LAPORAN KEUANGAN

YAYASAN POS KEADILAN PEDULI UMMAT (PKPU)
PER 31 DESEMBER 2017 DAN 2016 SERTA
UNTUK TAHUN-TAHUN YANG BERAKHIR 31 DESEMBER 2017 DAN 2016
DISERTAI DENGAN LAPORAN AUDITOR INDEPENDEN

THE FINANCIAL STATEMENT OF

PKPU FOUNDATION
AS OF DECEMBER 31, 2017 AND 2016
AND FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016
WITH INDEPENDENT AUDITORS ' REPORT

SURAT PERNYATAAN DIREKSI/ *BOARD OF DIRECTORS' STATEMENT REGARDING*
YAYASAN POS KEADILAN PEDULI UMMAT

NO. PKPU-P/0420.04.V/E/2018

SURAT PERNYATAAN DIREKSI
TENTANG
TANGGUNG JAWAB LAPORAN KEUANGAN YAYASAN POS KEADILAN PEDULI UMMAT UNTUK TAHUN-TAHUN YANG BERAKHIR 31 DESEMBER 2017 DAN 2016

Kami yang bertandatangan dibawah:

1. Nama : Agung Notowiguno
   Jabatan : Direktur Utama

2. Nama : Eddy Nursantio
   Jabatan : Direktur Operasional

Bertindak untuk dan atas nama Yayasan Pos Keadilan Peduli Ummat menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan Pos Keadilan Peduli Ummat.
2. Laporan keuangan Yayasan Pos Keadilan Peduli Ummat telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan yang berlaku di Indonesia.
3. a. Semua informasi dalam laporan keuangan Yayasan Pos Keadilan Peduli Ummat telah dimuat secara lengkap dan benar.
   b. Laporan keuangan Yayasan Pos Keadilan Peduli Ummat tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.
4. Kami bertanggung jawab atas sistem pengendalian intern Yayasan Pos Keadilan Peduli Ummat.

Demikian pernyataan ini dibuat dengan sebenarnya.

BOARD OF DIRECTORS' STATEMENT REGARDING
THE RESPONSIBILITY FOR THE FINANCIAL STATEMENTS OF POS KEADILAN PEDULI UMMAT FOUNDATION
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

We, the undersigned:

1. *Name : Agung Notowiguno*
   Title : President Director

2. *Name : Eddy Nursantio*
   Title : Operational Director

Act for and on behalf of Pos Keadilan Peduli Ummat Foundation declare that:

1. *We are responsible for the preparation and presentation of the financial statements of Pos Keadilan Peduli Ummat Foundation .*
2. *The financial statements of Pos Keadilan Peduli Ummat Foundation have been prepared and presented in accordance with Indonesian Financial Accounting Standards.*
3. *a. All information in the financial statements of Pos Keadilan Peduli Ummat Foundation have been disclosed in a complete and truthful manner.*
   b. The financial statements of Pos Keadilan Peduli Ummat Foundation do not contain any incorrect information or material facts, nor do they omit information or material facts.
4. *We are responsible for the Pos Keadilan Peduli Ummat Foundation 's internal control system.*

We certify the accuracy of this statement.

Jakarta, 25 Mei 2018/ *May 25, 2018*

Yayasan Pos Keadilan Peduli Ummat

METERAI TEMPEL
53A84AFF126858901
6000
ENAM RIBU RUPIAH

Agung Notowiguno
Direktur Utama/ *President Director*

Eddy Nursantio
Direktur Operasional/ *Operational Director*

Nomor: LAI/GA/BTW/18042

Report No: LAI/GA/BTW/18042

LAPORAN AUDITOR INDEPENDEN

INDEPENDENT AUDITOR'S REPORT

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

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

Kami telah mengaudit laporan keuangan Yayasan PKPU terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2017, laporan aktivitas dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

We have audited the accompanying financial statements of PKPU Foundation, which comprise the statement of financial position as of December 31, 2017, the statement of activities and statements of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Tanggung jawab manajemen atas laporan keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan ini sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan bebas dari kesalahan penyajian material. Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan.

Auditor's responsibility

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethnical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.

Tanggung jawab auditor (lanjutan)

Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal entitas.

Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan PKPU tanggal 31 Desember 2017, hasil aktivitas, dan arus kas untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Auditor's responsibility (continued)

The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of PKPU Foundation as of December 31, 2017, result of their activities, and its cash flows for the year then ended in conformity with Financial Accounting Standards in Indonesia.

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

Budi T. Wibawa, CA., CPA., M.Si.

