

**LAPORAN AUDITOR INDEPENDEN
INDEPENDENT AUDITORS' REPORT**

DAN / AND

**LAPORAN KEUANGAN
FINANCIAL STATEMENTS**

**YAYASAN LEMBAGA MANAJEMEN
INFAQ UKHUWAH ISLAMIYAH**

Untuk tahun yang berakhir 31 Desember 2024
For the years ended December 31, 2024

Nomor/Number : 00313/3.0290/AU.4/11/1897-2/1/VI/2025
13 Juni 2025 / Juni 13 2025

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**SURAT PERNYATAAN DIREKSI TENTANG
TANGGUNG JAWAB ATAS LAPORAN KEUANGAN
YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIYAH**

Untuk Tahun yang Berakhir Tanggal 31 Desember 2024

**DIRECTOR'S STATEMENT LETTER RELATING TO THE
RESPONSIBILITY ON THE FINANCIAL REPORT
YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIYAH**

For The Year Ended December 31, 2024

Saya yang bertanda tangan di bawah ini :

I am the undersigned :

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

Name
Office / Domicile address
Position

Menyatakan bahwa :

Deciare that :

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah;
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 telah dimuat secara lengkap dan benar;
b. Laporan keuangan Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah 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 yang memungkinkan laporan keuangan bebas dari salah saji yang material, baik yang disebabkan oleh kecurangan maupun kesalahan:

1. Responsible for the preparation and presentation of financial statement of Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah;
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 have been fully and correctly disclosed;
b. The financial statement of Yayasan Lembaga Manajemen Infaq Ukhuwah Islamiyah 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 free of material miss statement, both for fraud and errors;

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement letter is made truthfully.

Surabaya, 13 Juni 2025 / June 13, 2025
Atas nama dan mewakili **Direktur Utama / President Director**


Agung Wicaksono, ST
Direktur Utama / President Director

Kantor Pusat

Jl. Barata Jaya XXII No. 20 Surabaya | Telp. (031) 505 3883, Hotline. 0822 3000 0909 | www.lmizakat.org

	Catatan/ Notes	2024	2023	
ASET				Assets
Aset Lancar				Current assets
Kas setara kas	2c.3	1.955.702.924	2.464.486.252	Cash and cash equivalents
Uang muka	2e.4	2.495.083.011	731.349.742	Advance Payment
Jumlah aset lancar		4.450.785.935	3.195.835.994	Total Current Assets
Aset Tidak Lancar				Fixed assets
Aset tetap - neto	2f.5	6.448.357.033	6.784.772.849	Net - fixed assets
(setelah dikurang akumulasi penyusutan per 31 Desember 2024 dan 2023, yaitu Rp5.394.419.886 dan Rp4.892.877.709				(after deducting accumulated depreciation as of Dec 31, 2024 and 2023 are IDR5.394.419.886 and IDR4.892.877.709
Jumlah aset tetap		6.448.357.033	6.784.772.849	Total fixed assets
Total aset		10.899.142.968	9.980.608.843	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 ISLAMIAH
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2024**
(Angka dalam tabel disajikan dalam Rupiah, kecuali
lain)

**YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIAH
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2023**
(Dengan Angka Pembandingan untuk Tahun yang berakhir
31 Desember 2022)
(Dinyatakan dalam Rupiah penuh, kecuali dinyatakan
lain)

**YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIAH
FINANCIAL POSITION REPORT
December 31, 2024**
(Figures in table are expressed in Rupiah, unless
otherwise stated)

**YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIAH
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	2024	2023	
Kewajiban Lancar				Current liabilities
Utang Pajak		-	-	Taxes payable
Beban yang masih harus dibayar	2h,6	-	-	Accrued expenses
Jumlah liabilitas lancar		-	-	Total current liabilities
Liabilitas Tidak Lancar				Non-current liabilities
Liabilitas imbalan kerja	2j,7	1.338.474.017	1.161.255.642	Employee benefits liability
Jumlah liabilitas tidak lancar		1.338.474.017	1.161.255.642	Total non-current liabilities
ASET NETO	2i,8			NET ASSETS
Dana zakat		9.411.321.038	8.206.187.359	Obligatory charity Fund
Dana infak / sedekah		9.556.875	89.148.075	Infaq / alms fund
Dana wakaf		-	73.355.768	waqf fund
Dana amil		136.374.455	420.187.860	Amil fund
Dana fasilitas umum		3.416.583	30.474.139	Public facility fund
Jumlah aset neto		9.560.668.951	8.819.353.201	Total equity
Total Liabilitas dan Aset Neto		10.899.142.968	9.980.608.843	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

