

LAPORAN KEUANGAN / *FINANCIAL STATEMENTS*

Yayasan Inisiatif Zakat Indonesia
Initiative Zakat Indonesia Foundation

Untuk tahun yang berakhir 31 Desember 2017 dan 2016

For the year ended December 31, 2017 and 2016

AND

LAPORAN AUDITOR INDEPENDEN
INDEPENDENT AUDITOR'S REPORT

YAYASAN INISIATIF ZAKAT INDONESIA
INITIATIVE ZAKAT INDONESIA FOUNDATION

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SURAT PERNYATAAN PENGURUS
TENTANG TANGGUNGJAWAB ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2017
YAYASAN INISIATIF ZAKAT INDONESIA

MANAGEMENT'S STATEMENT LETTER
RELATING TO
THE RESPONSIBILITY ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017
THE INITIATIVE ZAKAT INDONESIA FOUNDATION

No : IZI-YAY/006.02.V/E/2018

Kami yang bertanda tangan di bawah ini/*We, the undersigned:*

- | | | |
|--|---|---|
| 1. Nama/ <i>Name</i> | : | Wildhan Dewayana |
| Alamat Kantor/ <i>Office Address</i> | : | Jalan Raya Condet No.54 D-E, Batu Ampar
Jakarta Timur |
| Alamat Domisili sesuai KTP/ <i>Domicile as stated in ID Card</i> | : | Vila Nusa Indah 5 Blok SH.4/10 RT 003 RW 013,
Kel. Ciangsana Kecamatan Gunung Putri
Kabupaten Bogor |
| Nomor Telepon/ <i>Phone Number</i> | : | 0811890043 |
| Jabatan/ <i>Position</i> | : | Ketua/ <i>Chairman</i> |
| | | |
| 2. Nama/ <i>Name</i> | : | Suharyanto |
| Alamat Kantor/ <i>Office Address</i> | : | Jalan Raya Condet No.54 D-E, Batu Ampar
Jakarta Timur |
| Alamat Domisili sesuai KTP/ <i>Domicile as stated in ID Card</i> | : | Jln. Kebon Kelapa No.8 RT 013 RW 013
Kelurahan Utan Kayu Selatan
Kecamatan Matraman Jakarta Timur |
| Nomor Telepon/ <i>Phone Number</i> | : | 0811811828 |
| Jabatan/ <i>Position</i> | : | Bendahara/ <i>Treasurer</i> |

Menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan Inisiatif Zakat Indonesia;
2. Laporan keuangan Yayasan Inisiatif Zakat Indonesia tanggal 31 Desember 2017 dan untuk tahun yang berakhir pada tanggal tersebut telah disusun dan disajikan berdasarkan Standar Akuntansi Keuangan di Indonesia;
3. Semua informasi dalam laporan keuangan Yayasan Inisiatif Zakat Indonesia telah dimuat secara lengkap dan benar;
4. Laporan keuangan Yayasan Inisiatif Zakat

State that:

1. *We are responsible for the preparation and presentation of the financial statements;*
2. *The financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;*
3. *All information in financial statements is complete and correct;*
4. *The financial statements do not contain*



- Indonesia tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
5. Kami bertanggung jawab atas sistem pengendalian intern dalam Yayasan Inisiatif Zakat Indonesia

Demikian pernyataan ini dibuat dengan sebenarnya.

misleading material information or facts, do not omit material information and facts;

5. *We are responsible for the foundation's internal control system.*

This statements letter is made truthfully.

Jakarta, 26 April/April 26, 2018

Wildhan Dewayana
Ketua/Chairman

Suharyanto
Bendahara/Treasurer

No. 33/AT/GA-LAI/IV/2018

LAPORAN AUDITOR INDEPENDEN

Dewan Pengurus
Yayasan Inisiatif Zakat Indonesia

Kami telah mengaudit laporan keuangan **Yayasan Inisiatif Zakat Indonesia** terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2017 dan 2016, dan laporan perubahan dana, laporan asset kelolaan serta laporan arus kas untuk tahun-tahun yang berakhir pada tanggal-tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya

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 pe-ngendalian internal yang ditanggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan ini berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai bahwa laporan keuangan bebas dari kesalahan penyajian material.

INDEPENDENT AUDITOR'S REPORT

Board of Management
Initiative Zakat Indonesia Foundation

*We have audited the accompanying financial statements of **Initiative Zakat Indonesia Foundation** which comprise of financial position at December 31, 2017 and 2016, the statement of fund changes, statement of managed assets, and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information*

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Indonesian Financial Accounting Standard, 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

Lanjutan Opini No. 33/AT/GA-LAI/IV/2018

LAPORAN AUDITOR INDEPENDEN

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. 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 Inisiatif Zakat Indonesia tanggal 31 Desember 2017 dan 2016, serta kinerja keuangan dan arus kas untuk tahun-tahun yang berakhir pada tanggal-tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

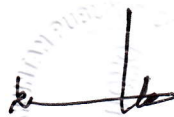
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers 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 financial statements present fairly, in all material respects, the financial position of Initiative Zakat Indonesia Foundation as at December 31, 2017 and 2016, and its financial performance, and cash flows for the years then ended in accordance with Indonesian Financial Accounting Standards.

AHMAD RAHARJO UTOMO
REGISTERED PUBLIC ACCOUNTANTS



Ahmad Toha, CPA
NRAP/License: AP.0834

26 April 2018 / April 26, 2018

YAYASAN INISIATIF ZAKAT INDONESIA
INITIATIVE ZAKAT INDONESIA FOUNDATION

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

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

	Catatan Notes	2017	2016	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan Setara Kas	2f,4	31,935,750,799	28,754,091,261	Cash and Cash Equivalents
Piutang	2c,5	553,909,705	243,564,549	Accounts Receivable
Uang Muka Kerja	6	1,173,074,916	2,650,566,534	Advance for Activities
Biaya Dibayar Di Muka	7	2,163,666,667	225,416,667	Prepaid Expense
Persediaan Donasi	8	6,678,000	6,656,000	Supplies Donation
Jumlah Aset Lancar		35,833,080,086	31,880,295,010	Total Current Assets
Aset Tidak Lancar				Non Current Assets
Aset Tetap	2e, 9	206,506,423	94,848,133	Fixed Assets
Aset Tetap Kelolaan	2e,10	2,746,516,131	506,960,738	Managed Fixed Assets
Jumlah Aset Tidak Lancar		2,953,022,555	601,808,871	Total Non Current Assets
JUMLAH ASET		38,786,102,641	32,482,103,881	TOTAL ASSETS
KEWAJIBAN				Liabilities
Kewajiban Jangka Pendek				Current Liabilities
Utang Penyaluran	11	-	152,791,500	Project Liabilities
Jumlah Kewajiban Jangka Pendek		-	152,791,500	Total Current Liabilities
JUMLAH KEWAJIBAN		-	152,791,500	TOTAL LIABILITIES
DANA				FUND
Saldo Dana Bersih				Net Fund Balance
Saldo Dana Bersih Terikat				Restricted Net Fund Balance
Dana Zakat	12a	25,451,484,706	25,604,862,478	Zakah Fund
Dana Infaq Terikat	12b	7,342,225,150	4,469,632,889	Restricted Infaq Fund
Dana Wakaf	12c	76,284,099	60,130,099	Wakaf Fund
Dana Fasilitas Umum	12d	463,496,864	171,592,326	Public Facilities Fund
Jumlah Saldo Dana Bersih Terikat		33,333,490,820	30,306,217,792	Total Restricted Net Fund Balance
Saldo Dana Bersih Tidak Terikat				Unrestricted Net Fund Balance
Dana Infaq Umum	12e	3,347,488,363	949,751,004	General Infaq Fund
Dana Pengelola	12f	2,105,123,458	1,073,343,585	Management Fund
Jumlah Saldo Dana Bersih Tidak Terikat		5,452,611,821	2,023,094,589	Total Unrestricted Net Fund Balance
JUMLAH DANA		38,786,102,641	32,329,312,381	TOTAL FUND
JUMLAH KEWAJIBAN DAN DANA		38,786,102,641	32,482,103,881	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 INISIATIF ZAKAT INDONESIA
INITIATIVE ZAKAT INDONESIA FOUNDATION

LAPORAN PERUBAHAN DANA
Untuk Tahun Yang Berakhir 31 Desember 2017 dan 2016
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Year Ended December 31, 2017 and 2016
Expressed in Rupiah