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

Izin KAP No. KEP-662/KM.17/1998/*Registered Public Accountant License No. KEP-662/KM.17/1998*

Jakarta, 25 Mei 2018/ *Jakarta, May 25, 2018*

YAYASAN PKPU
LAPORAN POSISI KEUANGAN
Per 31 Desember 2017 dan 2016
Dinyatakan Dalam Rupiah

PKPU FOUNDATION
STATEMENTS OF FINANCIAL POSITION
As Of Desember 31, 2017 and 2016
Expressed in Rupiah

	2017	Catatan *Notes*	2016	
ASET LANCAR				***CURRENT ASSETS***
Kas dan Setara Kas	34.092.105.399	2g,4	20.758.034.766	*Cash and Cash Equivalents*
Piutang	850.688.848	2c,5	4.512.700.781	*Accounts Receivable, net*
Uang Muka Kerja	6.946.073.599	6	6.209.730.663	*Advance for Activities*
Biaya Dibayar Di Muka	745.608.929	7	1.751.441.590	*Prepaid Expenses*
Persediaan Donasi	27.173.050	8	216.743.050	*Supplies Donation*
Jumlah Aset Lancar	**42.661.649.826**		**33.448.650.850**	***Total Current Assets***
ASET TIDAK LANCAR				***NON CURRENT ASSETS***
Investasi	1.559.122.332	2e,9	3.220.180.985	*Investment*
Aset Tetap	2.316.368.205	2f, 10	2.780.370.488	*Fixed Assets*
Aset Tetap Terikat	8.227.356.849	2f,11	9.635.553.408	*Managed Fixed Assets*
Jumlah Aset Tidak Lancar	**12.102.847.386**		**15.636.104.881**	***Total Non Current Assets***
JUMLAH ASET	**54.764.497.213**		**49.084.755.730**	***TOTAL ASSETS***
DANA				***FUND***
Saldo Dana Bersih				***Net Fund Balance***
Saldo Dana Bersih Tidak Terikat				***Unrestricted Net Fund Balance***
Dana Donasi Umum	2.965.813.209	12a	3.692.125.759	*General Donation Fund*
Dana Pengelola	11.060.380.053	12b	8.475.742.437	*Management Fund*
Saldo Dana Bersih Tidak Terikat	**14.026.193.263**		**12.167.868.196**	***Total Unrestricted Net Fund Balance***
Saldo Dana Bersih Terikat Temporer				***Temporary Restricted Net Fund Balance***
Dana Kemanusiaan	21.954.484.426	12c	15.068.628.196	*Humanity Fund*
Dana Kemitraan	1.552.986.356	12d	4.866.828.867	*Partnership Fund*
Dana Proyek	13.673.764.433	12e	12.318.275.760	*Project Fund*
Dana Qurban	4.438.572	12f	-	*Qurban Fund*
Dana Fasilitas Umum	795.811.543	12g	896.326.217	*Public Facilities Fund*
Jumlah Saldo Dana Bersih Terikat Temporer	**37.981.485.330**		**33.150.059.040**	***Total Restricted Net Fund Balance***
Saldo Dana Bersih Terikat Permanen				***Permanently Restricted Net Fund Balance***
Dana Wakaf	2.756.818.620	12h	3.766.828.495	*Wakaf Fund*
Jumlah Saldo Dana Bersih Terikat Permanen	**2.756.818.620**		**3.766.828.495**	***Total Permanently Restricted Net Fund Balance***
JUMLAH KEWAJIBAN DAN DANA	**54.764.497.213**		**49.084.755.730**	***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
LAPORAN AKTIVITAS
Untuk Tahun Yang Berakhir 31 Desember 2017
Dinyatakan Dalam Rupiah

PKPU FOUNDATION
STATEMENTS OF ACTIVITIES
For the Year Ended Desember 31, 2017
Expressed in Rupiah