	Catatan/ Notes	2024	2023	
DANA ZAKAT				ZAKAT FUND
Penerimaan zakat	2h,9	11.256.991.720	12.307.721.212	Receipt of zakat fund
Bagian Amil dari dana zakat		(1.356.526.292)	(1.479.871.699)	Amil's share of zakat funds
Penyaluran dana zakat		(8.695.331.749)	(8.168.269.661)	Distribution of zakat fund
Surplus (defisit)		1.205.133.679	2.659.579.852	Surplus (deficit)
Saldo awal		8.206.187.359	5.546.607.507	Beginning balance
Saldo akhir		9.411.321.038	8.206.187.359	Ending balance
DANA INFAK DAN SEDEKAH				INFAQ / ALMS FUND
Penerimaan dana infak dan sedekah	2h,10	47.708.256.156	37.647.967.879	Receipt of infaq / alms fund
Bagian Amil dari Infaq dan sedekah		(3.964.941.527)	(3.265.014.915)	The amil portion of receiving infaq/alms fund
Penyaluran dana infak dan sedekah		(43.822.905.829)	(37.273.958.526)	Distribution of infaq / alms fund
Surplus (defisit)		(79.591.200)	(2.891.005.562)	Surplus (deficit)
Saldo awal		89.148.075	2.980.153.637	Beginning balance
Saldo akhir		9.556.875	89.148.075	Ending balance
DANA WAKAF				WAKF FUND
Penerimaan dana wakaf	2h,11	521.797.490,0	684.641.324	Receipt of wakf fund
Penyaluran dana wakaf		(559.082.360,0)	(667.265.823)	Distribution of wakf fund
Surplus (defisit)		(37.284.870,0)	17.375.501	Surplus (deficit)
Dampak pengukuran ulang aset infak dan sedekah		(36.070.898,0)	-	
Saldo awal		73.355.768,0	55.980.267	Beginning balance
Saldo akhir		-	73.355.768	Ending balance
DANA AMIL				AMIL FUND
Penerimaan dana amil	2h,12	5.550.841.819	5.012.085.174	Receipt of amil fund
Penyaluran dana amil		(5.834.655.229)	(7.423.626.574)	Distribution of amil fund
Surplus (defisit)		(283.813.410)	(2.411.541.400)	Surplus (deficit)
Dampak pengukuran ulang aset amil		5	-	Impact of remeasurement of amil assets
Saldo awal		420.187.860	2.831.729.260	Beginning balance
Saldo akhir		136.374.455	420.187.860	Ending balance
DANA FASILITAS UMUM				PUBLIC FACILITY FUND
Penerimaan dana fasilitas umum	2h,13	3.416.582	24.883.624	Receipt of public facility fund
Penyaluran dana fasilitas umum		(30.474.138)	-	Distribution of public facility fund
Surplus (defisit)		(27.057.556)	24.883.624	Surplus (deficit)
Saldo awal		30.474.139	5.590.515	Beginning balance
Saldo akhir		3.416.583	30.474.139	Ending balance
Jumlah dana zakat, dana infak / sedekah, dana wakaf, dana amil dan dana fasilitas umum		9.560.668.951	8.819.353.201	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		

**YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIYAH
LAPORAN PERUBAHAN ASET KELOLAAN
Untuk Tahun yang Berakhir
31 Desember 2024
(Angka dalam tabel disajikan dalam Rupiah, kecuali
dinyatakan lain)**

**YAYASAN LEMBAGA MANAJEMEN INFAQ
UKHUWAH ISLAMIYAH
REPORT ON CHANGES IN MANAGEMENT ASSETS
For The Years Ended
December 31, 2024
(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	2g, 5	300.000.000	120.000.000	Building managed
Kendaraan kelolaan	2g, 5	958.320.000	511.689.790	Vehicle managed
Jumlah		1.258.320.000	631.689.790	Total
Mutasi				Mutation
Bangunan kelolaan	2g, 5	-	15.000.000	Building managed
Kendaraan kelolaan	2g, 5	-	115.479.167	Vehicle managed
Saldo akhir		1.258.320.000	762.168.957	Ending balance

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 ARUS KAS
Untuk Tahun yang Berakhir 31 Desember 2024
(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, 2024
(Figures in table are expressed in Rupiah, unless
otherwise stated)**

