LAPORAN AUDITOR INDEPENDEN
INDEPENDENT AUDITORS' REPORT

DAN / ***AND***

LAPORAN KEUANGAN
FINANCIAL STATEMENTS

**YAYASAN LEMBAGA MANAJEMEN
INFAQ UKHUWAH ISLAMIYAH**

Untuk tahun yang berakhir 31 Desember 2023
For the years ended December 30, 2023

Nomor/*Number* : 00271/3.0290/AU.4/11/1897-1/1/VIII/2024
30 Agustus 2024 / *August 31 2024*

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SURAT PERNYATAAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH SURABAYA
Untuk Tahun yang Berakhir Tanggal 31 Desember 2023

DIRECTOR'S STATEMENT LETTER RELATING TO THE RESPONSIBILITY ON THE FINANCIAL REPORT YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH SURABAYA
For The Year Ended December 31, 2023

Saya yang bertanda tangan di bawah ini : / *Iam the undersigned :*

Nama	Agung Wicaksono, ST	*Name*
Alamat kantor/domisili	Jl. Barata Jaya XXII/20, Surabaya	*Office / Domicile address*
Jabatan	Direktur Utama / *President Director*	*Position*

Menyatakan bahwa :

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya;
2. Laporan Keuangan Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan.
3. a. Semua informasi dalam laporan keuangan Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya telah dimuat secara lengkap dan benar;

   b. Laporan keuangan Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Bertanggung jawab atas sistem pengendalian intern Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya yang memungkinkan laporan keuangan bebas dari salah saji yang material, baik yang disebabkan oleh kecurangan maupun kesalahan;

Demikian pernyataan ini dibuat dengan sebenarnya.

Deciare that :

1. *Responsible for the preparation and presentation of finacial statement of Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya;*
2. *The financial statement of Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya have been prepared and presented in Accordance with Accounting Standards.*
3. *a. All information contained in the financial statement of Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya have been fully and correctly disclosed;*

   b. The financial statement of Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya do not contain any misleading material information or facts, and do not omit material information and facts;
4. *Responsible for the internal control system enabling the financial statement of Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Surabaya free of material miss statement, both for fraud and errors;*

This statement letter is made truthfully.

Surab... / *August 30, 2024*
Atas nama dan mewakili D... *...half Board of Director*

METERAI TEMPEL
10000
93F55ALX366142564

Agung Wicaksono, ST
Direktur Utama / President Director

YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2023
(Angka dalam tabel disajikan dalam Rupiah, kecuali lain)

YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH
FINANCIAL POSITION REPORT
December 31, 2023
(Figures in table are expressed in Rupiah, unless otherwise stated)

	Catatan/ *Notes*	2023	2022	
ASET				***Assets***
Aset Lancar				***Current assets***
Kas setara kas	2c.3	2.464.486.253	5.220.728.458	*Cash and cash equivalents*
Uang muka	2e,4	731.349.742	72.376.355	*Advance Payment*
Jumlah aset lancar		3.195.835.995	5.293.104.813	*Total Current Assets*
Aset Tidak Lancar				***Fixed assets***
Aset tetap - neto	2f.5	6.784.772.847	7.203.898.023	*Net - fixed assets*
(setelah dikurang akumulasi penyusutan per 31 Desember 2023 dan 2022, yaitu Rp4.892.877.710 dan Rp4.365.280.611				*(after deducting accumulated depreciation as of Dec 31, 2023 and 2022 are IDR4.892.877.710 and IDR4.365.280.611*
Jumlah aset tetap		6.784.772.847	7.203.898.023	*Total fixed assets*
Total aset		**9.980.608.842**	**12.497.002.837**	***Total assets***

Catatan atas Laporan Keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

The accompanying Notes to Financial Statements are an integral part of the financial statements.

YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH **LAPORAN POSISI KEUANGAN** ***Tanggal 31 Desember 2023*** (Angka dalam tabel disajikan dalam Rupiah, kecuali lain)	***YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH FINANCIAL POSITION REPORT December 31, 2023*** *(Figures in table are expressed in Rupiah, unless otherwise stated)*

YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIYAH
LAPORAN POSISI KEUANGAN

Tanggal 31 Desember 2023
(Dengan Angka Pembanding untuk Tahun yang berakhir 31 Desember 2022)
(Dinyatakan dalam Rupiah penuh, kecuali dinyatakan lain)

YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIYAH
FINANCIAL POSITION REPORT

As at December 31, 2023
(With Comparative Balance for Year Ended December 31, 2022)
(Expressed in Full Rupiah, unless otherwise stated)

	Catatan/ *Notes*	2023	2022	
Kewajiban Lancar				***Current liabilities***
Utang Pajak		-	500.000	*Taxes payable*
Beban yang masih *harus dibayar*	2h,6	-	13.625.000	*Accrued expenses*
Jumlah liabilitas lancar		-	14.125.000	*Total current liabilities*
Liabilitas Tidak Lancar				***Non-current liabilities***
Liabilitas imbalan kerja	2j,7	1.161.255.642	1.062.816.651	*Employee benefits liability*
Jumlah liabilitas tidak lancar		1.161.255.642	1.062.816.651	*Total non-current liabilities*
ASET NETO	2i.8			***NET ASSETS***
Dana zakat		8.206.187.360	5.546.607.507	*Obligatory charity Fund*
Dana infak / sedekah		89.148.075	2.980.153.637	*Infaq / alms fund*
Dana wakaf		73.355.768	55.980.267	*waqf fund*
Dana amil		420.187.860	2.831.729.260	*Amil fund*
Dana fasilitas umum		30.474.138	5.590.515	*Public facility fund*
Jumlah aset neto		8.819.353.201	11.420.061.185	*Total equity*
Total Liabilitas dan Aset Neto		**9.980.608.842**	**12.497.002.837**	***Total Liabilities and Equity***

Catatan atas Laporan Keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan	*The accompanying Notes to Financial Statements are an integral part of the financial statements*

(Figures in table are expressed in Rupiah, unless otherwise stated)

	Catatan/ *Notes*	2023	2022	
DANA ZAKAT				***ZAKAT FUND***
Penerimaan zakat	2h.9	12.307.721.212	11.664.520.996	*Receipt of zakat fund*
Bagian Amil dari dana zakat		(1.479.871.699)	(1.389.873.084)	*Amil's share of zakat funds*
Penyaluran dana zakat		(8.168.269.661)	(5.901.057.116)	*Distribution of zakat fund*
Surplus (defisit)		2.659.579.852	4.373.590.796	*Surplus (deficit)*
Saldo awal		5.546.607.507	1.173.016.711	*Beginning balance*
Saldo akhir		8.206.187.360	5.546.607.507	*Ending balance*
DANA INFAK DAN SEDEKAH				***INFAQ / ALMS FUND***
Penerimaan dana infak dan sedekah		37.647.967.879	30.857.089.760	*Receipt of infaq / alms fund*
Bagian Amil dari Infaq dan sedekah		(3.265.014.915)	(2.784.203.272)	*The amil portion of receiving infaq/alms fund*
Penyaluran dana infak dan sedekah		(37.273.958.527)	(29.255.699.501)	*Distribution of infaq / alms fund*
Surplus (defisit)		(2.891.005.562)	(1.182.813.013)	*Surplus (deficit)*
Dampak pengukuran ulang aset infak dan sedekah		-	(132.562.500)	*The impact of remeasurement of infaq and alms assets*
Saldo awal		2.980.153.637	4.295.529.150	*Beginning balance*
Saldo akhir		89.148.075	2.980.153.637	*Ending balance*
DANA WAKAF				***WAQF FUND***
Penerimaan dana wakaf		684.641.324	1.287.632.453	*Receipt of waqf fund*
Penyaluran dana wakaf		(667.265.823)	(1.708.561.011)	*Distribution of waqf fund*
Surplus (defisit)		17.375.501	(420.928.558)	*Surplus (deficit)*
Dampak pengukuran ulang aset infak dan sedekah		-	(3.932.200.000)	
Saldo awal		55.980.267	4.409.108.824	*Beginning balance*
Saldo akhir		73.355.768	55.980.267	*Ending balance*
DANA AMIL				***AMIL FUND***
Penerimaan dana amil		5.012.085.174	4.447.572.812	*Receipt of amil fund*
Penyaluran dana amil		(7.423.626.573)	(7.142.787.508)	*Distribution of amil fund*
Surplus (defisit)		(2.411.541.399)	(2.695.214.696)	*Surplus (deficit)*
Dampak pengukuran ulang aset amil		-	4.064.762.500	*Impact of remeasurement of amil assets*
Saldo awal		2.831.729.260	1.462.181.455	*Beginning balance*
Saldo akhir		420.187.860	2.831.729.260	*Ending balance*
DANA FASILITAS UMUM				***PUBLIC FACILITY FUND***
Penerimaan dana fasilitas umum		24.883.624	23.090.886	*Receipt of public facility fund*
Penyaluran dana fasilitas umum		-	(28.000.000)	*Distribution of public facility fund*
Surplus (defisit)		24.883.624	(4.909.114)	*Surplus (deficit)*
Saldo awal		5.590.515	10.499.629	*Beginning balance*
Saldo akhir		30.474.138	5.590.515	*Ending balance*
Jumlah dana zakat, dana infak / sedekah, dana wakaf, dana amil dan dana fasilitas umum		**8.819.353.201**	**11.420.061.185**	***Total obligatory charity fund, infaq / alms fund, wakaf fund, amil fund and public facility fund***

Catatan atas Laporan Keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

The accompanying Notes to Financial Statements are an integral part of the financial statements

(Figures in table are expressed in Rupiah, unless otherwise stated)

	Catatan / *Note*	Harga Perolehan / *Acquisition Cost*	Akumulasi Penyusutan / *Accumulated Depreciation*	
Saldo awal				***Beginning balance***
Bangunan kelolaan		300.000.000	105.000.000	*Building managed*
Kendaraan kelolaan		958.320.000	394.127.292	*Vehicle managed*
Jumlah	-	1.258.320.000	499.127.292	***Total***
Mutasi				***Mutation***
Bangunan kelolaan		-	15.000.000	*Building managed*
Kendaraan kelolaan		-	117.562.500	*Vehicle managed*
Saldo akhir	-	1.258.320.000	631.689.792	***Ending balance***

YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIYAH
LAPORAN ARUS KAS
Untuk Tahun yang Berakhir 31 Desember 2023
(Angka dalam tabel disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIYAH
STATEMENT OF CASH FLOW
For The Years Ended December 31, 2023
(Figures in table are expressed in Rupiah, unless otherwise stated)