KETERANGAN	2017 Tidak Terikat / *Unrestricted*	Terikat Temporer / *Temporary Restricted*	Terikat Permanen / *Permanently Restricted*	Total	*Catatan / Notes*	*DETAILS*
Penerimaan / Pendapatan						***Incoming Resources / Revenues***
Hasil Pengelolaan	-	-	-	-	13a,b,c	*Management Fee*
Investasi	91.043.478	-	-	91.043.478	13a,b,c	*Return On Investment*
Bagi Hasil	-	-	-	-	13a,b,c	*Profit Sharing*
Donasi Kemitraan	-	12.321.631.944	-	12.321.631.944	13e	*Partnership Donation*
Donasi Kemanusiaan	-	43.014.833.062	-	43.014.833.062	13d	*Humanity Donation*
Proyek	-	75.321.484.141	-	75.321.484.141	13f	*Project*
Qurban	-	31.330.869.235	-	31.330.869.235	13g	*Qurban*
Donasi Umum	495.937.437	-	-	495.937.437	13a,b,c	*Public Donation*
Wakaf	-	-	25.215.124	25.215.124	13i	*Wakaf*
Dana Fasilitas Umum	-	23.601.502	-	23.601.502	13h	*190964324,8*
Bunga Bank Konvensional	-	190.964.324	-	190.964.324	13h	*Bank Interest*
Lain-Lain	1.667.119.777	-	-	1.667.119.777	13a,b,c	*Others*
Jumlah Penerimaan / Pendapatan	**2.254.100.693**	**162.203.384.208**	**25.215.124**	**164.482.700.024**		***Total Incoming Resources / Revenues***
Penyaluran / Pembebanan						***Expenditures***
Program Kemitraan	-	13.171.385.814	-	13.171.385.814	14d	*Partnership Program*
Program Kemanusiaan	155.712.916	28.413.195.633	-	28.568.908.549	14a,c	*Humanity Program*
Proyek	-	58.901.698.642	-	58.901.698.642	14e	*Project*
Qurban	-	29.476.617.324	-	29.476.617.324	14f	*Qurban*
Wakaf	-	-	1.035.225.000	1.035.225.000	14h	*Wakaf*
Fasilitas Umum	-	315.080.500	-	315.080.500	14g	*Public Facilities*
Alokasi Pemanfaatan Aset Kelolaan	912.865.840	-	-	912.865.840	14a	*Allocation of Managed Asset*
Biaya Pegawai	12.587.122.013	-	-	12.587.122.013	14b	*Personel Expenditures*
Biaya Umum dan Administrasi	8.433.413.862	-	-	8.433.413.862	14b	*General and Administration Expenditures*
Biaya Sosialisasi Publik	4.864.655.751	-	-	4.864.655.751	14b	*Public Socialization Expenditures*
Beban Penyusutan Aset Tetap	535.985.249	-	-	535.985.249	14b	*Fix Assets Depreciation Expenses*
Jumlah Penyaluran / Pembebanan	**27.489.755.632**	**130.277.977.914**	**1.035.225.000**	**158.802.958.546**		***Total Expenditures***
Surplus (Defisit)	**(25.235.654.939)**	**31.925.406.294**	**(1.010.009.876)**	**5.679.741.478**		***Surplus (Defisit)***
Transfer Dana	**27.093.980.006**	**(27.093.980.006)**	**-**	**-**		***Fund transfer***
Saldo Awal	**12.167.868.196**	**33.150.059.042**	**3.766.828.496**	**49.084.755.734**		***Beginning Balance***
Saldo Akhir	**14.026.193.263**	**37.981.485.330**	**2.756.818.620**	**54.764.497.213**		***Ending Balance***

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
LAPORAN AKTIVITAS
Untuk Tahun Yang Berakhir 31 Desember 2016
Dinyatakan Dalam Rupiah

PKPU FOUNDATION
STATEMENTS OF ACTIVITIES
For the Year Ended Desember 31, 2016
Expressed in Rupiah

KETERANGAN	2016 Tidak Terikat / *Unrestricted*	Terikat Temporer / *Temporary Restricted*	Terikat Permanen / *Permanently Restricted*	Total	*Catatan / Notes*	*DETAILSS*
Penerimaan / Pendapatan						***Incoming Resources / Revenues***
Hasil Pengelolaan	40.183.746	-	-	40.183.746	13a,b,c	*Management Fee*
Investasi	58.280.872	-	-	58.280.872	13a,b,c	*Return On Investment*
Bagi Hasil	101.286.968	-	-	101.286.968	13a,b,c	*Profit Sharing*
Donasi Kemitraan	-	14.721.882.223	-	14.721.882.223	13e	*Partnership Donation*
Donasi Kemanusiaan	-	27.299.118.741	-	27.299.118.741	13d	*Humanity Donation*
Proyek	-	59.217.606.379	-	59.217.606.379	13f	*Project*
Qurban	-	29.823.520.993	-	29.823.520.993	13g	*Qurban*
Donasi Umum	1.473.917.902	-	-	1.473.917.902	13a,b,c	*Public Donation*
Wakaf	-	-	179.580.843	179.580.843	13i	*Wakaf*
Dana Fasilitas Umum	-	154.474.493	-	154.474.493	13h	*Public Facilities Fund*
Bunga Bank Konvensional	-	113.660.571	-	113.660.571	13h	*Bank Interest*
Lain-Lain	420.940.708	-	-	420.940.708	13a,b,c	*Others*
Jumlah Penerimaan / Pendapatan	**2.094.610.196**	**131.330.263.400**	**179.580.843**	**133.604.454.439**		***Total Incoming Resources / Revenues***
Penyaluran / Pembebanan						***Expenditures***
Program Kemitraan	-	36.837.230.549	-	36.837.230.549	14d	*Partnership Program*
Program Kemanusiaan	97.272.931	14.827.433.609	-	14.924.706.540	14a,c	*Humanity Program*
Proyek	-	52.585.469.078	-	52.585.469.078	14e	*Project*
Qurban	-	33.805.754.043	-	33.805.754.043	14f	*Qurban*
Wakaf	-	-	10.550.000	10.550.000	14h	*Wakaf*
Fasilitas Umum	-	357.960.055	-	357.960.055	14g	*Public Facilities*
Alokasi Pemanfaatan Aset Kelolaan	968.965.367	-	-	968.965.367	14a	*Allocation of Managed Asset*
Biaya Pegawai	7.296.232.000	-	-	7.296.232.000	14b	*Personel Expenditures*
Biaya Umum dan Administrasi	8.884.276.378	-	-	8.884.276.378	14b	*General and Administration Expenditures*
Biaya Sosialisasi Publik	1.142.811.300	-	-	1.142.811.300	14b	*General Socialization Expenditures*
Beban Penyusutan Aset Tetap	570.768.277	-	-	570.768.277	14b	*Fix Assets Depreciation Expenses*
Jumlah Penyaluran / Pembebanan	**18.960.326.254**	**138.413.847.334**	**10.550.000**	**157.384.723.588**		***Total Expenditures***
Surplus (Defisit)	**(16.865.716.058)**	**(7.083.583.934)**	**169.030.843**	**(23.780.269.149)**		***Surplus (Defisit)***
Transfer Dana	**13.665.610.798**	**(13.665.610.798)**	**-**	**-**		***Fund transfer***
Saldo Awal	**15.367.973.455**	**53.899.253.772**	**3.597.797.652**	**72.865.024.879**		***Beginning Balance***
Saldo Akhir	**12.167.868.196**	**33.150.059.040**	**3.766.828.495**	**49.084.755.730**		***Ending Balance***