	Catatan / Notes	2024	2023	
Arus kas dari aktivitas operasi				Cash flows from operating activities
Penyesuaian untuk merekonsiliasi				Adjustment to earnings reconcile
Penyusutan aset tetap		501.542.175	527.597.099	Depreciation of fixed assets
Penerimaan				Receipt
Dana zakat		9.900.465.428	10.827.849.513	Obligatory charity Fund
Dana infaq dan sedekah		43.743.314.029	34.382.952.984	Infaq / alms fund
Dana wakaf		521.797.490	684.041.324	waqf fund
Dana amil		5.550.841.819	5.012.085.174	Amil fund
Dana fasum		3.416.582	24.883.624	Public facility fund
Uang muka		2.395.642.443	2.135.291.324	Down payments
Penyaluran				Distribution
Dana zakat		(8.695.331.749)	(8.168.269.661)	Obligatory charity Fund
Dana infaq dan sedekah		(43.692.426.662)	(37.273.958.526)	Infaq / alms fund
Dana wakaf		(595.153.258)	(667.265.823)	waqf fund
Dana amil		(5.787.916.016)	(7.260.330.208)	Amil fund
Dana fasum		(30.474.138)	-	Public facility fund
Uang muka		(4.159.375.712)	(2.794.264.712)	Down payments
Jumlah		(343.656.969)	(2.568.787.907)	Total
Arus kas dari aktivitas investasi				Cash Flow From Investing Activities
Pelepasan (penambahan)		(165.126.359)	(108.471.922)	Disposal (addition)
Jumlah		(165.126.359)	(108.471.922)	Total
Arus kas dari aktivitas pendanaan				Cash flows from funding activities
Penambahan (Pengurangan)		-	(78.982.377)	Addition (reduction)
Jumlah		-	(78.982.377)	Total
Jumlah kenaikan (penurunan) kas dan setara kas		(508.783.328)	(2.756.242.206)	Net Increase (decrease) in cash and cash equivalents
Kas dan setara kas pada awal periode setara kas		2.464.486.252	5.220.728.458	Cash and cash equivalents at beginning year
Kas dan setara kas pada akhir periode setara kas		1.955.702.924	2.464.486.252	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 Ukhawah Islamiyah.

Akta perubahan pendirian Yayasan Lembaga Manajemen Infaq Ukhawah 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 Ukhawah 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 Ukhawah 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 Hukum 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 Pernyataan Keputusan Rapat Pembina Yayasan Lembaga Manajemen Infaq Ukhawah 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 Ukhawah Islamiyah Infaq Management Institute Foundation.

Deed of amendment to the establishment of the Ukhawah 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 Ukhawah 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 Ukhawah 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 Ukhawah 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).

(Angka dalam tabel disajikan dalam Rupiah, kecuali dinyatakan lain)

(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 Ukhawah 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 Ukhawah Islamiyah sebagai Lembaga Amil Zakat Skala Nasional berlaku selama 5 tahun dan dapat diperpanjang sesuai dengan ketentuan peraturan perundang-undangan.

b. Susunan pengurus Tahun 2024

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 Ukhawah Islamiyah tentang susunan pengurus yang baru. Susunan Pengurus tahun 2024 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 Nomenklatur 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 Ukhawah 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 Ukhawah 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 2024

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 Ukhawah Islamiyah Infaq Management Institute Foundation concerning the new management composition. The composition of the Board of Directors in 2024 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 Nomenclature 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 409 mengenai Akuntansi Zakat Infaq dan Sedekah. Perlakuan akuntansi untuk Amil yang tidak secara khusus diatur dalam PSAK 409 mengacu 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 401 Lampiran C poin C01) :

- laporan posisi keuangan;
- laporan perubahan dana;
- laporan perubahan aset kelolaan;
- laporan arus kas; dan
- 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 2024 dan 2023 berdasarkan kurs tengah Bank Indonesia sebesar Rp16.162 dan Rp15.416 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 409 poin 21)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis for preparation and presentation of financial statements

The Foundation's Financial Statements regarding zakat infaq and alms transactions are guided by PSAK 409 concerning Accounting for Zakat Infaq and Alms. Accounting treatment for Amil that is not specifically regulated in PSAK 409 admits to other relevant SAKs (Appendix C point C01 page 101.45, PSAK101 : presentation of sharia financial statements)

Amil's complete financial report components consist of (PSAK 401 Appendix C point C01):

- financial position report;
- change in fund report
- change in assets under management;
- statement of cash flow; and
- 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, 2024 and 2023 is based on the Bank Indonesia middle rate of IDR 16,162 and IDR 15,416 for US\$1.

c. Cash and cash equivalents

Cash and cash equivalents include cash, deposits which can be withdrawn 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 liabilities

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 409 point 21)

(Angka dalam tabel disajikan dalam Rupiah, kecuali dinyatakan lain)

(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 infaq/sedekah. Penyusutan dari aset tersebut diperlakukan sebagai pengurang dana infaq/sedekah terikat jika penggunaan atau pengelolaan aset tersebut sudah ditentukan oleh pemberi (PSAK 409 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 409 poin 28).

Aset nonkas lancar dinilai sebesar nilai perolehan, sedangkan aset nonkas tidak lancar dinilai sebesar nilai wajar sesuai SAK yang relevan (PSAK 409 poin 29).

	Tahun / Years
Bukan bangunan	
Kelompok I	4
Kelompok II	8
Bangunan	
Permanen	20
Tidak Permanen	10

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 termasuk 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.

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 409 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 409 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 409 point 29).

