

HMR

Public Accountant Office
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No.: LA.03120

INDEPENDENT AUDITOR'S REPORT

The Board of Directors

Lembaga Pembangunan Ummat dan Amil Zakat PKPU

Yayasan Pos Keadilan Peduli Ummat

(Center of Humanitarian Program

Pos Keadilan Peduli Ummat/PKPU)

We have audited the balance sheet of Lembaga Pembangunan Ummat dan Amil Zakat PKPU Yayasan Pos Keadilan Peduli Ummat as of December 31, 2002 and 2001, and the related activity report, and cash flow for the years ended at those periods. These financial statements are the responsibility of PKPU's Management. Our responsibility is to express an opinion on these financial statement's based on our audits.

We conducted our audits in accordance with auditing standard that is stated by The Indonesian Association of Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as

evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial positions of Lembaga Pembangunan Ummat dan Amil Zakat PKPU Yayasan Pos Keadilan Peduli Ummat as of December 31, 2002 and 2001, and the result of their activity and their cash flow for the year ended at those periods, in conformity with generally accepted accounting principles in Indonesia.

Public Accountant Office
Husni, Mucharam and Rasidi

signed

Drs. Husni Arvan, Ak.

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KAP License : No. 98.2.0082

Jakarta, October 9, 2003

Equitization Fund	735.397.946	1.945.772.306
Zakat Fund	861.146.523	108.388.149
Infaq/Shodaqoh Fund	134.258.903	
Interest Fund	21.441.817	
Musallaf Fund	1.000.000	1.100.000
Orphan Fund & Widow Infaq Fund	361.733.029	92.860.304
Other Fund	48.477.000	
	2.003.455.218	2.172.120.359
Capitalized Fund	1.810.332.826	1.498.554.442
Total Balance of Fund	3.813.808.044	3.670.674.801
Total Liability and Fund	3.847.445.604	3.689.973.701

LEMBAGA PEMBANGUNAN UMMAT DAN AMIL ZAKAT NASIONAL
POS KEADILAN PEDULI UMMAT
FINANCIAL POSITION REPORT
December 31, 2002 and 2001

	Note	2002 Rp	2001 Rp
ASSETS			
Current Assets			
Cash and Similar Cash	3	1.908.721.168	2.167.136.459
Account Receivables	4	586.132.566	223.960.082
Stock	5	89.744.550	-
Prepaid Cost	6	51.625.000	69.500.000
Total Current Assets		2.636.223.284	2.460.596.541
Long Term Investment	7	24.500.000	150.000.000
Fixed Assets			
Earning Price	8	1.916.276.200	1.526.570.200
Depreciation Accumulation-Fixed Assets		(729.552.880)	(447.193.040)
		1.186.723.320	1.079.377.160
Total Assets		3.847.446.604	3.689.973.701
LIABILITY AND FUND			
Short Term Debt			
Tax Debt	9	-	6.861.300
Other Debts	10	27.638.500	12.392.000
Total Short Term Debt		27.638.500	19.253.300
Balance of Fund			
Net Fund:	11		
Humanitarian Fund		735.397.946	1.969.772.306
Zakat Fund		861.146.523	108.388.149
Infaq/Shodaqoh Fund		134.258.903	-
Interest Fund		21.441.817	-
Muallaf Fund		1.000.000	1.105.000
Orphan Fund & Widow Infaq Fund		201.733.029	92.860.504
Wakaf Fund		48.477.000	-
		2.003.455.218	2.172.125.959
Utilized Fund		1.816.352.886	1.498.594.442
Total Balance of Fund		3.819.808.104	3.670.720.401
Total Liability and Fund		3.847.446.604	3.689.973.701

Note on the financial report is an inseparable part of the financial report

LEMBAGA PEMBANGUNAN UMMAT DAN AMIL ZAKAT NASIONAL
POS KEADILAN PEDULI UMMAT
ACTIVITY REPORT
For the Years Ended at December 31, 2002 and 2001