	Catatan Notes	2017	2016	
DANA ZAKAT				ZAKAT FUND
Penerimaan				Receiving Resources
Penerimaan Zakat Fitrah	3a,12a,13a	2,000,513,765	1,896,315,106	<i>Receiving Zakah Al Fitr Fund</i>
Penerimaan Zakat Maal	3a,12a,13a	43,921,625,677	46,467,772,545	<i>Receiving Zakah Al Maal Fund</i>
Bagi Hasil Penempatan Dana Zakat	3a,12a,13a	74,939,783	21,391,090	<i>Profit Sharing of Zakat Fund Placement</i>
Bagian Amil atas penerimaan dana zakat	3a,12a	(5,740,267,430)	(4,795,510,956)	<i>Amil Share for Receiving Zakat Fund</i>
Jumlah penerimaan dana zakat		40,256,811,794	43,589,967,785	Total Receiving Zakat Fund
Penyaluran				Expended Resources
Fakir Miskin	3a,12a,14a	29,623,264,098	11,559,116,112	<i>Poor and Indigent</i>
Riqob	3a,12a,14a	-	-	<i>Riqob</i>
Gharim	3a,12a,14a	127,580,406	9,615,000	<i>Gharim</i>
Muallaf	3a,12a,14a	111,851,320	1,620,000	<i>Muallaf</i>
Sabilillah	3a,12a,14a	10,543,329,842	6,410,403,195	<i>Sabilillah</i>
Ibnu Sabil	3a,12a,14a	4,163,900	4,351,000	<i>Ibnu Sabil</i>
Jumlah penyaluran		40,410,189,565	17,985,105,307	Total Expended Resources
Surplus/Defisit		(153,377,771)	25,604,862,478	Surplus/Defisit
Transfer antar dana				Inter - Funds Transfer
Transfer dari/kepada dana lain		-	-	<i>Transfer from/to other funds</i>
		(153,377,771)	25,604,862,478	
Saldo Awal		25,604,862,478	-	<i>Beginning Balance of Fund</i>
Saldo Akhir		25,451,484,706	25,604,862,478	Ending Balance of Fund

Catatan atas laporan keuangan merupakan bagian yang tak terpisahkan dari laporan keuangan
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YAYASAN INISIATIF ZAKAT INDONESIA
INITIATIVE ZAKAT INDONESIA FOUNDATION

LAPORAN PERUBAHAN DANA
Untuk Tahun Yang Berakhir 31 Desember 2017 dan 2016
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Year Ended December 31, 2017 and 2016
Expressed in Rupiah

	Catatan Notes	2017	2016	
DANA INFAQ/SHODAQOH				INFAQ/SHODAQOH FUND
Penerimaan				Receiving Resources
Infaq Terikat				Restricted Infaq
Penerimaan Peduli Kemanusiaan	3b,12b,13b	4,958,551,816	4,195,973,176	Receiving Humanity Care
Penerimaan Peduli Pendidikan	3b,12b,13b	990,060,023	966,996,731	Receiving Education Care
Penerimaan Peduli Kesehatan	3b,12b,13b	1,901,803,246	2,006,019,132	Receiving Health Care
Penerimaan Peduli Ekonomi	3b,12b,13b	1,014,662,753	542,875,244	Receiving Economic Care
Penerimaan Peduli Yatim Janda	3b,12b,13b	476,275,061	1,916,386,716	Receiving Orphan Widow Care
Penerimaan Peduli Dunia Islam	3b,12b,13b	4,394,286,941	1,786,778,971	Receiving Islamic World Care
Penerimaan Peduli Bencana	3b,12b,13b	244,189,521	503,386,357	Disaster Care
Penerimaan Program Dakwah	3b,12b,13b	658,725,020	838,568,334	Dakwah Program
Penerimaan Program Qurban	3b,12b,13b	1,936,419,782	3,589,832,756	Qurban Program
				Profit Sharing of Restricted Infaq Fund
Hasil Penempatan Dana Infaq Terikat	3b,13b	-	-	Placement
Bagian Amil Atas Penerimaan Dana Infaq Terikat	3b,12b,12c,1	(1,926,640,287)	(1,774,114,720)	Amil Share for Receiving Restricted Infaq Fund
		14,648,333,877	14,572,702,695	
Infaq Tidak Terikat				Unrestricted Infaq/Mutlaqah
Penerimaan Infaq Umum	3b,12e,13e	6,474,804,817	4,951,934,003	General Infaq Fund
Hasil Penempatan Dana Infaq Tidak Terikat	3b,13e	-	-	Profit Sharing of Unrestricted Infaq Fund Placement
Bagian Amil Atas Penerimaan Dana Tidak Terikat	3b,12e	(809,350,602)	(564,530,500)	Amil Share for Receiving Unrestricted Infaq Fund
		5,665,454,215	4,387,403,502	
Jumlah Penerimaan Infaq/Shodaqoh		20,313,788,092	18,960,106,198	Total Incoming Infaq/Shodaqoh Funds
Penyaluran				Expended Resources
Infaq Terikat				Restricted Infaq/Muqayyadah
Program Kemanusiaan	3b,12b,14b	4,836,530,740	5,008,447,411	Humanity Program
Program Pendidikan	3b,12b,14b	35,363,050	806,770,709	Education Program
Program Kesehatan	3b,12b,14b	1,135,118,085	1,132,559,459	Health Program
Program Ekonomi	3b,12b,14b	932,898,450	320,103,880	Economic Program
Program Dunia Islam	3b,12b,14b	1,037,660,532	12,506,500	Islamic World Program
Program Rehabilitasi	3b,12b,14b	650,691,024	73,075,000	Rehabilitation Program
Program Dakwah	3b,12b,14b	753,030,135	238,923,000	Dakwah Program
Program Qurban	3b,12b,14b	2,394,449,600	3,007,071,692	Qurban Program
		11,775,741,616	10,599,457,651	
Infaq Tidak Terikat				Unrestricted Infaq
Penyaluran Infaq Umum	3b,12e,14e	3,267,716,856	3,453,229,852	General Infaq Expenditure
		3,267,716,856	3,453,229,852	
Jumlah Penyaluran Infaq Surplus/Defisit		15,043,458,472	14,052,687,503	Total Expended Resources Surplus/Defisit
		5,270,329,619	4,907,418,695	
Transfer antar dana				Inter - Funds Transfer
Transfer dari/kepada dana lain		-	-	Transfer from/to other funds
		5,270,329,619	4,907,418,695	
Saldo Awal		5,419,383,893	511,965,198	Beginning Balance of Fund
Saldo Akhir		10,689,713,513	5,419,383,893	Ending Balance of Fund

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

YAYASAN INISIATIF ZAKAT INDONESIA
INITIATIVE ZAKAT INDONESIA FOUNDATION

LAPORAN PERUBAHAN DANA
Untuk Tahun Yang Berakhir 31 Desember 2017 dan 2016
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Year Ended December 31, 2017 and 2016
Expressed in Rupiah

	Catatan Notes	2017	2016	
DANA FASUM & FASOS				PUBLIC FACILITIES FUND
Penerimaan				Receiving Fund
Penerimaan Dana Fasilitas umum	3c,12d,13d	303,120,162	39,707,039	<i>Receiving Public Facilities Fund</i>
Penerimaan Bunga Bank Konvensional	3c,12d,13d	141,561,876	120,609,519	<i>Receiving of Bank Interest</i>
Jumlah Penerimaan Dana Fasum & Fasos		444,682,038	160,316,558	Total Receiving Public Facilities Fund
Penyaluran				Expended Resources
Penyaluran dana fasilitas umum	3c,12d,14d	152,777,500	2,000,000	<i>Public Facilities Expenditure</i>
Jumlah Penyaluran		152,777,500	2,000,000	Total Expenditure Program
Surplus/Defisit		291,904,538	158,316,558	Surplus/Defisit
Transfer antar dana				Inter Funds
Transfer dari/kepada dana lain		-	-	<i>Transfer from/to other funds</i>
		291,904,538	158,316,558	
Saldo Awal		171,592,326	13,275,768	Beginning Balance of Fund
Saldo Akhir		463,496,864	171,592,326	Ending Balance of Fund

Catatan atas laporan keuangan merupakan bagian yang tak terpisahkan dari laporan keuangan
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YAYASAN INISIATIF ZAKAT INDONESIA
INITIATIVE ZAKAT INDONESIA FOUNDATION

LAPORAN PERUBAHAN DANA
Untuk Tahun Yang Berakhir 31 Desember 2017 dan 2016
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Year Ended December 31, 2017 and 2016
Expressed in Rupiah

	Catatan Notes	2017	2016	
DANA WAKAF				WAKAF FUND
Penerimaan				Receiving Fund
Penerimaan dana wakaf	12c, 13c	96,274,000	129,002,099	<i>Receiving Wakaf Fund</i>
Hasil Penempatan Dana Wakaf	12c, 13c	-	-	<i>Profit Sharing Wakaf Fund Placement</i>
Bagian Amil Atas Penerimaan Dana Wakaf	12c	-	-	<i>Amil Share for Receiving Wakaf Fund</i>
Jumlah penerimaan wakaf		96,274,000	129,002,099	Total Receiving Wakaf Fund
Penyaluran				Expended Resources
Penyaluran dana wakaf	12c, 14c	80,120,000	68,872,000	<i>Wakaf Expenditure</i>
Jumlah penyaluran wakaf		80,120,000	68,872,000	Total Wakaf Expenditure
Surplus/Defisit		16,154,000	60,130,099	Surplus/Defisit
Transfer antar dana				Inter Funds Transfer
Transfer dari/kepada dana lain		-	-	<i>Transfer from/to other funds</i>
		16,154,000	60,130,099	
Saldo Awal		60,130,099		Beginning Balance of Fund
Saldo Akhir		76,284,099	60,130,099	Ending Balance of Fund