	Tarif / Rates	
Not building		
Group I	25%	
Group II	12,5%	
Building		
Permanent	5%	
Not Permanent	10%	

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.

(Angka dalam tabel disajikan dalam Rupiah, kecuali dinyatakan lain)

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

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 penerima

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 409 poin 10).

Zakat yang diterima dari muzaki diakui sebagai penambah dana zakat sebesar (PSAK 409 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 409 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 409 point 10).

Zakat received from muzaki is recognized as an addition to zakat funds in the amount of (PSAK 409 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 409 points 12 and 24).

**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
PENTING (lanjutan)**

Penyaluran

Zakat dan infak/sedekah yang disalurkan kepada mustahik termasuk amil diakui sebagai pengurang dana zakat sebesar (PSAK 409 poin 16 dan 33)

j. 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 409 poin 19).

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

Penerimaan dana	Prosentase / Percentage
Infak/sedekah Umum	20,0%
Zakat	12,5%
Infak/sedekah Yatim	10,0%
Infak/sedekah Pendidikan	10,0%
Infak/sedekah Kemanusiaan	10,0%
Wakaf	0,0%

**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 409 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 term nature and may not exceed one period (PSAK 409 point 19).

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

Fund receipt
General infaq / alms
Zakat
Infaq / alms orphans
Education infaq / alms
Waqf

3. KAS DAN SETARA KAS

Kas dan setara kas per 31 Desember 2024 dan 2023 terdiri dari:

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023
Kas di tangan		
Kas kecil	6.777.050	295.708.800
Jumlah	6.777.050	295.708.800
Bank		
BTN Syariah_Infaq_7371001005	31.318.927	349.510.894
BSI_Area_7117097093	1.618.003	278.205.003
CIMB Syariah_Infaq_861177771900	22.297.370	266.821.292
Bank Muamalat_Infaq_7010055055	26.783.401	189.472.349
Bank Jatim_Zakat_0011201997	654.957.051	168.447.454
BSI_Qurban_9284197800	37.309.743	107.707.164
BCA_Infaq_5200242400	33.180.251	103.140.542
BSI_Infaq_7082604191	44.869.037	101.497.249
BCA_Zakat_5200163399	11.959.052	89.447.748
BSI_Internal_7107097095	49.359.459	72.018.085
Bank Mandiri_Zakat_142-00-0463994-3	12.514.688	52.036.982
CIMB Syariah_Zakat_861166666300	8.957.217	51.545.791
Bank Permata_Syariah_2901452655	6.692.759	50.017.456
BSI_Wakaf_1044690671	7.968.239	47.854.048
Bank Mandiri_Infaq_142-00-0697729-1	54.112.710	46.126.196
Bank Muamalat_Zakat_7010055054	11.889.619	44.067.784
BSI_Kemanusiaan_1004767809	96.360.982	33.221.233
CIMB SYARIAH_WAKAF_86000832600	3.776.153	31.252.029
Bank Muamalat_Wakaf_7010654321	-	31.056.324
BSI_Zakat_7082607794	14.658.431	23.860.219
BSI_Imani_1047553195	744.103.532	17.441.272
BCA_Wakaf_5200603399	8.539.930	12.719.429
BSI_Digital_2909804050	10.310.909	1.310.909
BTPN Syariah rek. 1031545133	55.388.411	-
Jumlah	1.948.925.874	2.168.777.452
Jumlah kas dan setara kas	1.955.702.924	2.464.486.252

5. CASH AND CASH EQUIVALENTS

Cash and cash equivalent balances as of December 31, 2024 and 2023 consist of:

Cash in hand	
Petty cash	
Total	
Bank	
BTN Syariah_Infaq_7371001005	
BSI_Area_7117097093	
CIMB Syariah_Infaq_861177771900	
Bank Muamalat_Infaq_7010055055	
Bank Jatim_Zakat_0011201997	
BSI_Qurban_9284197800	
BCA_Infaq_5200242400	
BSI_Infaq_7082604191	
BCA_Zakat_5200163399	
BSI_Internal_7107097095	
Bank Mandiri_Zakat_142-00-0463994-3	
CIMB Syariah_Zakat_861166666300	
Bank Permata_Syariah_2901452655	
BSI_Wakaf_1044690671	
Bank Mandiri_Infaq_142-00-0697729-1	
Bank Muamalat_Zakat_7010055054	
BSI_Kemanusiaan_1004767809	
CIMB SYARIAH_WAKAF_86000832600	
Bank Muamalat_Wakaf_7010654321	
BSI_Zakat_7082607794	
BSI_Imani_1047553195	
BCA_Wakaf_5200603399	
BSI_Digital_2909804050	
BTPN Syariah rek. 1031545133	
Total	
Total cash and cash equivalent	

4. UANG MUKA

Uang muka pada tanggal 31 Desember 2024 dan 2023 terdiri dari:

