684	Household Work Expenditure
Biaya Perjalanan Dinas	219.676.922	262.344.554	Official Travel Expenditure
Biaya Pemeliharaan Aset	609.690.150	969.623.883	Maintenance of Assets Expenditure
Biaya Transportasi	839.100.603	674.300.026	Transportations Expenditure
Biaya Legal & Pajak	85.339.036	78.665.661	Legality and Taz Expenditure
Biaya Administrasi Bank	267.914.717	174.486.148	Bank Administration Expenditure
Biaya Penyusutan Aset tetap	571.571.743	751.177.959	Fix Assets Depreciation Expenses
Biaya lain-lain	996.790.068	374.637.766	Others Expenditure
Biaya Marketing	53.102.300	-	Marketing Expenditure
Total Penyaluran Operasional	16.483.454.944	22.601.677.028	Total Operational Expenditure
JUMLAH PENYALURAN TIDAK TERIKAT	18.643.002.763	29.838.762.504	TOTAL UNRESTRICTED EXPENDITURE
TOTAL PENYALURAN DANA	157.067.400.097	176.792.970.990	TOTAL EXPENDED RESOURCES

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15. JUMLAH KARYAWAN & BIAYA

Jumlah biaya gaji dan kesejahteraan karyawan yang disajikan dalam laporan aktivitas untuk tahun yang berakhir 31 Desember 2016 dan 2015 adalah untuk membayar karyawan kantor pusat dengan komposisi sebagai berikut :

	2016
Jumlah Karyawan	
Karyawan Tetap	31
Karyawan Kontrak	433
Total Karyawan	464
Dewan Direksi	7
Jumlah Gaji & Kesejahteraan Karyawan	7.296.232.000

16. KEJADIAN SETELAH TANGGAL LAPORAN

Berdasarkan Akta Notaris Nomor 1 Tahun 2014 tanggal 3 Desember 2014 tentang Perjanjian Kerjasama, PKPU akan mengalihkan sepenuhnya pengelolaan dana zakat kepada Yayasan Inisiatif Zakat Indonesia (IZI). Pengalihan dana zakat dari Yayasan PKPU ke Yayasan IZI didistribusikan secara bertahap. Sejak tanggal 1 Januari 2016 sampai dengan laporan keuangan ini diterbitkan, Yayasan PKPU telah mendistribusikan dana ke yayasan IZI sebesar Rp11.600.000.000.

17. INFORMASI LAIN

Alokasi biaya operasional dan biaya karyawan terhadap total penerimaan untuk tahun yang berakhir 31 Desember 2016 dan 2015 adalah sebagai berikut :

	2016
Rasio terhadap Penerimaan Dana :	
Pengembangan SDM	0,36%
Gaji & Kesejahteraan Karyawan	5,10%
Biaya Administrasi dan Umum	6,84%
Penyaluran Program	105,23%
Total Penyaluran Dana	117,53%

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, 2016 and 2015 is payment for employees in head office with the composition as follows:

	2015	
Jumlah Karyawan		Number of Employees
Karyawan Tetap	18	Fix Employees
Karyawan Kontrak	459	Temporary Employees
Total Karyawan	477	Total employees
Dewan Direksi	7	Board of Directors
Jumlah Gaji & Kesejahteraan Karyawan	12.672.855.190	Total Salaries & Welfare Employees

16. SUBSEQUENT EVENT

Based on Notarial Deed No. 1 of 2014 dated December 3, 2014 on the Cooperation Agreement, PKPU will shift entirely to the charity fund management Initiatives Foundation Zakat Indonesia (IZI). Diversion of charity funds from PKPU to IZI distributed gradually. Since January 1, 2016 until the financial report is published, PKPU Foundation has distributed funds to the foundation IZI amounted to Rp11.600.000.000.

17. OTHER INFORMATION

Allocation of operating cost and employees cost toward total incoming resources for the year ended 31 December 2016 and 2015 were as follows :

	2015	
Rasio terhadap Penerimaan Dana :		Rate to Incoming Resources :
Pengembangan SDM	0,49%	Human Resources Development
Gaji & Kesejahteraan Karyawan	6,15%	Salaries and Employee Benefits
Biaya Administrasi dan Umum	5,20%	Operating Cost
Penyaluran Program	80,77%	Program Expenditure
Total Penyaluran Dana	92,61%	Total Expenditure