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

YAYASAN INISIATIF ZAKAT INDONESIA
INITIATIVE ZAKAT INDONESIA FOUNDATION

LAPORAN PERUBAHAN DANA
Untuk Tahun Yang Berakhir 31 Desember 2017 dan 2016
Dinyatakan Dalam Rupiah

STATEMENT OF FUND CHANGES
For The Year Ended December 31, 2017 and 2016
Expressed in Rupiah

	Catatan Notes	2017	2016	
DANA PENGELOLA				MANAGEMENT FUND
Penerimaan				Receiving Fund
Penerimaan Usaha				Receiving Resources Fund from
Dari Zakat	12a	5,740,267,430	4,795,510,956	Zakat
Dari Infaq Terikat	12b	1,926,640,287	1,774,114,720	Restricted Infaq
Dari Infaq Tidak Terikat	12e	809,350,602	564,530,500	Unrestricted Infaq
Dari Wakaf	13c	-	-	Wakaf
Jumlah penerimaan usaha		8,476,258,319	7,134,156,177	Subtotal Receiving Fund
Penerimaan diluar Usaha				Receiving Resources Fund from
Pendapatan lain-lain	12f, 13f	413,441,057	450,711,294	Others Income
Jumlah penerimaan diluar usaha		413,441,057	450,711,294	Subtotal Receiving Fund
Jumlah penerimaan		8,889,699,377	7,584,867,471	Total Receiving Fund
Penyaluran				Expended Resources
Biaya Pegawai	12f, 14f	4,547,308,137	4,378,743,809	Personnel Expenditure
Biaya Umum dan Administrasi	12f, 14f	3,285,018,656	2,173,103,256	General and Administration Exp
Biaya Penyusutan Aset tetap	12f, 14f	25,592,710	116,667	Fix Assets Depreciation Expenses
Jumlah penyaluran		7,857,919,503	6,551,963,732	Total Expenditure
Surplus (Defisit)		1,031,779,873	1,032,903,739	Surplus/Defisit
Transfer antar dana				Inter - Funds Transfer
Transfer dari/kepada dana lain		-	-	Transfer from/to other funds
		1,031,779,873	1,032,903,739	
Saldo Awal		1,073,343,585	40,439,846	Beginning Balance of Fund
Saldo Akhir		2,105,123,458	1,073,343,585	Ending Balance of Fund

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

YAYASAN INISIATIF ZAKAT INDONESIA
INITIATIVE ZAKAT INDONESIA FOUNDATION

LAPORAN ASET KELOLAAN / STATEMENTS OF MANAGED ASSETS
Per 31 Desember 2017 dan 2016 / As Of 31 Desember, 2017 and 2016
Dinyatakan Dalam Rupiah / Expressed in Rupiah

Keterangan	Saldo Awal/ Beginning Balance	Penambahan/ Addition	Pengurangan/ Deducted	Penyisihan/ Allowance	Akumulasi Penyusutan/ Accumulated Allowance	Saldo Akhir/ Ending Balance	Details
2017							
2017							
Aset Tidak Lancar							Managed Fix Assets
Kelolaan Zakat							Zakah
Tanah	-	-	-	-	-	-	Lands
Bangunan	-	-	-	-	-	-	Buildings
Kendaraan	-	2,224,982,346	-	132,552,058	132,552,058	2,092,430,288	Vehicles
Peralatan	5,732,833	42,535,000	-	4,022,333	4,119,500	44,245,500	Equipment
Sub Total	5,732,833	2,267,517,346	-	136,574,391	136,671,558	2,136,675,788	Sub Total
Infaq Umum							General Infaq
Tanah	-	-	-	-	-	-	Lands
Bangunan	-	-	-	-	-	-	Buildings
Kendaraan	442,731,471	23,500,000	4,500,000	91,661,897	93,656,576	370,069,574	Vehicles
Peralatan	58,496,433	207,767,125	-	26,492,790	28,789,356	239,770,769	Equipment
Sub Total	501,227,904	231,267,125	4,500,000	118,154,686	122,445,932	609,840,343	Sub Total
Total	506,960,738	2,498,784,471	4,500,000	254,729,077	259,117,490	2,746,516,131	Total
2016							
2016							
Aset Tidak Lancar							Managed Fix Assets
Kelolaan Zakat							Zakah
Tanah	-	-	-	-	-	-	Lands
Bangunan	-	-	-	-	-	-	Buildings
Kendaraan	-	-	-	-	-	-	Vehicles
Peralatan	-	5,830,000	-	97,167	97,167	5,732,833	Equipment
Sub Total	-	5,830,000	-	97,167	97,167	5,732,833	Sub Total
Infaq Umum							General Infaq
Tanah	-	-	-	-	-	-	Lands
Bangunan	-	-	-	-	-	-	Buildings
Kendaraan	-	444,726,150	-	1,994,679	1,994,679	442,731,471	Vehicles
Peralatan	-	60,793,000	-	2,296,567	2,296,567	58,496,433	Equipment
Sub Total	-	505,519,150	-	4,291,246	4,291,246	501,227,904	Sub Total
Total	-	511,349,150	-	4,388,413	4,388,413	506,960,738	Total

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

**YAYASAN INISIATIF ZAKAT INDONESIA
INITIATIVE ZAKAT INDONESIA FOUNDATION**

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

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

	Catatan Notes	2017	2016	
ARUS KAS AKTIVITAS OPERASI				CASH FLOWS OPERATING ACTIVITIES
Penerimaan Dana Terikat	13a,b,c,d	63,113,009,426	65,021,614,814	<i>Receipts From Restricted Fund</i>
Penerimaan Dana Tidak Terikat	13e,f	6,888,245,874	5,402,645,297	<i>Receipts From Unrestricted Fund</i>
Penerimaan Piutang Karyawan	5	317,452,928	441,233,200	<i>Receipt From Employees Receivable</i>
Penerimaan Piutang Pihak Ketiga	5	261,857,600	185,018,533	<i>Receipt From Third Parties Receivable</i>
Penyaluran Untuk Program	14a,b,c,d	(56,448,631,313)	(35,272,848,081)	<i>Payments For Program</i>
Penyaluran Operasional	14e,f	(9,769,676,793)	(6,777,263,732)	<i>Payments For Operating Expenses</i>
Penyaluran Piutang Kepada Karyawan	5	(401,005,684)	(642,296,932)	<i>Payments For Employees Receivable</i>
Penyaluran Piutang Kepada Pihak Ketiga	5	(488,650,000)	(227,519,350)	<i>Payments For Third Parties Receivable</i>
Arus Kas Bersih diperoleh dari Aktivitas Operasi		3,472,602,038	28,130,583,748	Net Cash Flows Provided from Operating Activities
ARUS KAS AKTIVITAS INVESTASI				CASH FLOWS INVESTING ACTIVITIES
Pembelian Aset Tetap	10	(138,151,000)	(94,964,800)	<i>Acquisition of Fixed Assets</i>
Penjualan Aset Tetap	10	-	-	<i>Resale of Fixed Assets</i>
Arus Kas Bersih Digunakan Untuk Aktivitas Investasi		(138,151,000)	(94,964,800)	Net Cash Flows Used in Investing Activities
ARUS KAS AKTIVITAS PENDANAAN				CASH FLOWS FINANCING ACTIVITIES
Penerimaan Hutang	11	241,104,381	303,300,288	<i>Acceptance of Debt</i>
Pembayaran Hutang	11	(393,895,881)	(303,300,288)	<i>Payment of Debt</i>
Arus Kas Bersih Digunakan Untuk Aktivitas Pendanaan		(152,791,500)	-	Net Cash Flows Financing Activities
Kenaikan Bersih Kas dan Setara Kas		3,181,659,538	28,035,618,948	<i>Net Increase in Cash and Cash Eqv</i>
Kas dan Setara Kas Awal Periode		28,754,091,261	718,472,312	<i>Cash and Cash Equivalents at The Beg of The Year</i>
Kas dan Setara Kas Akhir Periode		31,935,750,799	28,754,091,261	Cash and Cash Equivalents at The End of The Year

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

1. UMUM

a. Pendirian

Yayasan Inisiatif Zakat Indonesia, "Yayasan IZI", didirikan dengan akta Notaris Nuri Nuraeni, SH., MH., M.Kn., No. 1 tanggal 10 November 2014. Akta ini telah dilaporkan kepada Departemen Kehakiman dan Hak Asasi Manusia Republik Indonesia dan disahkan pada tanggal 21 November 2014. Yayasan memulai operasinya kegiatan sosial pada tahun 2015.

b. Ijin Operasi

Yayasan IZI telah didaftarkan dalam Daftar Yayasan/Badan Sosial ke Satuan Pelaksana Pelayanan Terpadu Satu Pintu Kecamatan Kramat Jati-Jakarta Timur dengan No. 035/10.2/31.75.04/-1.848/2015 pada tanggal 18 Februari 2015 dengan ijin operasi di bidang penanganan masalah sosial kemanusiaan.