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023
Uang muka penyaluran KP_infaq terikat	318.504.103	484.856.932
Uang muka penyaluran KP_zakat	540.591.220	163.350.000
Uang muka penyaluran KP_infaq Umum	1.249.233.479	46.500.000
Uang muka operasional kantor pusat	347.852.209	23.702.272
Uang muka penyaluran UI Situbondo-Bondowoso	-	5.036.500
Jumlah	2.456.181.011	723.445.704

4. ADVANCE PAYMENT

The balance of the advance payment as of December 31, 2024 and 2023 consist of:

Distribution advance payment infaq bound - head office
Distribution advance payment zakat - head office
Down payment head office distribution infaq
Operational advance head office
Down payment Situbondo - Bondowoso infaq units
Total

4. UANG MUKA (lanjutan)

4. ADVANCE PAYMENT (continues)

	31 Des 2024/ Dec 31, 2023	31 Des 2024/ Dec 31, 2023	
Jumlah lanjutan	2.456.181.011	723.445.704	Advanced amount
Uang muka penyaluran UI Banyuwangi	-	3.360.000	Down payment Banyuwangi infaq units
Uang Muka Penyaluran UI Kota Kediri	-	2.380.000	Down payment Kediri City infaq units
Uang muka operasional Kanwil Kepri	-	1.135.791	Operational advance Riau Islands regional office
Uang muka penyaluran UI Gresik Lamongan	600.000	600.000	Down payment Gresik Lamongan infaq units
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 Madiun	15.790.000	-	Distribution advance payment of Madiun
Uang Muka Operasional Pamekasan	3.300.000	-	Operational advance Pamekasan
Uang muka penyaluran Sampang	17.800.000	-	Distribution advance payment Sampang
Uang Muka Operasional Gorontalo	1.412.000	-	Operational advance Gorontalo
Jumlah	2.495.083.011	731.349.742	Total

5. ASET TETAP

5. FIXED ASSETS

Rincian aset tetap 31 Desember 2024 dan 2023 adalah sebagai berikut:

Details of fixed assets as of December 31, 2024 and 2023 were as follows:

	31 Des 2024 / Dec 31, 2024				
	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
- Bangunan	4.342.200.000	-	-	-	4.342.200.000
- Kendaraan	1.363.090.909	-	-	-	1.363.090.909
- Peralatan kantor	874.039.648	165.126.359	-	-	1.039.166.007
Jumlah Aset	10.419.330.557	165.126.359	-	-	10.584.456.916

5. ASET TETAP (lanjutan)						6. 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	11.677.650.557	165.126.359	-	-	11.842.776.916	Total	
31 Des 2024 / Dec 31, 2024							
	Saldo Awal/ (Beginning Balance)	Penambahan (Additions)	Pengurangan Deductions/	Koreksi (Correction)	Saldo Akhir/ Ending Balance		
Akumulasi Penyusutan						Accumulated Depreciation	
Aset operasional						Operational assets	
- Bangunan	2.465.590.272	217.110.000	-	-	2.682.700.272	Building	-
- Kendaraan	1.140.391.492	41.511.364	-	-	1.181.902.856	Vehicle	-
- Peralatan kantor	655.206.154	112.441.644	-	-	767.647.798	Equipment office	-
Jumlah	4.261.187.918	371.063.008	-	-	4.632.250.926	Total	
Aset kelolaan						Managed assets	
- Bangunan kelolaan	120.000.000	15.000.000	-	-	135.000.000	Building managed	-
- Kendaraan kelolaan	511.689.790	115.479.167	-	-	627.168.957	Vehicle managed	-
Jumlah	631.689.790	130.479.167	-	-	762.168.957	Total	
Jumlah	4.892.877.708	501.542.175	-	-	5.394.419.883	Total	
Nilai Buku	6.784.772.849				6.448.357.033	Net Book Value	
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	108.471.921	(1)	-	874.039.648	Equipment office	-
Jumlah Aset	10.310.858.635	108.471.921	(1)	-	10.419.330.557	Total	

5. ASET TETAP (lanjutan)				6. 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	11.569.178.635	108.471.921	(1)	-	11.677.650.557	Total	
Akumulasi Penyusutan				Accumulated Depreciation			
Aset operasional				Operational assets			
- Bangunan	2.248.480.272	217.110.000	-	-	2.465.590.272	Building	-
- Kendaraan	1.046.073.880	94.317.614	2	-	1.140.391.492	Vehicle	-
- Peralatan kantor	571.599.170	83.606.986	2	-	655.206.154	Equipment office	-
Jumlah	3.866.153.322	395.034.600	4	-	4.261.187.918	Total	
Aset kelolaan				Managed assets			
- Bangunan kelolaan	105.000.000	15.000.000	-	-	120.000.000	Building managed	-
- Kendaraan kelolaan	394.127.291	117.562.499	-	-	511.689.790	Vehicle managed	-
Jumlah	499.127.291	132.562.499	-	-	631.689.790	Total	
Jumlah	4.365.280.613	527.597.099	4	-	4.892.877.708	Total	
Nilai Buku	7.203.898.022				6.784.772.849	Net Book Value	