	Catatan / *Notes*	2023	2022	
Arus kas dari aktivitas operasi				***Cash flows from operating activities***
Penyesuaian untuk merekonsiliasi				*Adjustment to earnings reconcile*
Penyusutan aset tetap		527.597.099	546.785.931	*Depreciation of fixed assets*
Penerimaan				*Receipt*
Dana zakat		10.827.849.513	10.274.647.912	*Obligatory charity Fund*
Dana infaq dan sedekah		34.382.952.964	28.072.886.488	*Infaq / alms fund*
Dana wakaf		684.641.324	1.287.632.453	*waqf fund*
Dana amil		5.012.085.174	4.347.572.812	*Amil fund*
Dana fasum		24.883.624	23.090.886	*Public facility fund*
Uang muka		2.135.291.324	416.735.935	*Down payments*
Penyaluran				*Distribution*
Dana zakat		(8.168.269.661)	(5.901.057.116)	*Obligatory charity Fund*
Dana infaq dan sedekah		(37.273.958.527)	(29.255.699.501)	*Infaq / alms fund*
Dana wakaf		(667.265.823)	(1.708.561.011)	*waqf fund*
Dana amil		(7.260.330.206)	(6.933.482.915)	*Amil fund*
Dana fasum		-	(28.000.000)	*Public facility fund*
Uang muka		(2.794.264.712)	(447.579.136)	*Down payments*
Jumlah		(2.568.787.906)	694.972.738	*Total*
Arus kas dari aktivitas investasi				***Cash Flow From Investing Activities***
Pelepasan (penambahan)		(108.471.922)	38.933.000	*Disposal (addition)*
Jumlah		(108.471.922)	38.933.000	*Total*
Arus kas dari aktivitas pendanaan				***Cash flows from funding activities***
Penambahan (Pengurangan)		(78.982.377)	14.125.000	*Addition (reduction)*
Jumlah		(78.982.377)	14.125.000	*Total*
Jumlah kenaikan (penurunan) kas dan setara kas		(2.756.242.205)	748.030.738	***Net increase (decrease) in cash and cash equivalents***
Kas dan setara kas pada awal periode setara kas		5.220.728.458	4.472.697.720	***Cash and cash equivalents at beginning year***
Kas dan setara kas pada akhir periode setara kas		2.464.486.253	5.220.728.458	***Cash and cash equivalents at ending year***

Catatan atas Laporan Keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

See accompanying notes to financial statement which are an integral part of the financial statements

1. UMUM

a. Pendirian lembaga

Lembaga Manajemen Infaq didirikan dengan akta notaris Abdurachim, S.H., Nomor 11 tanggal 4 April 1995 dengan nama Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah.

Akta perubahan pendirian Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah nomor 02 tanggal 12-12-2008 (dua belas Desember dua ribu delapan) dibuat dihadapan Iyen Suhesti, Sarjana Hukum, Notaris di Surabaya dan telah mendapat pengesahan berdasar Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia nomor AHU-1279.AH.01.04.Tahun 2009 tanggal 22-04-2009 (dua puluh dua April dua ribu sembilan).

Akta Perubahan tentang Pernyataan Keputusan Pembina Yayasan Lembaga Infaq Ukhuwah Islamiyah nomor 06 tanggal 17-06-2015 (tujuh belas Juni dua ribu lima belas) dibuat dihadapan Iyen Suhesti, Sarjana Hukum, Notaris di Surabaya, dan telah mendapat pengesahan berdasar Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia nomor AHU-AH.01.06-983 tanggal 14-07-2015 (empat belas Juli dua ribu lima belas).

Akta Pernyataan Keputusan Rapat Pembina Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah Nomor 01 tanggal 24-09-2019 (dua puluh empat September dua ribu sembilan belas) dibuat dihadapan Nadia Pradipta Zahrah, Sarjana Hukum, Magister Kenotariatan, Notaris di Kabupaten Gresik dan telah mendapat pengesahan Penerimaan Perubahan Data berdasar Keputusan Menteri Hukun dan Hak Asasi. Manusia Republik Indonesia nomor AHU-AH.01.06-0015499 tanggal 25-09-2019 (dua puluh lima *September dua ribu sembilan belas*).

Akta perubahan berdasarkan Akta Pemyataan Keputusan Rapat Pembina Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah nomor 24 tanggal 19-02-2021 (Sembilan belas Februari dua ribu dua puluh satu) dihadapan Wahyu Hidayat, Sarjana Hukum, Magister Kenotariatan , Notaris di Pasuruan, dan telah mendapat pengesahan Penerimaan Perubahan Data berdasar Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia nomor AHU-AH.01.06-0013906 tanggal 22-02-2021 (dua puluh dua Februari dua ribu dua puluh satu).

1. GENERAL

a. Institution establishment

The Infaq Management Institute was established by deed of notary Abdurachim, S.H., Number 11 April 4, 1995 under the name of the Ukhuwah Islamiyah Infaq Management Institute Foundation.

Deed of amendment to the establishment of the Ukhuwah Islamiyah Infaq Management Institute Foundation number 02 dated 12-12-2008 (twelfth of December two thousand and eight) made before Iyen Suhesti, Bachelor of Law, Notary in Surabaya and has been ratified based on the Decree of the Minister of Law and Human Rights of the Republic of Indonesia number AHU-1279.AH.01.04.Tahun 2009 dated 22-04-2009 (the twenty-second of April two thousand and nine).

Deed of Amendment to the Statement of Decision of the Trustees of the Ukhuwah Islamiyah Infaq Foundation Foundation number 06 dated 17-06-2015 (seventeenth of June two thousand and fifteen) made before Iyen Suhesti, Bachelor of Law, Notary in Surabaya, and has been ratified based on the Decree of the Minister of Law and Rights Human Rights of the Republic of Indonesia number AHU-AH.01.06-983 dated 14-07-2015 (fourteenth of July two thousand and fifteen).

Deed of Statement of Decision of the Board of Trustees Meeting of the Ukhuwah Islamiyah Infaq Management Institute Number 01 dated 24-09-2019 (twenty-fourth of September two thousand and nineteen) made before Nadia Pradipta Zahrah, Bachelor of Law, Master of Notary, Notary in Gresik Regency and has received approval for Acceptance of Changes in Data based on the Decree of the Minister of Law and Human Rights. People of the Republic of Indonesia number AHU-AH.01.06-0015499 dated 25-09-2019 (the twenty-fifth of September two thousand and nineteen).

The deed of change is based on the Deed of Statement of Decision of the Meeting of the Board of Trustees of the Ukhuwah Islamiyah Infaq Management Institute Foundation number 24 dated 19-02-2021 (the nineteenth of February two thousand twenty one) before Wahyu Hidayat, Bachelor of Law, Master of Notary, Notary in Pasuruan, and has received approval for Acceptance of Data Changes based on the Decree of the Minister of Law and Human Rights of the Republic of Indonesia number AHU-AH.01.06-0013906 dated 22-02-2021 (the twenty-second of February two thousand twenty one).

(Figures in table are expressed in Rupiah, unless otherwise stated)

1. UMUM (lanjutan)

Akta perubahan berdasarkan Akta Pernyataan Keputusan Rapat Pembina Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah nomor 15 tanggal 22 Juni 2023 dihadapan Wahyu Hidayat, Sarjana Hukum, Magister Kenotariatan , Notaris di Pasuruan, dan telah mendapat pengesahan Penerimaan Perubahan Data berdasar Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia nomor AHU-AH.01.06-0031851 tanggal 23 Juni 2023.

Bidang Kegiatan

Lembaga Manajemen Infaq adalah Lembaga Non Profit atau Nirlaba yang bergerak di bidang sosial masyarakat.

Berdasarkan Keputusan Menteri Agama Republik Indonesia Nomor 672 Tahun 2021 tentang Perpanjangan Izin Operasional Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah sebagai Lembaga Amil Zakat Skala Nasional berlaku selama 5 tahun dan dapat diperpanjang sesuai dengan ketentuan peraturan perundang-undangan.

b. Susunan pengurus
Tahun 2023

Sesuai dengan keputusan yang tertulis dalam Akta Perubahan No. 15 Notaris Wahyu Hidayat, S.H., M.Kn. Notaris di Pasuruan tertanggal 22 Juni 2023, tentang Pernyataan Keputusan Pembina Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah tentang susunan pengurus yang baru. Susunan Pengurus tahun 2023 adalah sebagai berikut :

Dewan Pengurus

Ketua Umum	:	Eric Kurniawan, SE
Ketua	:	Nugroho Iriyanto, SE
Sekretaris Umum	:	Ali Hamdan, S.Si
Sekretaris	:	Anang Kunaefi, S.Kom
Bendahara	:	Noven Suprayogi

Direksi

Presiden Direktur	:	Agung Wicaksono, ST

Pengangkatan Presiden Direktur berdasarkan Surat Keputusan Dewan Pengurus Lembaga Manajemen Infaq (LMI) Nomor : 993/SK/LMI/IX/2021.

Pada saat proses pemeriksaan ada perubahan Nomeklatur dari Presiden Direktur menjadi Direktur Utama, berdasarkan Surat Keputusan Direksi Lembaga Manajemen Infaq (LMI) Nomor : 1548/SK/LMI/XII/2022.

1. GENERAL (continued)

The deed of change is based on the Deed of Statement of Decision of the Board of Trustees of the Ukhuwah Islamiyah Infaq Management Institute Foundation Number 15 dated June 22, 2023 before Wahyu Hidayat, Bachelor of Law, Master of Notary, Notary in Pasuruan, and has received approval for Acceptance of Data Changes based on the Decree of the Minister of Law and Human Rights of the Republic of Indonesia Number AHU-AH.01.06-0031851 dated June 23, 2023.

Field of Activity

Infaq Management Institute is a non-profit or non-profit organization engaged in the social sector.

Based on the Decree of the Minister of Religion of the Republic of Indonesia Number 672 of 2021 concerning the Extension of the Operational Permit of the Ukhuwah Islamiyah Infaq Management Institute Foundation as a National Scale Zakat Collection Institution, it is valid for 5 years and can be extended in accordance with the provisions of laws and regulations.

b. Board of Management
Year 2023

In accordance with the decision written in the Deed of Amendment No. 15 Notary Wahyu Hidayat, S.H., M.Kn. Notary In Pasuruan dated June, 2023, regarding the Statement of Decision of the Trustees of the Ukhuwah Islamiyah Infaq Management Institute Foundation concerning the new management composition. The composition of the Board of Directors in 2023 is as follows:

Management Board

Chairman	:	*Eric Kurniawan, SE*
Head	:	*Nugroho Iriyanto, SE*
General Secretary	:	*Ali Hamdan, S.Si*
Secretary	:	*Anang Kunaefi, S.Kom*
Treasurer	:	*Noven Suprayogi*

Directors

President Director	:	*Agung Wicaksono, ST*

The appointment of the President Director is based on the Decree of the Management Board of the Infaq Management Institute (LMI) Number: 993/SK/LMI/IX/2021.

During the inspection process there was a change in the Nomeclature from President Director to Main Director, based on the Decree of the Board of Directors of the Infaq Management Institute (LMI) Number: 1548/SK/LMI/XII/2022.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING

a. Dasar penyusunan dan penyajian laporan keuangan

Laporan Keuangan Yayasan terkait transaksi zakat infaq dan sedekah berpedoman pada PSAK 109 mengenai Akuntansi Zakat Infaq dan Sedekah. Perlakuan akuntansi untuk Amil yang tidak secara khusus diatur dalam PSAK 109 mengaku pada SAK lain yang relevan (Lampiran C poin C01 halaman 101.45, PSAK101 : penyajian laporan keuangan syariah)

Komponen laporan keuangan Amil yang lengkap terdiri dari (PSAK 101 Lampiran C poin C01) :

a. laporan posisi keuangan;
b. laporan perubahan dana;
c. laporan perubahan aset kelolaan;
d. laporan arus kas; dan
e. catatan atas laporan keuangan.