Berdasarkan Surat Keputusan Menteri Agama Republik Indonesia Nomor 423/2015, Yayasan IZI telah resmi ditetapkan sebagai lembaga Amil Zakat Nasional.

c. Susunan Dewan Pengurus & Direksi

Berdasarkan Akta "Pernyataan Keputusan Rapat" No. 7 tanggal 19 Januari 2015, pada Notaris Nuri Nuraeni, SH., MH., M.Kn. menyatakan Susunan Dewan Pengurus dan Manajemen Yayasan IZI adalah sebagai berikut:

Dewan Pembina

- Ahmad Satori Ismail
- Naharus Surur
- Hardiono, Drg., Sp.B

Dewan Pengawas

- Sri Adi Bramasetia, S.Kom.
- Oni Sahroni, Dr., MA

Dewan Direksi

- Wildhan Dewayana, ST., MM.
- Nana Sudiana, S.Ip., M.Si.
- Suharyanto, SPd.

Kantor Pusat Yayasan IZI terletak di Jalan Condet Raya No. 54 D-E Batu Ampar Jakarta Timur Indonesia.

1. GENERAL

a. Establishment

Initiative Zakat Indonesia Foundation, "IZI Foundation", was established under Nuri Nuraeni, SH., MH., M.Kn., No. 1 date 10 November 2014. This deed was reported to the Ministry of Justice and Human Rights of the Republic of Indonesia and was approved on November 21, 2014. The Foundation commenced its social activities operation in 2015.

b. Operating License

The IZI Foundation has registered at Registered Foundation at Jakarta foundation registration office No. 035/10.2/31.75.04/-1.848/2015 dated 18 February 2015 with operating license on social humanitarian activities.

Based on Decree Letter of the Religious Affair Ministry of Republic of Indonesia No 423/2015, IZI Foundation has been declared as National Zakah Management Institution.

c. The Composition of Board of Trustees and Management

Based on the deed "The Statement of The Meeting Decree" No. 7 dated 19 January 2015, by notary Nuri Nuraeni, SH., MH., M.Kn. declare the composition of Board of Trustees and the Management of IZI Foundation were as follow:

Board of Counselors

- Ahmad Satori Ismail
- Naharus Surur
- Hardiono, Drg., Sp.B

Board of Oversight

- Sri Adi Bramasetia, S.Kom.
- Oni Sahroni, Dr., MA.

Board of Directors

- Wildhan Dewayana, ST., MM.
- Nana Sudiana, S.Ip., M.Si.
- Suharyanto, SPd.

The IZI Foundation's head office is currently located at Jalan Raya Condet No. 54 D-E Batu Ampar East Jakarta Indonesia.

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:

- Laporan Keuangan disusun dengan dasar harga perolehan dan berbasis 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:

- *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 acruel 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)

c. Piutang

Piutang disajikan dalam jumlah yang diestimasi akan diterima setelah dikurangi penyisihan piutang ragu-ragu. Penyisihan piutang ragu-ragu dibentuk berdasarkan evaluasi manajemen terhadap status dari piutang pada akhir tahun pelaporan. Piutang dihapuskan pada saat piutang tersebut dipastikan tidak akan tertagih.

d. Persediaan

Persediaan dinilai berdasarkan nilai yang lebih rendah di antara harga pokok dengan nilai bersih yang dapat direalisasi. Harga perolehan dihitung berdasarkan harga barang yang dinyatakan oleh donatur, harga pasar, atau harga estimasi.

e. 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 :

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. 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. 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:

Buildings
Machinery and Office Equipments
Furniture and Fixtures
Motor Vehicles

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

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING (Lanjutan)

f. Penjabaran Mata Uang Asing

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

Pada tanggal laporan posisi keuangan, aset dan kewajiban moneter dalam mata uang asing dijabarkan ke mata uang Rupiah dengan kurs tengah Bank Indonesia yang berlaku pada tanggal tersebut. Kurs dari mata uang asing utama yang digunakan adalah sebagai berikut :

	<u>2017</u>
Dollar Amerika (USD)	13,548
Euro Eropa (EUR)	16,174
Dollar Singapura (SGD)	10,134
Ringgit Malaysia (MYR)	3,335
Riyal Saudi Arabia (SAR)	3,613
Dollar Australia (AUD)	10,557
Dollar Kanada (CAD)	10,779
Dinar Jordan (JOD)	18,751

g. 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Foreign Currency Translation

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

At the statements of financial position date, monetary assets and monetary liabilities denominated in foreign currencies are translated into Rupiah using the middle rate of Bank Indonesia prevailing at the date. The exchange rates of the major foreign currencies used. are as follows :

	<u>2016</u>	
	13,795	United States Dollar (USD)
	15,070	European Euro (EUR)
	9,299	Singapore Dollar (SGD)
	2,996	Malaysian Ringgit (MYR)
	3,582	Saudi Arabian Riyal (SAR)
	9,724	Australian Dollar (CAD)
	9,971	Canada Dollar (CAD)
	18,751	Jordan Dinar (CAD)

g. 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. IKHTISAR KEBIJAKAN PENYALURAN DAN KINERJA

Kebijakan Penyaluran Zakat, Infak/Sedekah

a. Zakat

Kecuali untuk hak amilin, Zakat disalurkan kepada mustahik dalam bentuk program yaitu: Ekonomi, pendidikan, kesehatan, kemanusiaan, dakwah, sosialisasi zakat.

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

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

Skala prioritas sasaran penerima manfaat dari program-program diatas adalah fakir miskin.

Jumlah porsi untuk hak amilin dari zakat maksimal sebesar 12,5% yang digunakan untuk biaya pengelolaan.

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

b. Infak/sedekah

Perolehan infak/sedekah terikat adalah infak/sedekah yang program/sasaran penyalurannya telah ditetapkan secara eksplisit oleh donatur. Sedangkan infak bebas/tidak terikat adalah perolehan infak di luar infak/sedekah yang terikat.

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

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

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

Jumlah porsi hak amilin dari infak terikat dan tidak terikat sebesar 12,5% atau sesuai dengan kesepakatan dengan donatur.

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

3. SUMMARY OF THE EXPENDITURE POLICY AND PERFORMANCE

Policy of Zakah, Infaq/Sedekah Expenditure

a. Zakah

Except for the right of Amilin/Zakah management, the expenditure target of zakah is for the beneficiaries through the program of economy, education, health, humanitarian, dakwah and zakah socialization.

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

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

Priority scale of the target of the above programs is the poor.

Total portion of Amilin's right is 12,5 % used for operational cost.

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

b. Infaq/Shodaqoh

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

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

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

The expenditure of the restricted infaq is adjusted with the donor's request while the unrestricted infaq is distributed in the form of economy program, education program, health program, humanitarian program, dakwah program and zakah socialization.

Total portion of restricted infaq and unrestricted infaq is 12,5% from the income.

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

3. IKHTISAR KEBIJAKAN PENYALURAN DAN KINERJA (lanjutan)

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)

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, Sedaqah transaction.

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

Performance

The performance of the Zakah management is measured by the following matters but not limited to:

- *The satisfaction of the stakeholders, especially the donors and the beneficiaries.*
- *Program realization, which is adjusted with the target and the objective.*
- *The level of program expenditure aggregates 75% minimally with the total income of the year.*
- *Total percentage of the management's salary is not more than 10% maximally from the total income.*
- *There is increased positive balance of zakah management fund.*

4. 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 sebagai berikut :

	2017
Kas	
Rupiah (IDR)	925,806,902
Dollar Amerika (USD)	90,554,852
Euro Eropa (EUR)	117,177,876
Dollar Singapura (SGD)	60,801
Ringgit Malaysia (MYR)	2,428,106
Riyal Saudi Arabia (SAR)	343,193
Dollar Kanada (CAD)	161,684
Dollar Australia (AUD)	1,583,593
Dinar Jordan (JOD)	-
Jumlah Kas	1,138,117,007
Bank	
- Rupiah	
Bank Mandiri	4,118,949,467
Bank Central Asia	217,131,578
Bank Negara Indonesia	251,613,093
Bank Rakyat Indonesia	156,405,682
Bank Tabungan Negara	30,294,197
Bank Syariah Mandiri	1,300,675,196
Bank Negara Indonesia Syariah	5,781,839,840
Bank Central Asia Syariah	93,949,294
Bank Muamalat Indonesia	627,985,939
Bank Permata Syariah	9,283,022,375
Bank CIMB Niaga Syariah	3,845,141,816
Bank Danamon Syariah	77,561,426
Bank Mega Syariah	4,264,187,898
Bank Jabar Banten Syariah	326,196,945
Bank Panin Dubai Syariah	45,896,670
Bank Sinar Mas Syariah	120,284,222
Bank Rakyat Indonesia Syariah	10,606,977
Jumlah Bank - Rupiah	30,551,742,616
- US Dollar	
Bank Mandiri	42,416,620
Jumlah Bank - US Dollar	42,416,620