Pembebanan penyusutan pada tahun 2024 dan 2023 adalah sebagai berikut:

Depreciation expenses charged in 2023 and 2022 are as follows:

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Penerimaan dan penyaluran dana infaq dan sedekah (catatan 10)	130.479.167	132.562.499	Receipt and distribution of infaq and alms funds (see note 10)
Penerimaan dan penyaluran dana amil (catatan 12)	371.063.008	395.034.600	Receipt and distribution of amil funds (see note 12)
Jumlah	501.542.175	527.597.099	Total

Manajemen berkeyakinan tidak terdapat indikasi penurunan nilai aset tetap pada tanggal 31 Desember 2024 dan 2023.

Management believes that there is no indication of impairment of fixed assets as of December 31, 2024 and 2023.

6. LIABILITAS LANCAR

6. CURRENT LIABILITIES

Rincian liabilitas jangka pendek pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

Details of current liabilities as of December 31, 2024 and 2023 are as follows:

6. LIABILITAS LANCAR (lanjutan)

6. CURRENT LIABILITIES (continued)

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Utang pajak:			Tax payable:
Pajak penghasilan pasal 23	-	-	Income tax article 23
Beban yang masih harus dibayar	-	-	Accrued expense
Jumlah	-	-	Total

7. LIABILITAS TIDAK LANCAR

7. NON-CURRENT LIABILITIES

Rincian liabilitas jangka panjang pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

Details of long-term liabilities as of December 31, 2024 and 2023 are as follows:

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
- Liabilitas imbalan kerja	1.338.474.017	1.161.255.642	Employee benefits liability -
Jumlah	1.338.474.017	1.161.255.642	Total

8. ASET NETO

8. NET ASSETS

Rincian aset neto pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut :

Details of net assets as of December 31, 2024 and 2023 are as follows:

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
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.
Saldo dana zakat			Obligatory charity fund balance
- Saldo awal	8.206.187.359	5.546.607.507	Beginning balance -
- Saldo tahun berjalan	1.205.133.679	2.659.579.852	Current year balance -
Saldo akhir	9.411.321.038	8.206.187.359	Ending balance
Saldo dana infaq / sedekah			Infaq / alms fund balance
- Saldo awal	89.148.075	2.980.153.637	Beginning balance -
- Dampak pengukuran ulang aset infak dan sedekah	-	-	The impact of remeasurement of infaq and alms assets -
- Saldo tahun berjalan	(79.591.200)	(2.891.005.562)	Current year balance -
Saldo akhir	9.556.875	89.148.075	Ending balance
Saldo dana wakaf			Waqf fund balance
- Saldo awal	73.355.768	55.980.267	Beginning balance -
- Dampak pengukuran ulang	(36.070.898)	-	The impact of remeasurement -
- Saldo tahun berjalan	(37.284.870)	17.375.501	Current year balance -
Saldo akhir	-	73.355.768	Ending balance
Saldo dana amil			Amil fund balance
- Saldo awal	420.187.860	2.831.729.260	Beginning balance -
- Dampak pengukuran ulang	5	-	The impact of remeasurement -
- Saldo tahun berjalan	(283.813.410)	(2.411.541.400)	Current year balance -
Saldo akhir	136.374.455	420.187.860	Ending balance