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
LAPORAN ARUS KAS
Untuk Tahun-Tahun Yang Berakhir 31 Desember 2017 dan 2016
Dinyatakan Dalam Rupiah

PKPU FOUNDATION
STATEMENTS OF CASH FLOWS
For The Years Ended December 31, 2017 and 2016
Expressed in Rupiah

	2017	Catatan *Notes*	2016	
ARUS KAS AKTIVITAS OPERASI				***CASH FLOWS OPERATING ACTIVITIES***
Penerimaan Dana Tidak Terikat	2.254.100.693	13a,b,c	2.094.610.196	*Receipts From Unrestricted Fund*
Penerimaan Dana Terikat Temporer	162.203.384.208	13d,e,f,g,h	131.330.263.400	*Receipts From Temporary Restricted Fund*
Penerimaan Dana Terikat Permanen	25.215.124	13i	179.580.843	*Receipts From Permanently Restricted Fund*
Penerimaan Pengembalian Piutang Karyawan	838.841.726	5	1.282.061.162	*Receipt From Employees Receivable*
Penerimaan Pengembalian Piutang Pihak Ketiga	3.173.891.531	5	5.646.447.996	*Receipt From Third Parties Receivable*
Penyaluran Untuk Program	(128.317.343.816)	14a,c-i	(141.493.632.135)	*Payments For Program*
Penyaluran Operasional	(26.421.176.876)	14b	(16.329.552.216)	*Payments For Operating Expenses*
Penyaluran Piutang Kepada Karyawan	(817.084.430)	5	(757.033.292)	*Payments For Employees Receivable*
Penyaluran Piutang Kepada Pihak Ketiga	(1.007.143.479)	5	(7.856.593.533)	*Payments For Third Parties Receivable*
Arus Kas Bersih diperoleh dari Aktivitas Operasi	**11.932.684.681**		**(25.903.847.579)**	***Net Cash Flows Provided from Operating Activities***
ARUS KAS AKTIVITAS INVESTASI				***CASH FLOWS INVESTING ACTIVITIES***
Pembelian Aset Tetap	(259.672.700)	10	(300.258.650)	*Acquisition of Fixed Assets*
Penjualan Aset Tetap	-	10	192.447.500	*Resale of Fixed Assets*
Penanaman Investasi	(99.850.000)	9	(140.000.000)	*Placement of Investment*
Pengembalian Investasi	1.760.908.653	9	302.349.800	*Disposal of Investment*
Arus Kas Bersih Digunakan Untuk Aktivitas Investasi	**1.401.385.953**		**54.538.650**	***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	13.334.070.634		(25.849.308.929)	*Net Increase in Cash and Cash Equivalents*
Kas dan Setara Kas Awal Periode	20.758.034.766		46.607.343.695	*Cash and Cash Equivalents at The Beginning of The Year*
Kas dan Setara Kas Akhir Periode	**34.092.105.399**		**20.758.034.766**	***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