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 as follows:

	2016
Cash	
Rupiah (IDR)	464,198,240
United States Dollar (USD)	4,890,704
European Euro (EUR)	56,433,777
Singapore Dollar (SGD)	55,793
Malaysian Ringgit (MYR)	1,153,500
Saudi Arabian Riyal (SAR)	304,456
Canada Dollar (CAD)	149,571
Australian Dollar (AUD)	-
Jordan Dinar (CAD)	375,020
Total Cash	527,561,063
Bank	
- Rupiah	
Mandiri Bank	6,878,974,535
Central Asia Bank	375,762,008
Negara Indonesia Bank	277,725,867
Rakyat Indonesia Bank	32,477,212
Tabungan Negara Bank	12,519,665
Syariah Mandiri Bank	2,969,167,268
Negara Indonesia Syariah Bank	3,862,539,159
Central Asia Syariah Bank	22,129,225
Muamalat Indoneisa Bank	1,497,360,971
Permata Syariah Bank	6,018,664,162
Syariah CIMB Niaga Bank	1,271,192,893
Syariah Danamon Bank	18,426,458
Syariah Mega Bank	201,886,152
Syariah Jabar Banten Bank	155,138,831
Syariah Panin Dubai Bank	339,865,752
Syariah Sinar Mas Bank	2,044,179
Syariah Rakyat Indonesia Bank	-
Total Bank - Rupiah	23,935,874,337
- US Dollar	
Mandiri Bank	536,732,460
Total Bank - US Dollar	536,732,460

4. KAS DAN SETARA KAS (Lanjutan)

- Euro	
Bank Mandiri	38,667,555
Jumlah Bank - Euro	<u>38,667,555</u>
Jumlah Bank	<u>30,632,826,791</u>
Setara Kas	
Emas, Perak dan Barang Berharga (taksiran nilai)	164,807,000 -
Jumlah Setara Kas	<u>164,807,000</u>
Total Kas dan Setara Kas	<u><u>31,935,750,799</u></u>

5. PIUTANG

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

	<u>2017</u>
Piutang Karyawan	284,616,488
Piutang Pihak Ketiga	<u>269,293,217</u>
Total Piutang	<u><u>553,909,705</u></u>

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

6. UANG MUKA KERJA

	<u>2017</u>
Uang Muka Kerja	1,173,074,916
Total Uang Muka Kerja	<u><u>1,173,074,916</u></u>

7. BIAYA DIBAYAR DI MUKA

	<u>2017</u>
Biaya Dibayar Di Muka	2,163,666,667
Total Biaya Dibayar Di Muka	<u><u>2,163,666,667</u></u>

8. PERSEDIAAN DONASI

	<u>2017</u>
Persediaan Donasi	6,678,000
Total Persediaan Donasi	<u><u>6,678,000</u></u>

4. CASH AND CASH EQUIVALENT (Continued)

		- Euro
	3,711,269,401	Mandiri Bank
	<u>3,711,269,401</u>	Total Bank - Euro
	<u>28,183,876,198</u>	Total Bank
		Cash Equivalent
	42,654,000	Gold, Silver and Other
	-	Valuable things (estimate value)
	<u>42,654,000</u>	Total Cash Equivalent
	<u><u>28,754,091,261</u></u>	Total Cash and Cash Equivalent

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, as follows :

	<u>2016</u>	
	201,063,732	Employees Receivable
	<u>42,500,817</u>	Third Parties Receivable
	<u><u>243,564,549</u></u>	Total Accounts Receivable

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

6. ADVANCE FOR ACTIVITIES

	<u>2016</u>	
	2,650,566,534	Advance for Activities
	<u><u>2,650,566,534</u></u>	Total Advance for Activities

7. PREPAID EXPENSES

	<u>2016</u>	
	225,416,667	Prepaid expenses
	<u><u>225,416,666.67</u></u>	Total Prepaid Expenses

8. SUPPLIES DONATION

	<u>2016</u>	
	6,656,000	Supplies Donation
	<u><u>6,656,000</u></u>	Total Supplies Donation

9. ASET TETAP

9. FIXED ASSETS

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 2017 dan 2016 sebagai berikut :

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, 2017 and 2016 as follows:

Periode per 31 Desember 2017

Period ended as of December 31, 2017

	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Pengurangan <i>Disposal</i>	Koreksi <i>Adjustment</i>	Saldo Akhir <i>Ending Balance</i>	
Nilai Perolehan						Acquisition Cost
Tanah	-	-	-	-	-	Land
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	7,400,000	-	-	7,400,000	Vehicles
Peralatan	94,964,800	130,751,000	-	-	225,715,800	Equipment
	94,964,800	138,151,000	-	-	233,115,800	
Akumulasi Penyusutan						Accumulated Depreciation
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	986,667	-	-	986,667	Vehicles
Peralatan	116,667	25,506,043	-	-	25,622,710	Equipment
	116,667	26,492,710	-	-	26,609,377	
Saldo Buku	94,848,133				206,506,423	Book Value

Periode per 31 Desember 2016

Period ended as of December 31, 2016

	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Pengurangan <i>Disposal</i>	Koreksi <i>Adjustment</i>	Saldo Akhir <i>Ending Balance</i>	
Nilai Perolehan						Acquisition Cost
Tanah	-	-	-	-	-	Land
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	-	-	-	-	Vehicles
Peralatan	-	94,964,800	-	-	94,964,800	Equipment
	-	94,964,800	-	-	94,964,800	
Akumulasi Penyusutan						Accumulated Depreciation
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	-	-	-	-	Vehicles
Peralatan	-	116,667	-	-	116,667	Equipment
	-	116,667	-	-	116,667	
Saldo Buku	-				94,848,133	Book Value

10. ASET TETAP KELOLAAN

10. MANAGED FIXED ASSETS

Jumlah aset tetap dan akumulasi depresiasi yang disajikan dalam laporan posisi keuangan adalah aset tetap terikat dan akumulasi depresiasi kantor pusat per 31 Desember 2017 dan 2016 sebagai berikut :

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, 2017 and 2016 as follows:

Periode per 31 Desember 2017	Period ended as of December 31, 2017					
	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Pengurangan <i>Disposal</i>	Koreksi <i>Adjustment</i>	Saldo Akhir <i>Ending Balance</i>	
Nilai Perolehan						Acquisition Cost
Zakat						Zakah
Tanah	-	-	-	-	-	Land
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	2,224,982,346	-	-	2,224,982,346	Vehicles
Peralatan	5,830,000	42,535,000	-	-	48,365,000	Equipment
	5,830,000	2,267,517,346	-	-	2,273,347,346	
Infaq Umum						General Infaq
Tanah	-	-	-	-	-	Land
Bangunan	-	-	-	-	-	Buildings
Kendaraan	444,726,150	23,500,000	4,500,000	-	463,726,150	Vehicles
Peralatan	60,793,000	207,767,125	-	-	268,560,125	Equipment
	505,519,150	231,267,125	4,500,000	-	732,286,275	
	511,349,150	2,498,784,471	4,500,000	-	3,005,633,621	
Akumulasi Penyusutan						Accumulated Depreciation
Zakat						Zakah
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	132,552,058	-	-	132,552,058	Vehicles
Peralatan	97,167	4,022,333	-	-	4,119,500	Equipment
	97,167	136,574,391	-	-	136,671,558	
Infaq Umum						General Infaq
Bangunan	-	-	-	-	-	Buildings
Kendaraan	1,994,679	92,186,897	525,000	-	93,656,576	Vehicles
Peralatan	2,296,567	26,492,790	-	-	28,789,356	Equipment
	4,291,246	118,679,686	525,000	-	122,445,932	
	4,388,413	255,254,077	525,000	-	259,117,490	
Saldo Buku Zakat	5,732,833				2,136,675,788	Zakah Book Value
Saldo Buku Infaq Umum	501,227,904				609,840,343	General Infaq Book Value
Saldo Buku	506,960,738				2,746,516,131	Book Value