Pencatatan bersifat single entity, yaitu hanya jenis laporan untuk masing - masing kategori, yaitu satu laporan posisi keuangan, satu laporan perubahan saldo dana, satu perubahan aset kelolaan (bila ada aset kelolaan dan perubahan), satu laporan arus kas, dan catatan atas laporan keuangan.

b. Transaksi dan saldo dalam mata uang asing

Pada tanggal neraca, saldo aset dan kewajiban moneter dalam mata uang asing dijabarkan ke dalam Rupiah dengan menggunakan kurs yang berlaku pada tanggal tersebut. Keuntungan atau kerugian selisih kurs yang timbul dibebankan atau dikreditkan pada laporan perubahan dana tahun berjalan.

Nilai tukar Dolar Amerika Serikat terhadap Rupiah pada *tanggal 31 Desember 2023 dan 2022 berdasarkan kurs* tengah Bank Indonesia sebesar Rp15.416 dan Rp15.731 untuk US$1.

c. Kas dan setara kas

Kas dan setara kas mencakup kas, simpanan yang sewaktu-waktu bisa dicairkan, dan investasi likuid jangka pendek lainnya dengan jangka waktu jatuh tempo tiga bulan atau

Kas dan deposito berjangka yang dibatasi penggunaannya, disajikan sebagai "Kas dan deposito berjangka yang dibatasi penggunaannya".

d. Piutang dan utang

Zakat yang telah disalurkan melalui amil lain, tetapi belum diterima oleh mustahik nominal, belum memenuhi pengertian zakat telah disalurkan. Dalam keadaan tersebut, zakat yang disalurkan diakui sebagai piutang penyaluran, sedangkan bagi amil yang menerima diakui sebagai liabilitas penyaluran. Piutang penyaluran dan liabilitas penyaluran tersebut akan berkurang ketika zakat disalurkan secara langsung kepada mustahik non amil (PSAK 109 poin 21)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis for preparation and presentation of financial statements

TheFoundation's Financial Statements regarding zakat infaq and alms transactions are guided by PSAK 109 concerning Accounting for Zakat Infaq and Alms. Accounting treatment for Amil that is not specifically regulated in PSAK 109 admits to other relevant SAKs (Appendix C point C01 page 101.45, PSAK101 : presentation of sharia financial statements)

Amil'scompletefinancialreportcomponentsconsistof (PSAK 101 Appendix C point C01):

a. financial position report;
b. change in fund report
c. change in assets under management;
d. statement of cash flow; and
e. notes to financial statements.

Recording is a single entity, namely only the type of report for each category, namely one statement of financial position, one report on changes in fund balances, one change in assets under management (if there are assets under management and changes), one statement of cash flows, and notes on financial statements.

b. Transactions and balances in foreign currency

At the balance sheet date, the balance of monetary assets and liabilities denominated in foreign currencies are translated into Rupiah using the rates of exchange prevailing at that date. The resulting gains or losses on foreign exchange are charged or credited to change in fund report of profit (loss).

The United States Dollar exchange rate against Rupiah as of December 31, 2023 and 2022 is based on the Bank Indonesia middlerate of IDR 15,416 and IDR 15,731 for US$1.

c. Cash and cash equivalents

Cash and cash equivalents include cash, deposits which can be with drawn at anytime, and other short-term liquid investments with maturities of three months or less.

Restricted cash and time deposits are presented as "Restricted cash and time deposits".

d. Accounts receivable and liabilitas

Zakat that has been distributed through other amils, but has not been received by a nominal mustahik, does not fulfill the meaning of zakat that has been distributed. Under these circumstances, zakat distributed is recognized as distribution receivables, while for amil who receives it is recognized as distribution liabilities. Distribution receivables and distribution liabilities will decrease when zakat is distributed directly to nonamil mustahik (PSAK 109 point 21)

(Figures in table are expressed in Rupiah, unless otherwise stated)

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING (lanjutan)

e. Uang Muka Penyaluran

Uang Muka Penyaluran adalah anggaran dana yang diberikan kantor pusat kepada penanggungjawab penyaluran dan kantor layanan dengan tujuan akan disalurkan pada waktu yang telah ditetapkan. Setelah terlaksana akan dipertanggungjawabkan setiap akhir bulan.

f. Aset tidak lancar

Aset tidak lancar yang diterima dan diamanahkan untuk dikelola oleh amil diukur sebesar nilai wajar saat penerimaan dan diakui sebagai aset tidak lancar infak/sedekah. Penyusutan dari aset tersebut diperlakukan sebagai pengurang dana infaq/sedekah terikat jika penggunaan atau pengelolaan aset tersebut sudah ditentukan oleh pemberi (PSAK 109 poin 27).

Amil dapat pula menerima aset non kas yang dimaksudkan oleh pemberi untuk segera disalurkan. Aset seperti ini diakui sebagai aset lancar. Aset ini dapat berupa bahan habis pakai, seperti bahan makanan, atau aset yang memiliki umur ekonomis panjang. (PSAK 109 poin 28).

Aset nonkas lancar dinilai sebesar nilai perolehan, sedangkan aset nonkas tidak lancar dinilai sebesar nilai wajar sesuai SAK yang relevan (PSAK 109 poin 29).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e. Distribution Advances

Advances for Distribution are budget funds provided by the head office to the person in charge of distribution and service offices with the aim of being distributed at a predetermined time. After implementation will be accounted for at the end of each month.

f. Non-current assets

Non-current assets received and entrusted to be managed by amil are measured at fair value upon receipt and are recognized as infaq/alms non-current assets. Depreciation of these assets is treated as a deduction from bound infaq/alms funds if the use or management of these assets has been determined by the giver (PSAK 109 point 27).

Amil can also receive non-cash assets intended by the donor to be distributed immediately. Such assets are recognized as current assets. These assets can be consumables, such as foodstuffs, or assets that have along economic life.(PSAK 109 point 28).

Current non-cash assets are valued at cost, while non-cash assets are valued at fair value according to the relevant SAK (PSAK 109 point 29).

	Tahun / *Years*	Tarif / *Rates*	
Bukan bangunan			*Not building*
Kelompok I	4	25%	*Group I*
Kelompok II	8	12,5%	*Group II*
Bangunan			*Building*
Permanen	20	5%	*Permanent*
Tidak Permanen	10	10%	*Not Permanent*

Bukan Bangunan Kelompok I

1. Mebel dan peralatan dari kayu atau rotan termasuk meja, bangku, kursi, lemari dan sejenisnya yang bukan bagian dari bangunan.
2. Mesin kantor seperti mesin ketik, mesin hitung, duplikator, mesin fotocopy, accounting machine, komputer, inter, scanner dan sejenisnya.
3. Perlengkapan lainnya seperti TV, video recorder, amplifier dan sejenisnya.
4. Sepeda motor, sepeda dan becak.

Bukan Bangunan Kelompok II

1. Peralatan dari logam termskk meja, kursi, lemari dll yg bkn bg dari bangunan.
2. Alat pengatur udara seperti AC, kipas angin dan sejenisnya.
3. Mobil, bus, truk dan sejenisnya.
4. Peralatan bahan ajar.

Not Group I Building

1. *Furniture and equipment made of wood or rattan, including tables, benches, chairs, cupboards and the like, which are not part of the building.*
2. *Office machines such as typewriters, calculating machines, duplicators, copiers, accounting machines, computers, inter, scanners and the like.*
3. *Other equipment such as TV, video recorder, amplifier and the like.*
4. *Motorcycles, bicycles and rickshaws.*

Not Group II Buildings

1. *Equipment made of metal including tables, chairs, cupboards, etc., which are not made from buildings.*
2. *Air conditioning devices such as air conditioners, fans and the like.*
3. *Cars, buses, trucks and the like.*
4. *Equipment teaching materials.*

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING (lanjutan)

g. Aset Kelolaan

aset tidak lancar yang diperoleh dari penerimaan zakat, infak, dan sedekah yang masih dalam pengendalian entitas amil yang manfaatnya diperuntukan bagi mustahik dan

h. Saldo Dana

Laporan posisi keuangan menyajikan jumlah masing - masing kelompok saldo dana berdasarkan jenis penerimaannya, zakat, infaq/sedekah, wakaf, dan amil.

i. Imbalan kerja

Imbalan pasca-kerja karyawan yang berkaitan dengan pemutusan hubungan kerja, menimbulkan kewajiban bagi yayasan berdasarkan Standar Akuntansi Keuangan yang berlaku di Indonesia, kewajiban tersebut harus diakui mengingat jenis kewajiban tersebut memenuhi kondisi :

1. Yayasan memiliki kewajiban kini sebagai akibat peristiwa masa lalu ;
2. Besar kemungkinan penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya ;
3. Estimasi yang andal mengenai jumlah kewajiban tersebut dapat dibuat.

Yayasan menerapkan Imbalan Kerja ini dengan penghitungan sendiri. Di samping itu Yayasan telah ikut BPJS Ketenagakerjaan untuk karyawannya, pembayarannya dilakukan tiap bulannya.

j. Pengakuan penerimaan dan penyaluran dana

Penerimaan

Penerimaan Dana ZISWAF merupakan pengakuan terhadap dana yang diserahkan oleh donatur kepada lembaga.

Penerimaan zakat dan infak diakui pada saat kas atau aset nonkas diterima (PSAK 109 poin 10).

Zakat yang diterima dari muzaki diakui sebagai penambah dana zakat sebesar (PSAK 109 poin 11) :

- jumlah yang diterima, jika dalam bentuk kas;
- nilai wajar, jika dalam bentuk nonkas.

Penentuan nilai wajar aset nonkas yang diterima menggunakan harga pasar. Jika harga pasar tidak tersedia, maka dapat menggunakan metode penentuan nilai wajar lainnya sesuai SAK yang relevan (PSAK 109 poin 12 dan 24).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g. Managed Assets

non-current assets obtained from receiving zakat, infaq, and alms that are still under the control of amil entities whose benefits are intended for mustahik and

h. Fund Balance

The statement of financial position presents the amount of each group of fund balances based on the type of receipt, zakat, infaq/alms, waqf, and amil.

i. Employee benefits

Employee post-employment benefits related to termination of employment, creates obligations for the foundation based on the Financial Accounting Standards in force in Indonesia, these obligations must be recognized considering the type of obligation meets the following conditions:

1. *The foundation has a present obligation as a result of past events;*
2. *It is probable that the settlement of the obligation will result in an outflow of resources;*
3. *A reliable estimate of the amount of the liability can be made.*

The foundation implements Employee Benefits with its own calculations. In addition, the Foundation has participated in Employment BPJS for its employees, the payment is made every month.

j. Acknowledgment of receipt and distribution of funds

Receipt

Receipt of ZISWAF Funds is an acknowledgment of funds submitted by donors to institutions.

Zakat and infaq receipts are recognized when cash or non-cash assets are received (PSAK 109 point 10).

Zakat received from muzaki is recognized as an addition to zakat funds in the amount of (PSAK 109 poin 11).

- *the amount received, if in cash;*
- *fair value, if in non-cash form.*

The determination of the fair value of non-cash assets received uses market prices. If the market price is not available, other fair value determination methods may be used in accordance with the relevant SAK (PSAK 109 points 12 and 24).

(Figures in table are expressed in Rupiah, unless otherwise stated)

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING (lanjutan)

Penyaluran

Penyaluran Dana ZISWAF merupakan penyaluran sejumlah dana yang dihimpun oleh lembaga sesuai dengan program yang direncanakan.

Pengakuan penerimaan dan penyaluran dana

- jumlah yang diserahkan, jika dalam bentuk kas;
- jumlah tercatat, jika dalam bentuk aset nonkas.