8. ASET NETO (lanjutan)

8. NET ASSETS (continued)

Saldo dana fasilitas umum			Public facility fund balance
- Saldo awal	30.474.139	5.590.515	Beginning balance -
- Dampak pengukuran ulang	-	-	The impact of remeasurement -
- Saldo tahun berjalan	(27.057.556)	24.883.624	Current year balance -
Saldo akhir	3.416.583	30.474.139	Ending balance
Jumlah saldo dana zakat, dana infak/sedekah, dana wakaf, dana amil, dan dana fasilitas umum	9.560.668.951	8.819.353.201	Total balance of obligatory charity funds, Infaq/alm's 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 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Penerimaan dana zakat			Receipt of obligatory charity funds
Zakat profesi individual ;			Individual professional obligatory charity;
- Zakat barang temuan - maal individu	-	-	Zakat found goods - individual mal -
- Zakat emas, perak, uang dan logam mulia lainnya	254.635.070	310.751.200	Zakat gold, silver, money and other - precious metals
- Zakat hadiah - maal individu	8.504.000	8.495.000	Gift zakat - individual mal -
- Zakat pendapatan & jasa - maal individu	9.513.323.156	10.915.451.034	Zakat income & services - individual mal -
- Zakat perniagaan - maal individu	152.037.500	219.298.000	Commercial zakat - individual charity -
- Zakat pertanian, perkebunan dan kehutanan - maal individu	19.960.600	15.267.880	Agricultural, plantation and forestry zakat - individual charity
- Zakat perusahaan - maal individu	901.250.000	374.294.408	Zakat corporate - individual charity -
- Zakat peternakan & perikanan - maal individu	2.500.000	1.000.000	Livestock and fisheries zakat individual - charity
- Zakat tabungan - maal individu	20.330.000	9.850.000	Zakat from saving -individual charity -
- Zakat pendapatan & jasa - maal perusahaan	12.831.588	-	Zakat on income and services - then the company
- Zakat fitrah	371.608.584	453.259.908	Zakat fitrah -
- Penempatan dana zakat - bagi hasil	11.222	53.782	Placement of zakat funds - profit sharing -
Jumlah	11.256.991.720	12.307.721.212	Total
Penyaluran dana zakat			Distribution of zakat funds
- Bagian amil atas penerimaan dana zakat	1.356.526.292	1.479.871.699	The amil portion of receiving zakat funds -
- Penyaluran fakir miskin - program pendidikan	1.279.153.223	1.514.473.900	Disbursement of the poor - educational - program
- Penyaluran fakir miskin - program ekonomi	1.458.639.654	3.058.678.419	Disbursement of the poor - economic - program
Jumlah	4.094.319.169	6.053.024.018	Total

9. PENERIMAAN DAN PENYALURAN DANA ZAKAT (lanjutan)

9. ACCEPTANCE AND DISTRIBUTION OF OBLIGATORY
CHARITY FUND (continued)

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Jumlah lanjutan	4.094.319.169	6.053.024.018	Advanced amount
- Penyaluran fakir miskin - program kemanusiaan	111.382.075	172.231.418	Disbursement of the poor - humanitarian - program
- Penyaluran gharim - program ekonomi	34.718.030	23.450.000	Distribution of gharim - economic - program
- Penyaluran gharim - program kemanusiaan	8.750.000	17.500.000	Distribution of gharim - humanitarian - program
- Penyaluran muallaf - program pendidikan	-	5.000.000	Channeling converts - educational - program
- Penyaluran muallaf - program ekonomi	6.100.000	20.610.000	Distribution of converts - economic - program
- Penyaluran fisabilillah - dakwah	4.491.004.231	1.753.983.432	Distribution of fisabilillah - da'wah -
- Penyaluran fisabilillah - program pendidikan	879.475.500	1.040.567.473	Distribution of fisabilillah - educational - program
- Penyaluran fisabilillah - program kesehatan	54.500.452	117.122.330	Distribution of fisabilillah - health program -
- Penyaluran ibnu sabil - program kemanusiaan	-	14.766.500	Distribution of ibn sabil - humanitarian - program
- Penyaluran zakat fitrah	371.608.584	429.886.189	Distribution of zakat fitrah -
Jumlah	10.051.858.041	9.648.141.360	Total

10. PENERIMAAN DAN PENYALURAN DANA INFAQ DAN SEDEKAH

10. ACCEPTANCE AND DISTRIBUTION OF INFAQ AND ALMS FUNDS

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
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	13.257.684.142	10.616.523.000	General infaction -
- Ambulance	2.271.610	6.410.000	Ambulance -
- Belanja sambil amal	10.008.000	19.582.000	Shopping while doing charity -
- Iklan	-	-	Advertisement -
- Kotak amal	38.087.100	98.073.620	Charity box -
- Taklim corporate	-	-	Taklim corporate -
- Infaq Kalender	15.630.000	8.052.400	Infaq Calendar -
- Penerimaan infak/sedekah pendidikan terikat			Receipt of infaq/alms tied to education -
- Beasiswa	138.442.412	126.690.409	Scholarship -
- Beasiswa tahfidz	110.970.619	131.495.962	Tahfidz Scholarship -
- Infaq jariah pengembangan SMP luar biasa	6.980.000	50.000	Infaq jariah development -
- Guru pejuang	303.000	-	amazing middle school
- Bedah Sekolah	4.214.368	-	Warrior teacher -
- Sedekah Al Quran Braille	81.416.385	96.818.142	School Surgery -
- Penerimaan infak/sedekah terikat program yatim			Al Quran Braille Alms -
- Yatim	2.634.308.393	2.615.488.888	Acceptance of infaq/alms is tied to the orphan program
- Orang tua asuh yatim	66.570.000	67.460.000	Orphan -
- Orang tua asuh yatim - SD	5.900.000	7.500.000	Orphaned foster parents -
Jumlah	16.372.786.029	13.794.144.421	Orphaned foster parents - elementary school
			Total