10. ASET TETAP KELOLAAN (Lanjutan)

10. MANAGED FIXED ASSETS (Continued)

Periode per 31 Desember 2016

Period ended as of December 31, 2016

	Saldo Awal <i>Beginning Balance</i>	Penambahan <i>Addition</i>	Pengurangan <i>Disposal</i>	Koreksi <i>Adjustment</i>	Saldo Akhir <i>Ending Balance</i>	
Nilai Perolehan						Acquisition Cost
Zakat						Zakah
Tanah	-	-	-	-	-	Land
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	-	-	-	-	Vehicles
Peralatan	-	5,830,000	-	-	5,830,000	Equipment
	-	5,830,000	-	-	5,830,000	
Infaq Umum						General Infaq
Tanah	-	-	-	-	-	Land
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	444,726,150	-	-	444,726,150	Vehicles
Peralatan	-	60,793,000	-	-	60,793,000	Equipment
	-	505,519,150	-	-	505,519,150	
	-	511,349,150	-	-	511,349,150	
Akumulasi Penyusutan						Accumulated Depreciation
Zakat						Zakah
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	-	-	-	-	Vehicles
Peralatan	-	97,167	-	-	97,167	Equipment
	-	97,167	-	-	97,167	
Infaq Umum						General Infaq
Bangunan	-	-	-	-	-	Buildings
Kendaraan	-	1,994,679	-	-	1,994,679	Vehicles
Peralatan	-	2,296,567	-	-	2,296,567	Equipment
	-	4,291,246	-	-	4,291,246	
	-	4,388,413	-	-	4,388,413	
Saldo Buku Zakat	-				5,732,833	Zakah Book Value
Saldo Buku Infaq Umum	-				501,227,904	General Infaq Book Value
Saldo Buku	-				506,960,738	Book Value

11. LIABILITAS

	<u>2017</u>
Liabilitas Penyaluran Dana Zakat	-
Total Hutang	-

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.

SALDO DANA BERSIH TERIKAT

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

	<u>2017</u>
a. Saldo Dana Zakat	
Penerimaan Zakat	
Zakat Fitrah	2,000,513,765
Zakat Emas, Perak dan Uang	23,286,569,620
Zakat Profesi	15,135,832,755
Zakat Perniagaan	5,186,966,671
Zakat Hadiah	15,905,227
Zakat Pertanian	183,648,335
Zakat Rikaz	4,169,000
Zakat Investasi	99,940,669
Zakat Peternakan	1,503,400
Zakat Pertambangan	7,090,000
Bagi Hasil Penempatan Dana - Zakat	74,939,783
	45,997,079,224
Penyaluran Zakat	
Fakir Miskin	29,623,264,098
Riqob	-
Ghorimin	127,580,406
Mualaf	111,851,320
Fisabilillah	10,543,329,842
Ibnu Sabil	4,163,900
Jumlah Penyaluran Zakat	40,410,189,565
Kenaikan (Penurunan) Dana Bersih	5,586,889,659
Saldo Dana Bersih Awal Tahun	25,604,862,478
Saldo Dana Bersih Akhir Tahun	31,191,752,137
Transfer Antar Dana	-
Transfer Ke Dana Pengelola	(5,740,267,430)
Saldo Dana Akhir Tahun	25,451,484,706

11. LIABILITIES

	<u>2016</u>	
	152,791,500	<i>Liabilities of Zakah disbursement</i>
	152,791,500	Total Liabilities

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.

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.

	<u>2016</u>	
a. Zakah Fund Balance		
Incoming Zakah		
Zakah Al Fitr	1,896,315,106	
Prosperity Zakah	32,552,818,678	
Profession Zakah	12,028,266,655	
Trading Zakah	1,735,569,439	
Gift Zakah	10,687,900	
Agriculturist Zakah	30,062,000	
Rikaz Zakah	3,227,600	
Investment Zakah	101,290,272	
Farm Zakah	3,700,000	
Mining Zakah	2,150,000	
Share of Zakah Fund Placement	21,391,090	
	48,385,478,741	
Program Expenditure		
Fakir Miskin	11,559,116,112	
Ghorimin	9,615,000	
Mualaf	1,620,000	
Fisabilillah	6,410,403,195	
Ibnu Sabil	4,351,000	
Total Program Expenditure	17,985,105,307	
Increase (Decrease) Net Fund Balance	30,400,373,434	
Net Fund at The Beg of The Year	-	
Net Fund at The End of The Year	30,400,373,434	
Inter-Fund Transfer	-	
Management Fund Transferring	(4,795,510,956)	
Fund Balance at The End of The Year	25,604,862,478	

12. SALDO DANA BERSIH (lanjutan)

12. NET FUND BALANCE (continued)

SALDO DANA BERSIH TERIKAT (lanjutan)

RESTRICTED NET FUND BALANCE (continued)

	<u>2017</u>	<u>2016</u>	
b. Saldo Dana Infaq Terikat			<u>b. Restricted Infaq Fund Balance</u>
Penerimaan Infaq Terikat			Incoming Restricted Infaq
Peduli Kemanusiaan	4,958,551,816	4,195,973,176	Humanity Care
Peduli Pendidikan	990,060,023	966,996,731	Education Care
Peduli Kesehatan	1,901,803,246	2,006,019,132	Healthy Care
Peduli Ekonomi	1,014,662,753	542,875,244	Economic Care
Peduli Yatim Janda	476,275,061	1,916,386,716	Orphanage and widow Care
Peduli Dunia Islam	4,394,286,941	1,786,778,971	Islamic word Care
Peduli Bencana	244,189,521	503,386,357	Disaster Care
Program Dakwah	658,725,020	838,568,334	Dakwah Care
Program Qurban	1,936,419,782	3,589,832,756	Qurbani Care
Bagi Hasil Penempatan Dana - Infaq Terikat	-	-	Share of Restricted Infaq Fund Placement
	<u>16,574,974,163</u>	<u>16,346,817,416</u>	
Penyaluran Program			Program Expenditure
Program Kemanusiaan	4,836,530,740	5,008,447,411	Rescue Program
Program Pendidikan	932,898,450	806,770,709	Education Program
Program Kesehatan	1,135,118,085	1,132,559,459	Health Program
Program Ekonomi	35,363,050	320,103,880	Economic Program
Program Dunia Islam	1,037,660,532	12,506,500	Islamic World Program
Program Rehabilitasi	650,691,024	73,075,000	Rehabilitation Program
Program Dakwah	753,030,135	238,923,000	Dakwah Program
Program Qurban	2,394,449,600	3,007,071,692	Qurbani Program
Jumlah Penyaluran Program	<u>11,775,741,616</u>	<u>10,599,457,651</u>	Total Program Expenditure
Alokasi Aset Kelolaan	-	-	Allocation Managed Assets
Jumlah Penyaluran Infaq Terikat	<u>11,775,741,616</u>	<u>10,599,457,651</u>	Total Humanity Expenditure
Kenaikan (Penurunan) Dana Bersih	4,799,232,548	5,747,359,765	Increase (Decrease) Net Fund Balance
Saldo Dana Bersih Awal Tahun	4,469,632,889	496,387,845	Net Fund at The Beg of The Year
Saldo Dana Bersih Akhir Tahun	<u>9,268,865,437</u>	<u>6,243,747,610</u>	Net Fund at The End of The Year
Transfer Antar Dana	-	-	Inter-Fund Transfer
Transfer Ke Dana Pengelola	(1,926,640,287)	(1,774,114,720)	Management Fund Transferring
Saldo Dana Akhir Tahun	<u>7,342,225,150</u>	<u>4,469,632,889</u>	Fund Balance at The End of The Year

12. SALDO DANA BERSIH (lanjutan)

12. NET FUND BALANCE (continued)

SALDO DANA BERSIH TERIKAT (lanjutan)

RESTRICTED NET FUND BALANCE (continued)

	<u>2017</u>	<u>2016</u>	
<u>c. Saldo Dana Wakaf</u>			<u>c. Wakaf Fund Balance</u>
Penerimaan Wakaf			Incoming Wakaf
Wakaf Uang	96,274,000	129,002,099	Cash Wakaf
Penempatan dana wakaf	-	-	Wakaf Placement
Jumlah Penerimaan Wakaf	<u>96,274,000</u>	<u>129,002,099</u>	Total Incoming Wakaf
Penyaluran Program			Program Expenditure
Pengelolaan Program Wakaf	80,120,000	68,872,000	Administration Wakaf
Jumlah Penyaluran Wakaf	<u>80,120,000</u>	<u>68,872,000</u>	Total Wakaf Expenditure
Kenaikan (Penurunan) Dana Bersih	16,154,000	60,130,099	Increase (Decrease) Net Fund Balance
Saldo Dana Bersih Awal Tahun	60,130,099	-	Net Fund at The Beg of The Year
Saldo Dana Bersih Akhir Tahun	<u>76,284,099</u>	<u>60,130,099</u>	Net Fund at The End of The Year
Transfer Antar Dana	-	-	Inter-Fund Transfer
Transfer Ke Dana Pengelola	-	-	Management Fund Transferring
Saldo Dana Akhir Tahun	<u>76,284,099</u>	<u>60,130,099</u>	Fund Balance at The End of The Year
	<u>2017</u>	<u>2016</u>	
<u>d. Saldo Dana Fasilitas Umum</u>			<u>d. Public Facilities Fund Balance</u>
Penerimaan Dana Fasilitas Umum			Incoming Public Facilities Fund
Dana Fasilitas Umum, Bunga Bank & Hadiah	444,682,038	160,316,558	Public Facilities Fund, Bank interest & Gift
Penyaluran Program			Program Expenditure
Program Rehabilitasi	152,777,500	2,000,000	General Rehabilitation Program
Jumlah Penyaluran Program	<u>152,777,500</u>	<u>2,000,000</u>	Total Program Expenditure
Kenaikan (Penurunan) Dana Bersih	291,904,538	158,316,558	Net Fund Balance
Saldo Dana Bersih Awal Tahun	171,592,326	13,275,768	Net Fund at The Beg of The Year
Saldo Dana Bersih Akhir Tahun	<u>463,496,864</u>	<u>171,592,326</u>	Net Fund at The End of The Year
Transfer Antar Dana	-	-	Inter-Fund Payable Payment
Transfer Ke Dana Pengelola	-	-	Management Fund Transferring
Saldo Dana Akhir Tahun	<u>463,496,864</u>	<u>171,592,326</u>	Fund Balance at The End of The Year
JUMLAH SALDO DANA BERSIH TERIKAT	<u>33,333,490,820</u>	<u>30,306,217,792</u>	TOTAL RESTRICTED NET FUND BALANCE