Beban penghimpunan dan penyaluran zakat harus diambil dari porsi amil. Amil dimungkinkan untuk meminjam dana zakat dalam rangka menghimpun zakat. Pinjaman ini sifatnya jangka pendek dan tidak boleh melebihi satu periode (PSAK

Penerimaan Dana Amil berasal dari Bagian atas Penerimaan Dana ZISWAF. Bagian untuk Dana Amil diatur dengan prosentase sebagai berikut :

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Distribution

Zakat and infaq/alms distributed to mustahik, including amil, are recognized as a deduction from zakat funds in the amount of (PSAK 109 points 16 and 33):

j. *Acknowledgment of receipt and distribution of funds*

- *the amount submitted, if in cash;*
- *carrying amount, if in the form of a non-cash asset.*

The burden of collecting and distributing zakat must be taken from the amil portion. It is possible for Amil to borrow zakat funds in order to collect zakat. This loan is short termin nature and may not exceed one period (PSAK 109

Amil Fund Receipts come from the Section for ZISWAF Fund Receipts. The share for the Amil Fund is set with the following percentages:

Penerimaan dana	Prosentase / Percentage	*Fund receipt*
Infak/sedekah Umum	20,0%	*General infaq / alms*
Zakat	12,5%	*Zakat*
Infak/sedekah Yatim	10,0%	*Infaq / alms orphans*
Infak/sedekah Pendidikan	10,0%	*Education infaq / alms*
Infak/sedekah Kemanusiaan	10,0%	*Waqf*
Wakaf	0,0%	

(Figures in table are expressed in Rupiah, unless otherwise stated)

3. KAS DAN SETARA KAS / 5. *CASH AND CASH EQUIVALENTS*

Kas dan setara kas per 31 Desember 2023 dan 2022 terdiri dari:

Cash and cash equivalent balances as of December 31, 2023 and 2022 consist of:

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Kas di tangan			***Cash in hand***
Kas kecil	295.708.800	357.861.200	*Petty cash*
Jumlah	295.708.800	357.861.200	*Total*
Bank			*Bank*
BTN Syariah_Infaq_7371001005	349.510.894	90.893.397	*BTN Syariah_Infaq_7371001005*
BSI_Area_7117097093	278.205.003	346.303.840	*BSI_Area_7117097093*
CIMB Syariah_Infaq_861177771900	266.821.292	116.890.282	*CIMB Syariah_Infaq_861177771900*
Bank Muamalat_Infaq_7010055055	189.472.349	116.980.676	*Bank Muamalat_Infaq_7010055055*
Bank Jatim_Zakat_ 0011201997	168.447.454	1.343.543.257	*Bank Jatim_Zakat_ 0011201997*
BSI_Qurban_9284197800	107.707.164	402.819.150	*BSI_Qurban_9284197800*
BCA_Infak 5200242400	103.140.542	17.508.241	*BCA_Infak 5200242400*
BSI_Infaq_7082604191	101.497.249	122.966.550	*BSI_Infaq_7082604191*
BCA_ Zakat_ 5200163399	89.447.748	17.967.124	*BCA_ Zakat_ 5200163399*
BSI_Internal_7107097095	72.018.085	128.478.325	*BSI_Internal_7107097095*
Bank Mandiri_Zakat_142-00-0463994-3	52.036.982	222.091.831	*Bank Mandiri_Zakat_142-00-0463994-3*
CIMB SYARIAH_ZAKAT_861166666300	51.545.791	28.375.725	*CIMB SYARIAH_ZAKAT_861166666300*
Bank Permata_Syariah_2901452655	50.017.456	45.840.862	*Bank Permata_Syariah_2901452655*
BSI_Wakaf_1044690671	47.854.048	11.412.974	*BSI_Wakaf_1044690671*
Bank Mandiri _Infaq_142-00-0697729-1	46.126.196	126.207.478	*Bank Mandiri _Infaq_142-00-0697729-1*
Bank Muamalat_Zakat_ 7010055054	44.067.784	150.996.276	*Bank Muamalat_Zakat_ 7010055054*
BSI_Kemanusiaan_1004767809	33.221.233	41.549.472	*BSI_Kemanusiaan_1004767809*
CIMB SYARIAH_WAKAF_860008323600	31.252.029	21.278.849	*CIMB SYARIAH_WAKAF_860008323600*
Bank Muamalat_ Wakaf_7010654321	31.056.324	30.356.324	*Bank Muamalat_ Wakaf_7010654321*
BSI_Zakat_7082607794	23.860.219	91.544.118	*BSI_Zakat_7082607794*
BSI_Imani_1047553195	17.441.272	1.380.764.049	*BSI_Imani_1047553195*
BCA_Wakaf_5200603399	12.719.429	6.787.550	*BCA_Wakaf_5200603399*
BSI_Digital_2909804050	1.310.909	1.310.909	*BSI_Digital_2909804050*
Jumlah	2.168.777.453	4.862.867.258	*Total*
Jumlah kas dan setara kas	2.464.486.253	5.220.728.458	***Total cash and cash equivalent***

4. UANG MUKA / 4. *ADVANCE PAYMENT*

Uang muka pada tanggal 31 Desember 2023 dan 2022 terdiri dari:

The balance of the advance payment as of December 31, 2023 and 2022 consist of:

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Uang muka penyaluran KP infaq terikat	484.856.932	-	*Distribution advance payment infaq bound - head office*
Uang muka penyaluran KP_ zakat	163.350.000	-	*Distribution advance payment zakat - head office*
Uang muka penyaluran KP_ infaq Umum	46.500.000	16.944.300	*Down payment head office distribution infaq*
Uang muka operasional kantor pusat	23.702.272	47.197.764	*Operational advance head office*
Uang muka penyaluran UI Situbondo-Bondowoso	5.036.500	-	*Down payment Situbondo - Bondowoso infaq units*
Uang Muka Penyaluran UI Banyuwangi	3.360.000	-	*Down payment Banyuwangi infaq units*
Jumlah	726.805.704	64.142.065	*Total*

(Figures in table are expressed in Rupiah, unless otherwise stated)

4. UANG MUKA (lanjutan) / ***4. ADVANCE PAYMENT (continues)***

	31 Des 2023/ Dec 31, 2023	31 Des 2022/ Dec 31, 2022	
Jumlah lanjutan	726.805.704	64.142.065	*Advanced amount*
Uang Muka Penyaluran UI Kota Kediri	2.380.000		*Down payment Kediri City infaq units*
Uang muka operasional Kanwil Kepri	1.135.791	1.510.000	*Operational advance Riau Islands regional office*
Uang muka penyaluran Gresik dan Lamongan	600.000		*Advance for distribution of Gresik and Lamongan*
Uang muka operasional Kanwil Kalsel	225.584		*Operational advance South Kalimantan regional office*
Uang muka operasional Jateng dan Yogyakarta	172.763	-	*Operational advance Central Java and Jogjakarta*
Uang muka operasional kanwil DKI Jakarta	29.900		*Advance for regional office operations DKI Jakarta*
Uang muka penyaluran kanwil DKI Jakarta	-	187.500	*Distribution advance payment regional office DKI Jakarta*
Uang muka penyaluran kanwil Sumsel	-	122.954	*Distribution advance payment regional office South Sumatra*
Uang muka penyaluran UI Surabaya	-	2.461.500	*Distribution advance payment of UI Surabaya*
Uang muka penyaluran UI Sidoarjo	-	2.547.000	*Distribution advance payment of UI Sidoarjo*
Uang muka penyaluran UI Sumenep	-	30.000	*Distribution advance payment of UI Sumenep*
Uang muka penyaluran UI Malang	-	1.255.000	*Distribution advance payment of UI Malang*
Uang muka penyaluran UI Probolinggo	-	120.000	*Distribution advance payment of UI Probolinggo*
Uang muka operasional SSMU (Sulawesi Selatan & Maluku Utara)	-	336	*SSMU Operational Advances (South Sulawesi & North Maluku)*
Jumlah	731.349.742	72.376.355	*Total*

5. ASET TETAP / ***5. FIXED ASSETS***

Rincian aset tetap 31 Desember 2023 dan 2022 adalah sebagai berikut:

Details of fixed assets as of December 31, 2023 and 2022 were as follows:

31 Des 2023 / Dec 31, 2023

	Saldo Awal/ (Beginning Balance)	Penambahan (Additions)	Pengurangan Deductions/	Koreksi (Correction)	Saldo Akhir/ Ending Balance	
Harga Perolehan						***Acquisition cost***
Aset Operasional						***Operational assets***
- Tanah	3.840.000.000	-	-	-	3.840.000.000	*Land -*
- Bangunan	4.342.200.000	-	-	-	4.342.200.000	*Building -*
- Kendaraan	1.363.090.909	-	-	-	1.363.090.909	*Vehicle -*
- Peralatan kantor	765.567.726	108.471.922	-	-	874.039.648	*Equipment - office*
Jumlah Aset	###########	108.471.922	-	-	10.419.330.557	***Total***

(Figures in table are expressed in Rupiah, unless otherwise stated)

5. ASET TETAP (lanjutan) / ***5. FIXED ASSETS (continues)***

Aset Kelolaan						***Managed Assets***
- Bangunan kelolaan	300.000.000	-	-	-	300.000.000	*Building managed* -
- Kendaraan kelolaan	958.320.000	-	-	-	958.320.000	*Vehicle managed* -
Jumlah Aset	1.258.320.000	-	-	-	1.258.320.000	***Total***
Jumlah	############	108.471.922	-	-	11.677.650.557	***Total***

31 Des 2023 / *Dec 31, 2023*

	Saldo Awal/ (Beginning Balance)	Penambahan *(Additions)*	Pengurangan *Deductions/*	Koreksi *(Correction)*	Saldo Akhir/ Ending Balance	
Akumulasi Penyusutan						***Accumulated Depreciation***
Aset operasional						***Operational assets***
- Bangunan	2.248.480.272	217.110.000	-	-	2.465.590.272	*Building* -
- Kendaraan	1.046.073.879	94.317.614			1.140.391.492	*Vehicle* -
- Peralatan kantor	571.599.169	83.606.985	-	-	655.206.154	*Equipment office* -
Jumlah	3.866.153.320	395.034.599	-	-	4.261.187.918	***Total***
Aset kelolaan						***Managed assets***
- Bangunan kelolaan	105.000.000	15.000.000	-	-	120.000.000	*Building managed* -
- Kendaraan kelolaan	394.127.292	117.562.500	-	-	511.689.792	*Vehicle managed* -
Jumlah	499.127.292	132.562.500	-	-	631.689.792	***Total***
Jumlah	4.365.280.611	527.597.099	-	-	4.892.877.710	***Total***
Nilai Buku	7.203.898.024				6.784.772.847	***Net Book Value***

31 Des 2022 / *Dec 31, 2022*

	Saldo Awal/ (Beginning Balance)	Penambahan *(Additions)*	Pengurangan *Deductions/*	Koreksi *(Correction)*	Saldo Akhir/ Ending Balance	
Harga Perolehan						***Acquisition cost***
Aset Operasional						***Operational assets***
- Tanah	3.840.000.000	-	-	-	3.840.000.000	*Land* -
- Bangunan	4.342.200.000	-	-	-	4.342.200.000	*Building* -
- Kendaraan	1.646.437.009	-	283.346.100	-	1.363.090.909	*Vehicle* -
- Peralatan kantor	704.500.726	61.067.000	-	-	765.567.726	*Equipment office* -
Jumlah Aset	############	61.067.000	283.346.100	-	10.310.858.635	***Total***