	Note	2002 Rp.	2001 Rp.
I. FUND EARNING			
<u>Fund Earning Bound to Its Use</u>	12		
Humanitarian Fund Earning		2.952.900.119	4.245.230.195
Zakat Earning		3.508.966.668	2.289.035.329
Orphan/Widow Infaq Earning		388.562.239	242.964.104
Mu'alaf Infaq Earning		-	1.105.000
Wakaf Earning		48.477.000	-
Bank Interest Earning		63.814.271	102.495.344
		<u>6.962.720.297</u>	<u>6.880.829.971</u>
<u>Fund Earning is not Bound to Its Use</u>	13		
Infaq and Shodaqoh Earning		454.560.240	322.845.682
Earning of Profit Sharing		55.889.368	90.416.199
Earning of Amilin Service		7.472.661	16.725.170
Operational Infaq		483.545.272	44.116.725
Project Earning		41.025.474	-
Other Earnings		134.187.615	381.507.783
		<u>1.176.680.630</u>	<u>855.611.559</u>
Total Fund Earning		<u>8.139.400.927</u>	<u>7.736.441.530</u>
II. FUND DISTRIBUTION			
<u>Fund Distribution Bound to Its Use</u>	14		
Rescue Program:			
Nine Basic Needs Assistance		1.106.897.108	2.079.759.897
Investigation and Legal Assistance		76.910.300	54.551.200
General Humanitarian Equipment		44.370.000	-
General Donation		213.067.090	121.243.790
Poor (Fakir Miskin)		630.524.096	443.536.300
Ibnu Sabil		9.612.000	10.482.600
Fisabilillah		50.720.200	2.772.000
Ghorimin		5.100.000	800.000
Muallaf		9.164.400	46.020.480
Zakat Fitrah Distribution		91.777.947	189.867.750
Social Donation		460.707.968	199.535.418
Fund Assistance		165.095.510	261.923.400
Orphan and Foster Child Education		320.634.750	150.103.600

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LEMBAGA PEMBANGUNAN UMMAT DAN AMIL ZAKAT NASIONAL
POS KEADILAN PEDULI UMMAT
ACTIVITY REPORT

For the Years Ended at December 31, 2002 and 2001

	Note	2002 Rp.	2001 Rp.
Rehabilitation Program:			
Public Facility Development		30.135.000	114.549.700
Public and Worship Facility Rehabilitation		65.402.762	84.836.090
Community Development:			
Community Health Development		304.771.217	93.480.475
Clinic Development/Construction		269.008.504	385.487.422
Mental Development		860.109.808	461.854.800
Scholarship		434.167.078	196.329.525
Education & Da'wah Assistance		134.506.350	35.772.750
Community Economic Endeavoring		203.753.764	94.177.600
Documentation & Transportation		24.173.100	-
Zakat Socialization Program		766.308.882	627.251.840
		6.276.917.834	5.654.336.637
<u>Fund Distribution is not Bound To Its Use</u>	15		
Operational Burden		1.439.653.278	1.133.490.087
Management Training and Workshop		273.742.112	75.784.050
		1.713.395.390	1.209.274.137
<u>Utilized Fund Distribution</u>			
Addition			
Account Receivable		362.172.484	141.321.925
Prepaid Cost		-	72.000.000
Investment		-	50.000.000
Purchase of Fixed Assets		425.206.000	218.675.200
Decrease of Tax debt		6.861.300	-
Increase of Other Assets		-	-
Loss of Fixed Assets deletion		794.239.784	481.997.125
Deduction			
Depreciation of Fixed Assets		296.559.840	245.464.040
Decrease of Stock		-	4.989.500
Decrease of Prepaid Cost		17.875.000	76.000.000
Decrease of Investment		125.500.000	-
Decrease of other Assets		-	1.061.000
Loss of Fixed Assets deletion		21.300.000	
Increase of Tax Debt		-	3.142.367
Increase of Employee Debt		-	5.057.000
Increase of other Debt		15.246.500	7.200.000
		476.481.340	342.913.907