12. SALDO DANA BERSIH (lanjutan)

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.

	<u>2017</u>
e. Saldo Dana Infaq	
Penerimaan Infaq	
Infaq & Shodaqoh	6,474,804,817
Bagi Hasil Penempatan dana Infaq Tidak Terikat	-
	<u>6,474,804,817</u>
Penyaluran Program	
Program Kemanusiaan	68,292,600
Program Sosialisasi Zakat	3,079,844,570
Jumlah Penyaluran Program	<u>3,148,137,170</u>
Alokasi Aset Kelolaan	119,579,686
Jumlah Penyaluran Infaq	<u>3,267,716,856</u>
Kenaikan (Penurunan) Dana Bersih	3,207,087,961
Saldo Dana Bersih Awal Tahun	949,751,004
Saldo Dana Bersih Akhir Tahun	<u>4,156,838,965</u>
Transfer Antar Dana	-
Transfer Ke Dana Pengelola	(809,350,602)
Saldo Dana Akhir Tahun	<u><u>3,347,488,363</u></u>

12. NET FUND BALANCE (continued)

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.

	<u>2016</u>
e. General Infaq Fund Balance	
Incoming General Infaq	
Infaq & Shodaqoh	4,951,934,003
Profit Sharing of General Infaq Fund Placement	-
	<u>4,951,934,003</u>
Program Expenditure	
Rescue Program	73,993,973
Zakah Education Program	3,374,847,466
Total Program Expenditure	<u>3,448,841,439</u>
Allocation Managed Assets	4,388,413
Total Infaq Expenditure	<u>3,453,229,852</u>
Net Fund Balance	1,498,704,151
Net Fund at The Beg of The Year	15,577,353
Net Fund at The End of The Year	<u>1,514,281,504</u>
Inter-Fund Payable Payment	-
Management Fund Transferring	(564,530,500)
Fund Balance at The End of The Year	<u><u>949,751,004</u></u>

12. SALDO DANA BERSIH (lanjutan)

12. NET FUND BALANCE (continued)

SALDO DANA BERSIH TIDAK TERIKAT (Lanjutan)

UNRESTRICTED NET FUND BALANCE (Continued)

	2017	2016	
f. Saldo Dana Pengelola			f. Management Fund Balance
Penerimaan Pengelola			Incoming Management Fund
Lain - Lain	413,441,057	450,711,294	Others
Jumlah Penerimaan Pengelola	413,441,057	450,711,294	Total Incoming Management Fund
Penyaluran Operasional			Operational Expenditure
Pengembangan SDM	251,599,501	176,548,475	Human Resources Expenditure
Gaji & Kesejahteraan Karyawan	4,295,708,636	4,202,195,334	Personnel Expenditure
Biaya Pengembangan Organisasi	616,583,761	170,816,000	Organization Development Exp
Biaya Perlengkapan	579,302,012	635,650,087	Supplies Expenditure
Kebutuhan Rumah Tangga Kantor	1,040,445,554	278,518,898	Household Work Expenditure
Biaya Perjalanan Dinas	113,916,796	22,978,873	Official Travel Expenditure
Biaya Pemeliharaan Aset	317,853,901	154,353,829	Maintenance of Assets Expenditure
Biaya Transportasi	62,875,842	11,056,755	Transportations Expenditure
Biaya Legal & Pajak	459,770	12,522,700	Legality and Tax Expenditure
Biaya Administrasi Bank	89,949,085	68,828,570	Bank Administration Expenditure
Biaya Penyusutan Aset tetap	25,592,710	116,667	Fix Assets Depreciation Expenses
Biaya lain-lain	463,631,936	818,377,544	Others Expenditure
Jumlah Penyaluran Pengelola	7,857,919,503	6,551,963,732	Total Management Expenditure
Kenaikan (Penurunan) Dana Bersih	(7,444,478,446)	(6,101,252,438)	Increase (Decrease) Net Fund Balance
Saldo Dana Bersih Awal Tahun	1,073,343,585	40,439,846	Net Fund at The Beg of The Year
Saldo Dana Bersih Akhir Tahun	(6,371,134,861)	(6,060,812,592)	Net Fund at The End of The Year
Transfer dari/ke dana lain	-	-	Transfer from/to other funds
Terima Transfer Dana Pengelola	8,476,258,319	7,134,156,177	Management Fund Transferring In
Saldo Dana Akhir Tahun	2,105,123,458	1,073,343,585	Fund Balance at The End of The Year
JUMLAH SALDO DANA BERSIH TIDAK TERIKAT	5,452,611,821	2,023,094,589	TOTAL UNRESTRICTED NET FUND BALANCE
JUMLAH SALDO DANA BERSIH	38,786,102,641	32,329,312,381	TOTAL NET FUND BALANCE

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:

	2017
PENERIMAAN DANA TERIKAT	
a. ZAKAT	
Zakat Fitrah	2,000,513,765
Zakat Emas, Perak dan Uang	23,286,569,620
Zakat Profesi	15,135,832,755
Zakat Perniagaan	5,186,966,671
Zakat Hadiah	15,905,227
Zakat Pertanian	183,648,335
Zakat Rikaz	4,169,000
Zakat Investasi	99,940,669
Zakat Peternakan	1,503,400
Zakat Pertambangan	7,090,000
Bagi Hasil Penempatan Dana Zakat	74,939,783
Jumlah Penerimaan Zakat	45,997,079,224
b. INFAQ TERIKAT	
Pedulih Kemanusiaan	4,958,551,816
Pedulih Pendidikan	990,060,023
Pedulih Kesehatan	1,901,803,246
Pedulih Ekonomi	1,014,662,753
Pedulih Yatim Janda	476,275,061
Pedulih Dunia Islam	4,394,286,941
Pedulih Bencana	244,189,521
Program Dakwah	658,725,020
Program Qurban	1,936,419,782
Jumlah Penerimaan Infaq Terikat	16,574,974,163
c. WAKAF	
Wakaf Uang	96,168,000
Wakaf Lain-Lain	106,000
Bagi Hasil Penempatan Dana Wakaf	-
Jumlah Penerimaan Wakaf	96,274,000
d. DANA FASILITAS UMUM	
Dana Fasilitas Umum	303,120,162
Bunga Bank Konvensional	141,561,876
Jumlah Penerimaan Fasilitas Umum	444,682,038
TOTAL PENERIMAAN TERIKAT	63,113,009,426

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:

	2016	
		RESTRICTED FUND
		a. ZAKAH
	1,896,315,106	Zakah Al Fitr
	32,552,818,678	Prosperity Zakah
	12,028,266,655	Profession Zakah
	1,735,569,439	Trading Zakah
	10,687,900	Gift Zakah
	30,062,000	Agriculturist Zakah
	3,227,600	Rikaz Zakah
	101,290,272	Invesment Zakah
	3,700,000	Farm Zakah
	2,150,000	Mining Zakah
	21,391,090	Share of Zakah Fund Placement
	48,385,478,741	Total Incoming Zakah
		b. RESTRICTED INFAQ
	4,195,973,176	Humanity Care
	966,996,731	Education Care
	2,006,019,132	Healthy Care
	542,875,244	Economic Care
	1,916,386,716	Orphan Widow Care
	1,786,778,971	Islamic World Care
	503,386,357	Disaster Care
	838,568,334	Dakwah Program
	3,589,832,756	Qurbani Program
	16,346,817,416	Total Incoming Restricted Infaq
		c. WAKAF
	129,002,099	Cash Wakaf
	-	Wakaf Others
	-	Wakaf Placement
	129,002,099	Total Incoming Wakaf
		d. PUBLIC FACILITIES FUND
	39,707,039	Public Facilities Fund, & Gift
	120,609,519	Bank Interest
	160,316,558	Total Incoming Public Facilities
	65,021,614,814	TOTAL RESTRICTED FUND