(Figures in table are expressed in Rupiah, unless otherwise stated)

5. ASET TETAP (lanjutan) / *5. FIXED ASSETS (continues)*

Aset Kelolaan						***Managed Assets***
- Bangunan kelolaan	300.000.000	-	-	-	300.000.000	*Building managed* -
- Kendaraan kelolaan	958.320.000	-	-	-	958.320.000	*Vehicle managed* -
Jumlah Aset	1.258.320.000	-	-	-	1.258.320.000	***Total***
Jumlah	############	61.067.000	283.346.100	-	11.569.178.635	***Total***
Akumulasi Penyusutan						***Accumulated Depreciation***
Aset operasional						***Operational assets***
- Bangunan	2.031.370.272	217.110.000	-	-	2.248.480.272	*Building* -
- Kendaraan	1.199.708.615	129.708.364	283.346.100	3.000	1.046.073.879	*Vehicle* -
- Peralatan kantor	504.194.102	67.405.067	-	-	571.599.169	*Equipment office* -
Jumlah	3.735.272.989	414.223.431	283.346.100	3.000	3.866.153.320	***Total***
Aset kelolaan						***Managed assets***
- Bangunan kelolaan	90.000.000	15.000.000	-	-	105.000.000	*Building managed* -
- Kendaraan kelolaan	276.564.792	117.562.499	-	-	394.127.292	*Vehicle managed* -
Jumlah	366.564.792	132.562.500	-	-	499.127.292	***Total***
Jumlah	4.101.837.781	546.785.931	283.346.100	3.000	4.365.280.612	***Total***
Nilai Buku	7.689.619.954				7.203.898.023	*Net Book Value*

Pembebanan penyusutan pada tahun 2023 dan 2022 adalah sebagai berikut:

Depreciation expenses charged in 2023 and 2022 are as follows:

	31 Des 2023/ *Dec 31, 2023*	**31 Des 2022/ *Dec 31, 2022***	
Penerimaan dan penyaluran dana infaq dan sedekah (catatan 10)	132.562.500	132.562.500	*Receipt and distribution of infaq and alms funds (see note 10)*
Penerimaan dan penyaluran dana amil (catatan 12)	395.034.600	414.226.432	*Receipt and distribution of amil funds (see note 12)*
Jumlah	527.597.099	546.788.932	*Total*

Manajemen berkeyakinan tidak terdapat indikasi penurunan nilai aset tetap pada tanggal 31 Desember 2023 dan 2022.

Management believes that there is no indication of impairment of fixed assets as of December 31, 2023 and 2022.

6. LIABILITAS LANCAR / *6. CURRENT LIABILITIES*

Rincian liabilitas jangka pendek pada tanggal 31 Desember 2023 dan 2022 adalah sebagai berikut:

Details of current liabilities as of December 31, 2023 and 2022 are as follows:

(Figures in table are expressed in Rupiah, unless otherwise stated)

6. LIABILITAS LANCAR (lanjutan) / ***6. CURRENT LIABILITIES (continued)***

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Utang pajak:			*Tax payable:*
Pajak penghasilan pasal 23	-	500.000	*Income tax article 23*
Beban yang masih harus dibayar	-	13.625.000	*Accrued expense*
Jumlah	-	14.125.000	*Total*

7. LIABILITAS TIDAK LANCAR / ***7. NON-CURRENT LIABILITIES***

Rincian liabilitas jangka panjang pada tanggal 31 Desember 2023 dan 2022 adalah sebagai berikut:

Details of long-term liabilities as of December 31, 2023 and 2022 are as follows:

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
- Liabilitas imbalan kerja	1.161.255.642	1.062.816.651	*Employee benefits liability -*
Jumlah	1.161.255.642	1.062.816.651	*Total*

8. ASET NETO / ***8. NET ASSETS***

Rincian aset neto pada tanggal 31 Desember 2023 dan 2022 adalah sebagai berikut :

Details of net assets as of December 31, 2023 and 2022 are as follows:

Jumlah tersebut merupakan sisa lebih saldo dana zakat, infaq, wakaf, dan amil.

This amount represents the excess balance of obligatory charity, infaq, waqf, and amil funds.

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Saldo dana zakat			*Obligatory charity fund balance*
- Saldo awal	5.546.607.507	1.173.016.711	*Beginning balance -*
- Saldo tahun berjalan	2.659.579.852	4.373.590.796	*Current year balance -*
Saldo akhir	8.206.187.360	5.546.607.507	*Ending balance*
Saldo dana infaq / sedekah			*Infaq / alms fund balance*
- Saldo awal	2.980.153.637	4.295.529.150	*Beginning balance -*
- Dampak pengukuran ulang aset infak dan sedekah	-	(132.562.500)	*The impact of remeasurement of infaq and alms assets -*
- Saldo tahun berjalan	(2.891.005.562)	(1.182.813.013)	*Current year balance -*
Saldo akhir	89.148.075	2.980.153.637	*Ending balance*
Saldo dana wakaf			*Waqf fund balance*
- Saldo awal	55.980.267	4.409.108.824	*Beginning balance -*
- Koreksi saldo	-	(3.932.200.000)	*Balance correction -*
- Saldo tahun berjalan	17.375.501	(420.928.558)	*Current year balance -*
Saldo akhir	73.355.768	55.980.267	*Ending balance*
Saldo dana amil			*Amil fund balance*
- Saldo awal	2.831.729.260	1.462.181.455	*Beginning balance -*
- Koreksi saldo	-	4.064.762.500	*Balance correction -*
- Saldo tahun berjalan	(2.411.541.399)	(2.695.214.696)	*Current year balance -*
Saldo akhir	420.187.860	2.831.729.260	*Ending balance*

(Figures in table are expressed in Rupiah, unless otherwise stated)

8. ASET NETO (lanjutan) / ***8. NET ASSETS (continued)***

Saldo dana fasilitas umum			*Public facility fund balance*
- Saldo awal	5.590.515	10.499.629	*Beginning balance -*
- Koreksi saldo	-	-	*Balance correction -*
- Saldo tahun berjalan	24.883.624	(4.909.114)	*Current year balance -*
Saldo akhir	30.474.138	5.590.515	*Ending balance*
Jumlah saldo dana zakat, dana infak/sedekah, dana wakaf, dana amil, dan dana fasilitas umum	8.819.353.201	11.420.061.185	*Total balance of obligatory charity funds, infaq/alms funds, waqf funds, amil funds, and public facility funds*

9. PENERIMAAN DAN PENYALURAN DANA ZAKAT / ***9. ACCEPTANCE AND DISTRIBUTION OF OBLIGATORY CHARITY FUND***

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Penerimaan dana zakat			***Receipt of obligatory charity funds***
Zakat profesi individual ;			*Individual professional obligatory charity;*
- Zakat barang temuan - maal individu	-	40.000	*Zakat found goods - individual mal -*
- Zakat emas, perak, uang dan logam mulia lainnya	310.751.200	54.040.017	*Zakat gold, silver, money and other precious metals -*
- Zakat hadiah - maal individu	8.495.000	15.744.000	*Gift zakat - individual mal -*
- Zakat pendapatan & jasa - maal individu	10.915.451.034	10.850.058.668	*Zakat income & services - individual mal -*
- Zakat perniagaan - maal individu	219.298.000	17.395.000	*Commercial zakat - individual charity -*
- Zakat pertanian, perkebunan dan kehutanan - maal individu	15.267.880	24.468.693	*Agricultural, plantation and forestry zakat - individual charity -*
- Zakat perusahaan - maal individu	374.294.408	99.295.897	*Zakat corporate - individual charity -*
- Zakat peternakan & perikanan - maal individu	1.000.000	2.115.000	*Livestock and fisheries zakat individual charity -*
- Zakat tabungan - maal individu	9.850.000	17.400.475	*Zakat from saving -individual charity -*
- Zakat perusahaan - maal perusahaan	-	55.827.395	*Zakat corporate - corporate charity -*
- Zakat fitrah	453.259.908	528.123.037	*Zakat fitrah -*
- Penempatan dana zakat - bagi hasil	53.782	12.814	*Placement of zakat funds - profit sharing -*
Jumlah	12.307.721.212	11.664.520.996	*Total*
Penyaluran dana zakat			***Distribution of zakat funds***
- Bagian amil atas penerimaan dana zakat	1.479.871.699	1.389.873.084	*The amil portion of receiving zakat funds -*
- Penyaluran fakir miskin - program pendidikan	1.514.473.900	2.116.589.500	*Disbursement of the poor - educational program -*
- Penyaluran fakir miskin - program ekonomi	3.058.678.419	1.173.371.848	*Disbursement of the poor - economic program -*
Jumlah	6.053.024.018	4.679.834.432	*Total*

(Figures in table are expressed in Rupiah, unless otherwise stated)

9. PENERIMAAN DAN PENYALURAN DANA ZAKAT (lanjutan) / ***9. ACCEPTANCE AND DISTRIBUTION OF OBLIGATORY CHARITY FUND (continued)***

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Jumlah lanjutan	6.053.024.018	4.679.834.432	*Advanced amount*
- Penyaluran fakir miskin - program kemanusiaan	172.231.418	100.560.000	*Disbursement of the poor - humanitarian program -*
- Penyaluran gharim - program ekonomi	23.450.000	35.551.250	*Distribution of gharim - economic program -*
- Penyaluran gharim - program kemanusiaan	17.500.000	5.950.000	*Distribution of gharim - humanitarian program -*
- Penyaluran muallaf - program pendidikan	5.000.000	-	*Channeling converts - educational program -*
- Penyaluran muallaf - program ekonomi	20.610.000	2.350.000	*Distribution of converts - economic program -*
- Penyaluran fisabilillah - dakwah	1.753.983.432	1.055.939.514	*Distribution of fisabilillah - da'wah -*
- Penyaluran fisabilillah - program pendidikan	1.040.567.473	727.043.974	*Distribution of fisabilillah - educational program -*
- Penyaluran fisabilillah - program kesehatan	117.122.330	154.977.993	*Distribution of fisabilillah - health program -*
- Penyaluran ibnu sabil - program kemanusiaan	14.766.500	600.000	*Distribution of ibn sabil - humanitarian program -*
- Penyaluran zakat fitrah	429.886.189	528.123.037	*Distribution of zakat fitrah -*
Jumlah	9.648.141.360	7.290.930.200	*Total*