Note on the financial report is an inseparable part of the financial report

LEMBAGA PEMBANGUNAN UMMAT DAN AMIL ZAKAT NASIONAL
 POS KEADILAN PEDULI UMMAT
 ACTIVITY REPORT

For the Years Ended at December 31, 2002 and 2001

	Note	2002 Rp.	2001 Rp.
Total Fund Distribution		8.308.071.668	7.002.693.992
OPERATIONAL ACTIVITY			
III. Increase/Decrease of Net Fund		(168.670.741)	733.747.538
IV. Balance of Net Fund in Early Year		2.172.125.959	1.438.378.421
V. Balance of Net Fund in End Year		2.003.455.218	2.172.125.959
Orphan & Widow Infaq Earning		389.542.239	212.964.184
Mu'alaq Infaq Earning		-	1.103.000
Wakaf Earning		46.477.000	-
Infaq & Shodaqoh Earning		454.580.210	322.845.482
Management Fund Earning		725.120.381	532.765.878
Interest Fund and Other Fund Earnings		69.814.275	102.493.344
Total Cash Earning		7.217.100.702	6.613.010.908
CASH EXPENDITURE			
Humanitarian Fund Distribution		(2.107.891.317)	(1.880.358.751)
Zakat Distribution		(3.270.368.330)	(2.299.772.612)
Orphan & Widow Infaq Distribution		(121.349.750)	(150.183.600)
Management Fund Distribution		(1.449.454.278)	(1.141.880.087)
Infaq/Shodaqoh Distribution		(273.742.112)	(75.784.050)
Interest Fund and Other Fund Distribution		(74.572.162)	(114.549.700)
Total Cash Expenditure		(7.196.322.542)	(5.662.658.660)
Net Cash Flow from Operational Activity		(30.513.153)	(950.351.348)
INVESTMENT ACTIVITY			
Investment		(24.500.000)	(30.000.000)
Fixed Assets Earning		(218.675.300)	(163.603.610)
Equipment Cost		(15.750.244)	-
Net Cash Flow from Investment Activity		(130.922.444)	(123.603.610)
FINANCING ACTIVITY			
NEW CASH CHANGE		(28.415.291)	739.747.538
CASH BALANCE OF EARLY PERIOD		2.147.136.452	1.433.188.921
CASH BALANCE OF END PERIOD		1.908.721.161	2.187.136.459

Note on the financial report is an inseparable part of the financial report

LEMBAGA PEMBANGUNAN UMMAT DAN AMIL ZAKAT NASIONAL
POS KEADILAN PEDULI UMMAT
CASH FLOW REPORT

For the Years Ended at December 31, 2002 and 2001

	2002 Rp.	2001 Rp.
OPERATIONAL ACTIVITY		
<u>CASH EARNING</u>		
Humanitarian Fund Earning	2.360.599.893	3.121.798.671
Zakat Earning	3.508.966.668	2.289.035.329
Orphan & Widow Infaq Earning	388.562.239	242.964.104
Mu'alaf Infaq Earning	-	1.105.000
Wakaf Earning	48.477.000	-
Infaq & Shodaqoh Earning	454.560.240	322.845.682
Management Fund Earning	722.120.391	532.765.878
Interest Fund and Other Fund Earnings	63.814.271	102.495.344
<i>Total Cash Earning</i>	<u>7.547.100.702</u>	<u>6.613.010.008</u>
<u>CASH EXPENDITURE</u>		
Humanitarian Fund Distribution	(2.107.851.317)	(1.880.558.751)
Zakat Distribution	(3.270.568.330)	(2.299.772.672)
Orphan & Widow Infaq Distribution	(321.369.750)	(150.103.600)
Management Fund Distribution	(1.448.484.278)	(1.141.890.087)
Infaq/Shodaqoh Distribution	(273.742.112)	(75.784.050)
Interest Fund and Other Fund Distribution	(74.572.762)	(114.549.700)
<i>Total Cash Expenditure</i>	<u>(7.496.588.549)</u>	<u>(5.662.658.860)</u>
Net Cash Flow from Operational Activity	<u>(50.512.153)</u>	<u>(950.351.148)</u>
INVESTMENT ACTIVITY		
Investment	(24.500.000)	(50.000.000)
Fixed Assets Earning	(218.675.200)	(166.603.610)
Equipment Cost	(65.752.244)	-
Net Cash Flow from Investment Activity	<u>(308.927.444)</u>	<u>(216.603.610)</u>
FUNDING ACTIVITY		
NET CASH CHANGE	(258.415.291)	733.747.538
CASH BALANCE OF EARLY PERIOD	2.167.136.459	1.433.388.921
CASH BALANCE OF END PERIOD	<u>1.908.721.168</u>	<u>2.167.136.459</u>

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