13. PENERIMAAN DANA (lanjutan)

	2017
PENERIMAAN DANA TIDAK TERIKAT	
e. INFAQ UMUM	
Infaq umum	6,474,804,817
Bagi Hasil Penempatan Dana Infaq Umum	-
Jumlah Penerimaan Infaq Umum	6,474,804,817
f. LAIN - LAIN	
Lain - Lain	413,441,057
Jumlah Penerimaan Lain-lain	413,441,057
JUMLAH PENERIMAAN TIDAK TERIKAT	6,888,245,874
TOTAL PENERIMAAN DANA	70,001,255,301

14. PENYALURAN DANA

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

	2017
PENYALURAN DANA TERIKAT	
a. PENYALURAN ZAKAT	
Penyaluran Program (Asnaf)	
Fakir Miskin	29,623,264,098
Riqob	-
Ghorimin	127,580,406
Mualaf	111,851,320
Fisabilillah	10,543,329,842
Ibnu Sabil	4,163,900
Jumlah Penyaluran Zakat	40,410,189,565
b. PENYALURAN INFAQ TERIKAT	
Penyaluran Program	
Program Kemanusiaan	4,836,530,740
Program Rehabilitasi	650,691,024
Program Dunia Islam	1,037,660,532
Program Ekonomi	35,363,050
Program Pendidikan	932,898,450
Program Kesehatan	1,135,118,085
Program Dakwah	753,030,135
Program Qurban	2,394,449,600
Jumlah Penyaluran Infaq Terikat	11,775,741,616

13. INCOMING RESOURCES (continued)

	2016	
		UNRESTRICTED FUND
		e. GENERAL INFAQ
	4,951,934,003	General Infaq
	-	General Infaq Placement
	4,951,934,003	Total Incoming General Infaq
		f. OTHERS
	450,711,294	Others
	450,711,294	Total Incoming Others
	5,402,645,297	TOTAL UNRESTRICTED FUND
	70,424,260,110	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 is expended resources included expended restricted fund and unrestricted fund as follows:

	2016	
		RESTRICTED EXPENDITURE
		a. ZAKAH EXPENDITURE
		Program Expenditure (Asnaf)
	11,559,116,112	Fakir Miskin
	-	
	9,615,000	Ghorimin
	1,620,000	Mualaf
	6,410,403,195	Fisabilillah
	4,351,000	Ibnu Sabil
	17,985,105,307	Total Zakah Expenditure
		b. RESTRICTED INFAQ EXPENDITURE
		Program Expenditure
	5,008,447,411	Humanity Program
	73,075,000	Rehabilitation Program
	12,506,500	Islamic World Program
	320,103,880	Economic Program
	806,770,709	Education Program
	1,132,559,459	Health Program
	238,923,000	Dakwah Program
	3,007,071,692	Qurbani Program
	10,599,457,651	Total Restricted Infaq Expenditure

14. PENYALURAN DANA (lanjutan)	2017	2016	14. EXPENDED RESOURCES (continued)
c. PENYALURAN WAKAF			c. WAKAF EXPENDITURE
Penyaluran Program			Program Expenditure
Pengelolaan Program Wakaf	80,120,000	68,872,000	Administration Wakaf
Jumlah Penyaluran Wakaf	80,120,000	68,872,000	Total Wakaf Expenditure
d. PENYALURAN FASILITAS UMUM			d. GENERAL FACILITIES EXPENDITURE
Penyaluran Program			Program Expenditure
Program Rehabilitasi	152,777,500	2,000,000	Rehabilitation Program
Jumlah Penyaluran Fasilitas Umum	152,777,500	2,000,000	Total General Facilities Expenditure
JUMLAH PENYALURAN TERIKAT	52,418,828,681	28,655,434,958	TOTAL RESTRICTED EXPENDITURE
PENYALURAN DANA TIDAK TERIKAT			UNRESTRICTED EXPENDITURE
e. PENYALURAN INFAQ UMUM			e. GENERAL INFAQ EXPENDITURE
Penyaluran Program			Program Expenditure
Program Kemanusiaan	68,292,600	73,993,973	Rescue Program
Program Sosialisasi Zakat	3,079,844,570	3,374,847,466	Zakah Education Program
Alokasi Pemanfaatan Aset Kelolaan	119,579,686	4,388,413	Allocation Managed Assets
Jumlah Penyaluran Infaq Umum	3,267,716,856	3,453,229,852	Total General Infaq Expenditure
f. PENYALURAN OPERASIONAL			f. OPERATIONAL EXPENDITURE
Pengembangan SDM	251,599,501	176,548,475	Human Resources Expenditure
Gaji & Kesejahteraan Karyawan	4,295,708,636	4,202,195,334	Personnel Expenditure
Biaya Pengembangan Organisasi	616,583,761	170,816,000	Organization Development Exp
Biaya Perlengkapan	579,302,012	635,650,087	Supplies Expenditure
Kebutuhan Rumah Tangga Kantor	1,040,445,554	278,518,898	Household Work Expenditure
Biaya Perjalanan Dinas	113,916,796	22,978,873	Official Travel Expenditure
Biaya Pemeliharaan Aset	317,853,901	154,353,829	Maintenance of Assets Expenditure
Biaya Transportasi	62,875,842	11,056,755	Transportations Expenditure
Biaya Legal & Pajak	459,770	12,522,700	Legality and Tax Expenditure
Biaya Administrasi Bank	89,949,085	68,828,570	Bank Administration Expenditure
Biaya Penyusutan Aset tetap	25,592,710	116,667	Fix Assets Depreciation Expenses
Biaya lain-lain	463,631,936	818,377,544	Others Expenditure
Total Penyaluran Operasional	7,857,919,503	6,551,963,732	Total Operational Expenditure
JUMLAH PENYALURAN TIDAK TERIKAT	11,125,636,359	10,005,193,583	TOTAL UNRESTRICTED EXPENDITURE
TOTAL PENYALURAN DANA	63,544,465,041	38,660,628,541	TOTAL EXPENDED RESOURCES

15. JUMLAH KARYAWAN & BIAJA

Jumlah biaya gaji dan kesejahteraan karyawan yang disajikan dalam laporan aktivitas untuk tahun yang berakhir 31 Desember 2017 dan 2016 adalah untuk membayar karyawan dengan komposisi sebagai berikut :

	<u>2017</u>
Jumlah Karyawan	
Karyawan Tetap	11
Karyawan Kontrak	158
Total Karyawan	<u>169</u>
Dewan Direksi	<u>4</u>
Jumlah Gaji & Kesejahteraan	<u>4,547,308,137</u>

16. INFORMASI LAIN

Alokasi biaya operasional dan biaya karyawan terhadap total penerimaan untuk tahun yang berakhir 31 Desember 2017 dan 2016 adalah sebagai berikut :

	<u>2017</u>
Rasio terhadap Penerimaan Dana :	
Pengembangan SDM	0.36%
Gaji & Kesejahteraan Karyawan	6.14%
Biaya Administrasi dan Umum	4.73%
Penyaluran Program	79.55%
Total Penyaluran Dana	<u>90.78%</u>

17. TANGGAL PENYELESAIAN LAPORAN KEUANGAN

Dewan direksi bertanggung jawab atas penyajian dan pengungkapan laporan keuangan untuk tahun yang berakhir 31 Desember 2017 yang disusun dan diotorisasi pada tanggal 26 April 2018

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, 2017 and 2016 is payment for employees with the composition as follows:

	<u>2016</u>	
Jumlah Karyawan		Number of Employees
Karyawan Tetap	11	Fix Employees
Karyawan Kontrak	158	Temporary Employees
Total Karyawan	<u>169</u>	Total employees
Dewan Direksi	<u>4</u>	Board of Directors
Jumlah Gaji & Kesejahteraan	<u>4,378,743,809</u>	Total Salaries & Welfare Employees

16. OTHER INFORMATION

Allocation of operating cost and employees cost toward total incoming resources for the year ended 31 December 2017 and 2016 were as follows :

	<u>2016</u>	
Rasio terhadap Penerimaan Dana :		Rate to Incoming Resources :
Pengembangan SDM	0.25%	Human Resources Development
Gaji & Kesejahteraan Karyawan	5.97%	Salaries and Employee Benefits
Biaya Administrasi dan Umum	3.09%	Operating Cost
Penyaluran Program	45.59%	Program Expenditure
Total Penyaluran Dana	<u>54.90%</u>	Total Expenditure

17. COMPLETION DATE OF THE FINANCIAL STATEMENT

The board of directors is responsible for the presentation and disclosure of financial statements for the year ended December 31, 2017 which were prepared and authorized on April 26, 2018