10. PENERIMAAN DAN PENYALURAN DANA INFAQ DAN SEDEKAH / ***10. ACCEPTANCE AND DISTRIBUTION OF INFAQ AND ALMS FUNDS***

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Penerimaan dana infaq dan sedekah			***Receipt of infaq and alms funds***
- Penerimaan infak/sedekah umum tidak terikat;			*Acceptance of infaq/public alms is not bound; -*
- Infak umum	10.616.523.000	10.462.622.045	*General infection -*
- Ambulance	6.410.000	4.248.000	*Ambulance -*
- Belanja sambil amal	19.582.000	20.443.700	*Shopping while doing charity -*
- Iklan	-	8.050.000	*Advertisement -*
- Kotak amal	98.073.620	489.384.900	*Charity box -*
- Taklim corporate	-	140.000	*Taklim corporate -*
- Infaq Kalender	8.052.400	14.179.501	*Infaq Calender -*
- Penerimaan infak/sedekah pendidikan terikat			*Receipt of infaq/alms tied to education -*
- Beasiswa	126.690.409	101.437.060	*Scholarship -*
- Beasiswa tahfidz	131.495.962	213.836.678	*Tahfidz Scholarship -*
- Infaq jariyah pengembangan SMP luar biasa	50.000	81.223.387	*Infaq jariyah development - amazing middle school*
- Guru pejuang	-	10.800.036	*Warrior teacher -*
- Sedekah Al Quran Braille	96.818.142	-	*Al Quran Braille Alms -*
- Penerimaan infak/sedekah terikat program yatim			*Acceptance of infaq/alms is tied to the orphan program -*
- Yatim	2.615.488.888	3.293.907.205	*Orphan -*
- Orang tua asuh yatim	67.460.000	101.080.688	*Orphaned foster parents -*
- Orang tua asuh yatim - SD	7.500.000	12.700.000	*Orphaned foster parents - elementary school*
Jumlah	13.794.144.421	14.814.053.200	*Total*

(Figures in table are expressed in Rupiah, unless otherwise stated)

10. PENERIMAAN DAN PENYALURAN DANA INFAQ DAN SEDEKAH (lanjutan) / ***10. ACCEPTANCE AND DISTRIBUTION OF INFAQ AND ALMS FUNDS (continued)***

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Jumlah lanjutan	13.794.144.421	14.814.053.200	*Advanced amount*
- Orang tua asuh yatim - SMP	13.100.000	13.650.258	*Orphaned foster parents - Middle School -*
- Orang tua asuh yatim - SMA	-	902.500	*Orphaned foster parents - High School -*
- Yatim Palestina	700.000	2.500.000	*Palestine Orphan -*
- Penerimaan kemanusiaan			*Human acceptance -*
- Kemanusiaan	82.134.790	362.155.191	*Humanity -*
- Kemanusiaan Palestina	4.495.577.119	348.427.213	*Palestinian Humanity -*
- Kemanusiaan Suriah	4.280.000	1.400.000	*Syrian Humanity -*
- Kesehatan	226.500.127	91.802.013	*Health -*
- Kemanusiaan Rohingya	-	1.370.000	*Rohingya Humanity -*
- Mualaf	11.290.866	-	*convert -*
- Ketahanan pangan	65.219.827	79.747.663	*Food security -*
- Kemanusiaan covid	-	750.000	*Covid humanity -*
- Kemanusiaan Turki	309.344.056	-	*Turkye humanity -*
- Kemanusiaan gunung merapi	-	200.000	*Volcano Humanity -*
- Kemanusiaan banjir Pasuruan	-	781.000	*Pasuruan flood humanity -*
- Kemanusiaan NTT	-	600.000	*NTT Humanity -*
- Infaq dunia Islam	9.979.200	13.213.000	*Infaq of the Islamic world -*
- Ketahanan pangan rendang	4.856.600	17.824.700	*Rendang food security -*
- Kemanusiaan banjir Papua	592.000	3.260.294	*Papua flood humanity -*
- Kemanusiaan gunung semeru	32.274.900	228.779.672	*Semeru mountain humanity -*
- Kemanusiaan fasilitas ibadah	27.300.068	30.382.500	*Humanity of worship facilities -*
- Kemanusiaan banjir Batu	4.933.020	-	*Humanity floods Stone -*
- Kemanusiaan Pakistan	501.208	1.365.154	*Humanity Pakistan -*
- Penerimaan kemanusiaan (lanjutan)			*Human acceptance (continues) -*
- Sedekah Air Bersih	682.299.367	49.738.168	*Alms Clean Water -*
- Kemanusiaan Cianjur	62.742.782	712.291.874	*Humanity Cianjur -*
- Kemanusiaan Gempa Maroko	5.469.000	-	*Maroko earthquake Humanity -*
- *Kemanusiaan Banjir Demak*	9.333.202	-	*Demak Flood Humanity -*
- Penerimaan qurban			*Sacrifice acceptance -*
- Qurban	2.050.142.624	2.731.961.111	*Sacrifice -*
- Tabungan qurban	314.293.200	429.681.660	*Sacrificial savings -*
- Qurban rendang sapi kolektif	66.000.192	188.450.240	*Collective beef rendang sacrifice -*
- Qurban rendang sapi	83.583.420	337.500.000	*Sacrifice of beef rendang -*
- Sedekah qurban	13.487.591	33.419.280	*Alms sacrifice -*
- Qurban Peduli Domba	83.750.060	-	*Sheep Care sacrifice -*
- Qurban Peduli Kambing	345.600.662	-	*Goat Care sacrifice -*
- Qurban Peduli Sapi	3.121.874.848	-	*Cow Care sacrifice -*
- Qurban Kemitraan	5.100.060	-	*Collaborative sacrifice -*
- Penerimaan infaq / sedekah terikat ramadhan			*Acceptance of infaq / alms bound by Ramadan -*
- Bingkisan hafidz	800.000	11.800.070	*Hafidz gift -*
- Buka puasa	267.115.882	304.529.728	*breaking the fast -*
- *Fidyah*	264.733.364	302.289.484	*Fidyah -*
- Paket lebaran	249.393.254	294.852.703	*Eid packages -*
- Paket sekolah	100.000	3.434.000	*School packages -*
- Rumah Cerah	24.918.500	-	*Shine Home -*
- Tahfidz quran camp	-	200.000	*Tahfidz quran camp -*
- Buka puasa internasional	100.000	-	*International iftar -*
- Infaq alat sholat	1.900.000	19.660.000	*Infaq prayer tool -*
- Buka puasa Palestina	-	7.900.000	*Iftar Palestine -*
- Paket lebaran Palestina	150.000	6.550.000	*Palestina eid packages -*
Jumlah	26.735.616.211	21.447.422.676	*Total*

(Figures in table are expressed in Rupiah, unless otherwise stated)

10. PENERIMAAN DAN PENYALURAN DANA INFAQ DAN SEDEKAH (lanjutan)

10. ACCEPTANCE AND DISTRIBUTION OF INFAQ AND ALMS FUNDS (continued)

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Jumlah lanjutan	26.735.616.211	21.447.422.676	*Advanced amount*
- Penerimaan infaq / sedekah terikat csr	1.606.284.000	1.033.439.500	*Receipt of infaq / alms bound by csr -*
- Penerimaan infaq / sedekah terikat ekonomi			*Acceptance of infaq / alms is tied to the economy -*
- Infaq Jariyah Produktif	-	6.220.090	
- Santunan dhuafa	183.021.122	166.132.468	*Poverty charity -*
- Pemberdayaan ekonomi	89.161.360	7.606.000	*Economic empowerment -*
- Penerimaan dana infak/sedekah terikat lain-lain			*Receipt of infaq/other bound alms funds -*
- Bedah rumah	5.150.000	-	*home surgery -*
- Desa inspiratif			*inspirational village -*
- Kafalah da'i	37.780.000	71.743.645	*Kafalah da'I -*
- Sedekah al qur'an	485.635.173	445.425.051	*Alms Al Qur'an -*
- Infaq gerbang peradaban	200.000	350.000	*Infaq the gate of civilization -*
- Cukagi	-	11.150.075	*Cukagi -*
- Sinergi program	3.488.406.721	317.940.867	*Program synergy -*
- Bekal puasa	21.976.886	33.121.444	*Fasting supplies -*
- Qurban jual	-	2.785.529.090	*Sacrifice selling -*
- Kado pahlawan	525.000	200.015	*Hero gift -*
- Sinergi mitra	1.463.446.512	3.397.276.926	*Partner synergy -*
- Sinergi mpz	2.646.850.920	970.947.323	*mpz synergy -*
- Kafarat	4.850.000	2.650.000	*Kafarat -*
- Sedekah kampung quran	12.466.213	13.174.500	*Alms village quran -*
- Sedekah pohon	52.198.445	20.986.139	*Tree alms -*
- Sedekah alat sholat	7.051.000	175.000	*Pray inventory alms -*
- Sedekah renovasi masjid	306.994.776	25.400.192	*Mosque renovation alms -*
- Buka Puasa Sunnah	-	100.000	
- *Penerimaan dana infak/sedekah* terikat hibah	*500.000.000*	*100.000.000*	*Receipt of infaq / alms bound by grant -*
- Penerimaan bagi hasil atas penempatan dana	353.541	98.759	*Receipt of profit sharing on - placement of funds*
Jumlah	**37.647.967.879**	**30.857.089.760**	***Total***
Penyaluran dana infaq dan sedekah;			***Distribution of infaq and alms funds;***
- Bagian amil atas penerimaan dana infaq dan sedekah	3.265.014.915	2.784.203.272	*The amil portion of receiving infaq and alms funds -*
- Penyaluran infak terikat - yatim			*Distribution of bound infaq - orphans ; -*
- Beasiswa pelajar SD yatim	150.101.000	209.200.000	*Orphan SD Student Scholarship -*
- Beasiswa pelajar SMP yatim	141.579.274	286.834.563	*Orphan Middle School Student Scholarship -*
- Beasiswa pelajar SMA yatim	213.890.000	296.760.000	*Orphan High School Student Scholarship -*
- Beasiswa mahasiswa yatim	67.960.000	83.170.000	*Orphan student scholarship -*
- Beasiswa tahfidz yatim	14.980.000	14.380.000	*Orphan Tahfidz Scholarship -*
- Pembinaan Siswa Temu Pelajar Nus	7.300.000	18.430.000	*Nusantara Orphan Student -Meetings*
- Santunan biaya hidup yatim	970.543.556	1.345.798.766	*Compensation for the cost of - living for orphans*
Jumlah	**4.831.368.745**	**5.038.776.601**	***Total***

(Figures in table are expressed in Rupiah, unless otherwise stated)

10. PENERIMAAN DAN PENYALURAN DANA INFAQ DAN SEDEKAH (lanjutan)

10. ACCEPTANCE AND DISTRIBUTION OF INFAQ AND ALMS FUNDS (continued)

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Jumlah lanjutan	4.831.368.745	5.038.776.601	*Advanced amount*
- Penyaluran infak terikat - program kemanusiaan			*Bonded infaq distribution humanitarian - program*
- Tanggap darurat kemanusiaan	3.392.929.337	550.355.832	*Humane emergency response -*
- Rehabilitasi kemanusiaan	1.188.542.500	1.012.070.511	*Human rehabilitation -*
- Mitigasi kemanusiaan	517.545.534	136.307.511	*Human mitigation -*
- Sapras tanggap bencana kemanusiaan	426.640.561	23.404.940	*Humanitarian disaster response - infrastructure*
- Santunan biaya hidup kemanusiaan	234.038.700	425.878.407	*Compensation for the cost of - living for humanity*
- Biaya survey, persiapan dan fasilitator kemanusiaan	38.122.203	6.069.800	*Humanitarian survey, preparation - and facilitator costs*
- Pembinaan relawan - terikat kemanusiaan	19.868.000	16.000.000	*Volunteer coaching humanity - bound*
- Sedekah Pohon	25.189.500	25.875.000	*Alms tree -*
- Penyaluran infak terikat - program Ramadhan			*Distribution of bound infaq - Ramadan - program*
- Paket buka puasa Ramadhan	244.014.944	280.246.576	*Ramadan iftar package -*
- Paket lebaran ceria Ramadhan	346.317.643	246.348.644	*Ramadan cheerful Eid packages -*
- Paket Ramadhan lainnya	40.880.076	41.735.000	*Another Ramadan package -*
- Biaya survey, persiapan dan *fasilitator Ramadhan*	14.730.816	43.035.500	*Survey fees, preparation and - Ramadan facilitators*
- Fidyah Ramadhan	241.690.866	325.030.858	*Ramadan fidyah -*
- Penyaluran infak terikat - program qurban			*Bonded infaq distribution qurban - program*
- Edukasi ziswaf qurban	69.284.300	-	*ziswaf qurban education -*
- Penyaluran qurban	5.643.214.852	5.809.091.571	*Distribution of sacrifices -*
- Penyaluran qurban rendang - terikat qurban	167.744.375	105.260.231	*Distribution of rendang qurban - bound qurban*
- Biaya survey, persiapan dan fasilitator qurban	38.710.619	498.323.214	*Survey, preparation and qurban - facilitator costs*
- Penyaluran infak terikat - csr			*Bonded infaq distribution - csr -*
- Program ekonomi csr	132.019.600	18.660.000	*Csr economic program -*
- Program dakwah csr	17.400.000	-	*Csr dakwah program -*
- Program kesehatan csr	243.400.000	-	*Csr health program -*
- Program kemanusiaan csr	546.453.875	1.299.038.692	*Csr humanitarian program -*
- *Penyaluran Infak Terikat - Program* Pendidikan			*Distribution of Bonded Infaq Education - Program*
- Bantuan Pendidikan Pendidikan	42.703.163	167.830.000	*Educational Education Assistance -*
- Biaya survey, persiapan dan fasilitator - terikat pendidikan	11.673.000	11.095.000	*Survey, preparation and facilitator - costs tied to education*
- Penyaluran Infak Terikat - Progam Ekonomi			*Distribution of Bonded Infaq Economic - Program*
- Aisumaki ekonomi	-	300.000	*Aisumaki economics -*
- Fidyah - terikat ekonomi	360.000	-	*Fidyah - bound by the economy -*
- Biaya survey, persiapan dan fasilitator ekonomi	18.420.000	23.175.000	*Economic survey, preparation and - facilitator costs*
- Pemberdayaan ekonomi - terikat ekonomi	26.933.682	83.276.000	*Economic empowerment tied to - the economy*
Jumlah	18.520.196.891	16.187.184.888	*Total*

(Figures in table are expressed in Rupiah, unless otherwise stated)

10. PENERIMAAN DAN PENYALURAN DANA INFAQ DAN SEDEKAH (lanjutan) / ***10. ACCEPTANCE AND DISTRIBUTION OF INFAQ AND ALMS FUNDS (continued)***

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Jumlah lanjutan	18.520.196.891	16.187.184.888	*Advanced amount*
- Program dakwah - terikat dakwah			*Da'wah program - bound by da'wah -*
- Penyaluran untuk dakwah - terikat dakwah	305.956.126	156.391.099	*Distribution for da'wah bound by da'wah -*
- Biaya survey, persiapan dan fasilitator - terikat dakwah	4.450.000	1.550.000	*Survey, preparation and facilitator costs bound by da'wah -*
- Sedekah Al Quran	421.832.409	133.802.939	*Al Quran Alms -*
- Kampung Quran	-	3.712.000	*Al Quran village -*
- Penyaluran Infak Terikat - Progam Kesehatan			*Distribution of Bonded Infaq Health Program -*
- Cukagi	30.800.000	9.855.000	*Cukagi -*
- Penyaluran infak terikat - sinergi program			*Bonded infaq distribution program synergy -*
- Program pendidikan - sinergi program	30.250.000	23.749.190	*Educational program program - synergy*
- Program ekonomi - sinergi program	-	18.000.000	*Economic program program - synergy*
- Program dakwah - sinergi program	11.614.031.442	3.813.119.921	*Da'wah program - program synergy -*
- Penyaluran infak tidak terikat ;			*Distribution of infaq is not bound; -*
- Penyaluran infak tidak terikat - program pendidikan			*Distribution of unrestricted infaq education program*
- Beasiswa pelajar SD - pendidikan	13.990.000	19.710.000	*Elementary student scholarships education -*
- Beasiswa pelajar SMP pendidikan	26.403.750	216.970.000	*Scholarships for junior high school students -*
- Beasiswa pelajar SMA pendidikan	54.090.000	40.690.000	*Education high school student scholarships -*
- Pembinaan siswa mentoring pekanan pendidikan	252.340.000	82.960.000	*Education week mentoring - student coaching*
- Pemberdayaan tenaga asuh - pelatihan guru pendidikan	334.489.500	211.524.500	*Empowerment of caregivers - education teacher training*
- Sarana & prasarana pendidikan - sekolah pendidikan	981.796.000	970.053.848	*Educational facilities and - infrastructure - educational schools*
- Biaya survey, persiapan dan fasilitator pendidikan	171.617.000	475.272.595	*Survey, preparation and - educational facilitator costs*
- Bantuan pendidikan - tidak terikat pendidikan	99.263.400	65.564.500	*Educational assistance not tied to education -*
- Penyaluran infak tidak terikat - program ekonomi			*Distribution of unrestricted infaq economic program -*
- Modal usaha kelompok - peternakan ekonomi	47.800.000	94.800.000	*Group venture capital economic - farm*
- Modal usaha group pertanian/perkebunan ekonomi	31.641.000	800.000	*Business capital for economic farming/plantation groups -*
- Modal usaha kelompok - perikanan ekonomi	4.450.000	16.785.000	*Group business capital fishery economy -*
- Modal usaha group makanan & minuman ekonomi	45.785.000	-	*Economic food & beverage group business capital -*
- Modal usaha kelompok-usaha jasa - tidak terikat ekonomi	10.450.000	-	*Service business group business capital not tied to the economy -*
- Modal usaha kelompok - usaha dagang ekonomi	8.500.000	-	*Group venture capital economic trading business -*
Jumlah	33.010.132.518	22.542.495.480	*Total*

(Figures in table are expressed in Rupiah, unless otherwise stated)

10. PENERIMAAN DAN PENYALURAN DANA INFAQ DAN SEDEKAH (lanjutan) / ***10. ACCEPTANCE AND DISTRIBUTION OF INFAQ AND ALMS FUNDS (continued)***

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Jumlah lanjutan	33.010.132.518	22.542.495.480	*Advanced amount*
- Edukasi dan pembinaan mustahik ekonomi	113.436.300	92.073.610	*Education and development of economic mustahik -*
- Fasilitas usaha mustahik ekonomi	8.275.000	1.650.000	*Economic mustahik business - facilities*
- Santunan biaya hidup ekonomi	229.827.300	188.704.673	*Economic cost of living - compensation*
- Biaya survey, persiapan dan fasilitator ekonomi	357.557.923	5.373.535.787	*Economic survey, preparation and facilitator costs -*
- Penyaluran infak tidak terikat - program dakwah			*Distribution of infaq is not bound da'wah program -*
- Pemberdayaan da'i dakwah	187.150.000	175.179.000	*Empowerment of da'i da'wah -*
- Layanan dakwah	2.803.237.933	835.555.979	*Da'wah service -*
- Kemitraan dakwah	1.231.271.480	970.418.899	*Da'wah partnership -*
- Edukasi ziswaf - dakwah	1.980.845.695	1.069.331.845	*Ziswaf education - da'wah -*
- Biaya survey, persiapan dan fasilitator dakwah	170.949.720	65.062.000	*Cost of survey, preparation and - da'wah facilitator*
- Penyaluran infak tidak terikat - program kesehatan			*Distribution of unrestricted infaq health program -*
- Layanan kesehatan	158.214.700	97.593.193	*Health services -*
- Layanan ambulance	67.344.726	141.525.287	*Ambulance service -*
- Edukasi kesehatan / baksos	50.990.100	28.400.000	*Health education/services -*
- Sarana & prasarana kesehatan	9.000.000	48.800.000	*Health facilities & infrastructure -*
- Biaya survey, persiapan dan fasilitator - tidak terikat kesehatan	4.480.000	5.367.020	*Survey, preparation and facilitator costs not tied to health -*
- Penyaluran infak tidak terikat - program ramadhan			*Distribution of unrestricted infaq Ramadan program -*
- Edukasi ziswaf ramadhan	-	132.847.500	*Ramadan ziswaf education -*
- Paket ramadhan lainnya	18.293.197	11.780.000	*Another Ramadan package -*
- Biaya survey, persiapan dan fasilitator - tidak terikat ramadhan	5.404.350	127.020.000	*Survey, preparation and facilitator costs not bound by Ramadan -*
- Penyusutan gedung/bangunan kelolaan	15.000.000	15.000.000	*Depreciation of managed buildings/buildings -*
- Penyusutan kendaraan kelola	117.562.499	117.562.499	*Manage vehicle depreciation -*
Jumlah	**40.538.973.442**	**32.039.902.773**	***Total***

11. PENERIMAAN DAN PENYALURAN DANA WAKAF / ***11. RECEIVING AND DISTRIBUTING OF WAKAF FUNDS***

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Penerimaan dana wakaf			***Receipt of waqf funds***
- Penerimaan wakaf individu	319.855.643	386.365.170	*Acceptance of individual waqf -*
- Penerimaan wakaf gerbang peradaban	-	1.400.000	*Acceptance of endowments is the gate of civilization -*
- Wakaf Al Qur'an	-	1.475.000	*Endowments of the Qur'an -*
- Wakaf pertanian	12.433.154	12.481.878	*Agricultural Waqf -*
- Wakaf perikanan	100.000	-	*Fishery waqf -*
- Wakaf peternakan	-	8.600.000	*Livestock waqf -*
Jumlah	332.388.797	410.322.048	*Total*

(Figures in table are expressed in Rupiah, unless otherwise stated)

11. PENERIMAAN DAN PENYALURAN DANA WAKAF (lanjutan) / 11. RECEIVING AND DISTRIBUTING OF WAKAF FUNDS (continued)

	31 Des 2023/ Dec 31, 2023	31 Des 2022/ Dec 31, 2022	
Jumlah lanjutan	332.388.797	410.322.048	*Advanced amount*
- Wakaf pendidikan	326.542.875	497.902.997	*Educational waqf* -
- Wakaf renovasi/pembangunan masjid	23.322.549	62.690.226	*Waqf for mosque renovation/construction* -
- Wakaf sumur bor	-	262.473.175	*Waqf of bore wells* -
- Wakaf perkebunan dan kehutanan	-	19.150.000	*Plantation and forestry waqf* -
- Wakaf alat sholat	-	1.000.000	*Waqf prayer tools* -
- Wakaf kampung qur'an	-	4.490.942	*Qur'an village waqf* -
- Wakaf tafsir al qur'an	2.370.020	-	*Waqf for interpretation of the Qur'an* -
- Gedung dakwah center	-	29.592.681	*Da'wah center building* -
- Penerimaan bagi hasil	17.083	10.384	*Revenue sharing* -
Jumlah	**684.641.324**	**1.287.632.453**	***Total***
Penyaluran dana wakaf			***Distribution of waqf funds***
- Sarana dan prasarana sekolah - wakaf pendidikan	658.765.823	497.427.757	*School facilities and infrastructure educational waqf* -
- Wakaf lainnya ;			*other endowments* -
- Al-Qur'an - wakaf	-	488.797.295	*Al-Qur'an* -
- Pembangunan / renov masjid	8.500.000	155.600.294	*Construction / renovation of mosques* -
- Kehutanan & perkebunan - wakaf	-	47.738.847	*Forestry & plantation - waqf* -
- Sumur - wakaf	-	463.102.582	*Wells - waqf* -
- Pertanian - wakaf	-	42.803.294	*Agriculture - waqf* -
- Peternakan - wakaf	-	8.600.000	*Livestock - waqf* -
- Kampung tahfidz/qur'an - wakaf	-	4.490.942	*Tahfidz/Qur'an village - waqf* -
Jumlah	**667.265.823**	**1.708.561.011**	***Total***

Pengelolaan Wakaf mulai tahun 2022 diserahkan kepada Direktorat Wakaf LMI yang memang mempunyai tugas khusus untuk melakukan pengelolaan wakaf. Pengelolaan Wakaf mulai tahun 2022 diserahkan kepada Direktorat Wakaf LMI yang memang mempunyai tugas khusus untuk melakukan pengelolaan wakaf.

The management waqf fund since 2022 fully managed by LMI's Waqf Directorate that have special function to optimize the waqf fund. Base on different standard of accounting, waqf use PSAK 112. LMI as a zakat organization still do waqf funding activity, but the fund will be distributed to and managed by waqf directorate. The managing waqf activity will be fully prepared and reported by Waqf Directorate.

12. PENERIMAAN DAN PENYALURAN DANA AMIL / 12. ACCEPTANCE AND DISTRIBUTION OF AMIL FUNDS

	31 Des 2023/ Dec 31, 2023	31 Des 2022/ Dec 31, 2022	
Penerimaan dana amil			***Receipt of amil funds***
- Penerimaan amil bagian dana infak/sedekah	3.190.172.318	2.784.703.272	*Acceptance of amil part of infaq/alms funds* -
- Penerimaan amil bagian dana zakat	1.479.871.699	1.389.873.084	*Amil receipt of zakat funds* -
- Penerimaan khusus dana amil	6.429.900	130.779.835	*Amil receipt of amil funds* -
- Penerimaan lain-lain dana amil	190.227.660	142.216.622	*Other receipts of amil funds* -
- Bagian amil dari dana CSR	64.841.000	-	*Amil portion of CSR funds* -
- Bagian amil dari dana DSKL	80.542.597	-	*Amil portion of DSKL funds* -
Jumlah	**5.012.085.174**	**4.447.572.812**	***Total***

(Figures in table are expressed in Rupiah, unless otherwise stated)

12. PENERIMAAN DAN PENYALURAN DANA AMIL (lanjutan) / *12. ACCEPTANCE AND DISTRIBUTION OF AMIL FUNDS (continued)*

	31 Des 2023/ *Dec 31, 2023*	31 Des 2022/ *Dec 31, 2022*	
Penyaluran dana amil			*Distribution of amil funds*
- Beban gaji	2.732.852.924	3.169.336.399	*Salaries expenses -*
- Beban bpjs kesehatan	172.226.307	115.656.869	*BPJS health burden -*
- Beban bpjs ketenagakerjaan	144.520.709	141.006.101	*Labor BPJS Expenses -*
- Tunjangan lain	680.510.400	290.528.020	*Another allowance -*
- Beban manfaat kerja	163.296.367	209.301.592	*Work benefit expense -*
- Sistem dan instalasi jaringan	138.758.962	147.068.421	*System and network installation -*
- *Audit eksternal*	*27.750.000*	*27.750.000*	*External audit -*
- Pengembangan lainnya	214.795.762	182.800.068	*Other developments -*
- Rekrutmen pegawai	-	14.096.850	*Employee recruitment -*
- Beban bimbingan teknis	-	173.000	*Technical guidance expense -*
- Beban perjalanan dinas luar kota	332.397.181	314.748.277	*Expenses for out-of-town business trips -*
- Beban perjalanan dinas dalam kota	52.317.499	33.939.518	*Expenses for business trips in the city -*
- Tagihan listrik	136.770.807	138.754.995	*Electricity bills -*
- Tagihan telepon	15.370.726	14.738.124	*Phone bill -*
- Tagihan air	19.610.959	13.414.328	*Water bills -*
- Tagihan internet	251.014.760	264.114.123	*Internet bill -*
- Pulsa	20.593.905	25.381.066	*Pulse -*
- Rapat dan evaluasi	237.144.088	292.608.830	*Meetings and evaluations -*
- Alat tulis kantor (atk)	46.665.263	45.602.337	*Office stationery -*
- Rumah tangga (kopi, gula, air mineral, dll)	95.991.511	101.175.585	*Household(coffee, sugar, mineral water, etc.) -*
- *Biaya lainnya*	*414.609.613*	*385.048.979*	*Other fees -*
- Cetak formulir departemen	82.000	31.000	*Print department forms -*
- Penjilidan share	-	60.000	*Share binding -*
- Jilid dan fotocopy	5.797.550	8.081.600	*Binding and photocopying -*
- Beban cetak & penggandaan	283.620.148	51.655.070	*Print & duplication expenses -*
- Beban administrasi bank	16.058.257	13.034.129	*Bank administrative burden -*
- Materai	7.133.600	7.547.600	*Duty stamp -*
- Dokumentasi lain	-	127.640	*Other documentation -*
- Beban pajak & asuransi	38.237.300	34.137.000	*Tax & insurance expense -*
- Beban pengiriman dan pos	125.874.708	133.818.665	*Shipping and postal expenses -*
- Beban umum dan administrasi - bbm dan tol	81.462.352	117.854.284	*General and administrative - expenses fuel and tolls*
- Beban sewa	257.502.500	204.500.000	*Rental expenses -*
- Beban perlengkapan kantor	6.617.830	28.710.722	*Office supplies expense -*
- Biaya pemeliharaan aset	309.007.986	201.759.884	*Asset maintenance costs -*
- Beban penyusutan bangunan	217.110.000	217.110.000	*Building depreciation expenses -*
- Beban penyusutan kendaraan	94.317.614	129.711.364	*Vehicle depreciation expense -*
- Beban penyusutan peralatan	83.606.986	67.405.068	*Equipment depreciation expense -*
Jumlah	7.423.626.573	7.142.787.508	*Total*

13. PENERIMAAN DAN PENYALURAN DANA FASILITAS UMUM / *13. PUBLIC FACILITIES RECEIPT AND DISTRIBUTION*

Penerimaan dana fasilitas umum			*Receipt of public facility funds*
- *Jasa giro atas penempatan dana zakat*	6.544.239	5.956.101	*Current account services for the placement of zakat funds -*
- *Jasa giro atas penempatan dana infaq*	5.171.343	1.363.806	*Giro services for placement of infaq funds -*
- *Jasa giro atas penempatan dana wakaf*	78.542	364.979	*Current account services for placement of waqf funds -*
- *Penerimaan dana fasilitas umum*	13.089.500	15.406.000	*Receipt of public facility funds -*
Jumlah	24.883.624	23.090.886	*Total*

13. PENERIMAAN DAN PENYALURAN DANA FASILITAS UMUM (lanjutan) / **13. *PUBLIC FACILITIES RECEIPT AND DISTRIBUTION (continued***

Penyaluran dana fasilitas umum	-	28.000.000	*Distribution of public facility funds*
Jumlah	-	28.000.000	*Total*

14. PERSETUJUAN LAPORAN KEUANGAN

Manajemen bertanggung jawab sepenuhnya terhadap penyusunan dan penyajian laporan keuangan dan catatan atas laporan keuangan yang telah diselesaikan pada tanggal 30 Agustus 2024.

Management is fully responsible for the preparation and presentation of the financial statements and notes to the financial statements which were completed on August 30, 2024.

Nomor : 00271/3.0290/AU.4/11/1897-1/1/VIII/2024

LAPORAN AUDITOR INDEPENDEN

Number : 00271/3.0290/AU.4/11/1897-1/1/VIII/2024

INDEPENDENT AUDITOR'S REPORT

YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH

Dewan Pengurus dan Direksi

Opini

Kami telah mengaudit laporan keuangan YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2023, serta laporan perubahan dana, aset kelolaan dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut serta catatan atas laporan keuangan,termasuk ikhtisar kebijakan akuntansi signifikan.

Menurut opini kami laporan keuangan terlampir menyajikan secara wajar,dalam semua hal yang material, posisi keuangan entitas tanggal 31 Desember 2023, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi yang berlaku di Indonesia.

Basis opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan pada laporan kami. Kami independen terhadap entitas berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Hal Lain

Laporan keuangan entitas tanggal 31 Desember 2022 dan untuk tahun yang berakhir pada tanggal tersebut diaudit oleh auditor independen lain yang menyatakan opini wajar atas laporan keuangan tersebut pada tanggal 28 April 2023.

Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan.

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan, 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.

Board of Commissioners and Director

Opinion

We have audited the financial statements of YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH, whice comprise the statement of financial position as at December 31, 2023, and the statement of change in funds and statement of changes in assets under management and statment of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our Opinion the acentitying financial statements present fairly, in all material respects, the financial position of entity as at December 31, 2023, and its financial performance and its cash flows for the year then ended, in accordance with Financial Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Resposibilities for the Audit of the Financial Statements paragraph of our respot. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of entity for the year ended December 31, 2022, were audited by another independent auditor who expressed a fairly opinion on those financial statements on April 28, 2023.

Resposibilities of management and those charged with governance for the financial statements.

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

Dalam penyusunan laporan keuangan, manajemen bertanggung jawab untuk menilai kemampuan entitas dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi entitas atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

In preparing the financial statements, management is responsible for assesing entity ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate entity or to cease operations, or has no realistic alternative but to do so.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH.

Those charged with governance are responsible for overseeing the YAYASAN LEMBAGA INFAQ UKHUWAH ISLAMIYAH's financial reporting process.

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat dapat diekspetasikan secara wajar akan mempengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan tersebut.

Auditor's Responsibilities for the Audit of the Finacial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably by expected to influence the economic decesions of users taken on the basis of these financial statements.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit.

As part of an audit in accordance with Standards on Auditing, we exercise professional jugdment and maintain professional skepticism throughout.

Kami juga :

- Mengidentifikasi dan menilai resiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap resiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis opini bagi kami. Resiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal entitas.

We also :

- *Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures resposive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, itentional omissions, misrepresentations, or the override of internal control.*
- *Obtain an understanding of internal control relevant to the audit 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 entity internal control.*

- Mengevaluasi ketetapan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan mengungkapan terkait yang dibuat oleh manajemen.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan entitas untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan entitas tidak dapat mempertahankan kelangsungan usahanya.
- Mengevaluasi penyajian, struktur, dan isi laporan keuangan secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang terindentifikasi oleh kami selama audit.

- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on entity ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause entity to cease to continue as a going concern.*
- *Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieve fair presentation.*

We communicate with those charged with governance regarding, among other matters, the palnned scope and timing of the audit findings, including any significant defeciencies in internal control that we identify during our audit.

KANTOR AKUNTAN PUBLIK / *REGISTERED PUBLIC ACCOUNTANTS*
ERFAN DAN RAKHMAWAN
Partner

00271

Prima Mari Kristanto,SE,Ak,CPA
Nomor Ijin Akuntan Publik No. AP.1897 / *Accountant Public License Number : AP.1897*
Surabaya, 30 Agustus 2024 / *Surabaya, August 30, 2024*