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

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Jumlah lanjutan	16.372.786.029	13.794.144.421	Advanced amount
- Orang tua asuh yatim - SMP	12.600.000	13.100.000	Orphaned foster parents - Middle School -
- Orang tua asuh yatim - SMA	-	-	Orphaned foster parents - High School -
- Yatim Palestina	33.711.084	700.000	Palestine Orphan -
- Penerimaan kemanusiaan			Human acceptance -
- Kemanusiaan	363.107.035	82.134.790	Humanity -
- Kemanusiaan Palestina	5.966.099.945	4.495.577.119	Palestinian Humanity -
- Kemanusiaan Suriah	-	4.280.000	Syrian Humanity -
- Kesehatan	224.058.971	226.500.127	Health -
- Kemanusiaan Rohingya	400.000	-	Rohingya Humanity -
- Muaf	-	11.290.866	convert -
- Ketahanan pangan	134.090.046	65.219.827	Food security -
- Kemanusiaan Turki	-	309.344.056	Turkye humanity -
- Infaq dunia Islam	677.000	9.979.200	Infaq of the Islamic world -
- Ketahanan pangan rendang	-	4.856.600	Rendang food security -
- Kemanusiaan banjir Papua	-	592.000	Papua flood humanity -
- Kemanusiaan gunung semeru	-	32.274.900	Semeru mountain humanity -
- Kemanusiaan gunung merapi	120.000	-	Volcano Humanity -
- Kemanusiaan banjir Sukabumi	7.850.500	-	Humanity floods Sukabumi -
- Kemanusiaan Banjir Demak	64.076.400	9.333.202	Demak Flood Humanity -
- Kemanusiaan Banjir Jateng	10.500.000	-	Central Java Flood Humanity -
- Kemanusiaan Banjir Pasuruan	3.300.000	-	Pasuruan Flood Humanity -
- Kemanusiaan Banjir Sulsel	1.175.000	-	South Sulawesi Flood Humanity -
- Kemanusiaan NTT	139.133.039	-	East Nusa Tenggara Humanity -
- Kemanusiaan Gempa Maroko	-	5.469.000	Maroko earthquake Humanity -
- Kemanusiaan Gempa Gresik	5.240.156	-	Gresik earthquake Humanity -
- Kemanusiaan Sumatera Barat	5.857.300	-	Humanity of West Sumatra -
- Kemanusiaan Gorontalo	630.000	-	Humanity of Gorontalo -
- Kemanusiaan Temate	1.490.000	-	Humanity of Temate -
- Kemanusiaan Bandung - Garut	25.000.000	-	Humanity of Bandung Garut -
- Kemanusiaan banjir Batu	-	4.933.020	Humanity floods Stone -
- Kemanusiaan fasilitas ibadah	54.275.000	27.300.068	Humanity of worship facilities -
- Kemanusiaan Pakistan	600.000	501.208	Humanity Pakistan -
- Sedekah Air Bersih	175.898.256	682.299.367	Alms Clean Water -
- Kemanusiaan Cianjur	100.000	62.742.782	Humanity Cianjur -
- Penerimaan qurban			Sacrifice acceptance -
- Qurban	2.684.148.080	2.050.142.624	Sacrifice -
- Qurban Peduli Domba	-	83.750.060	Sheep Care sacrifice -
- Qurban Peduli Kambing	-	345.600.662	Goat Care sacrifice -
- Tabungan qurban	333.231.260	314.293.200	Sacrificial savings -
- Qurban Peduli Sapi	-	3.121.874.848	Cow Care sacrifice -
- Qurban rendang sapi kolektif	18.300.120	66.000.182	Collective beef rendang sacrifice -
- Qurban rendang sapi	42.700.000	83.583.420	Sacrifice of beef rendang -
- Sedekah qurban	-	13.487.591	Alms sacrifice -
- Qurban Kemitraan	-	5.100.060	Collaborative sacrifice -
- HQ Peduli Domba	313.105.360	-	HQ Sheep Care -
- HQ Peduli Kambing	267.200.240	-	HQ Goat Care -
- HQ Peduli Sapi	3.610.960.429	-	HQ Cow Care -
- Sedekah Daging HQ	24.521.970	-	HQ Meat Alms -
- Penerimaan infaq / sedekah terikat ramadhan			Acceptance of infaq / alms bound by - Ramadan
- Bingkisan hafidz	100.000	800.000	Hafidz gift -
Jumlah	30.897.043.220	25.927.205.210	Total

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

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

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Jumlah lanjutan	30.897.043.220	25.927.205.210	Advanced amount
- Buka puasa	153.492.447	267.115.882	breaking the fast -
- Fidyah	174.369.970	264.733.364	Fidyah -
- Paket lebaran	103.525.300	249.393.254	Eid packages -
- Paket sekolah	51.318.190	100.000	School packages -
- Rumah CeraH	50.000	24.918.500	Shine Home -
- Tahfidz quran camp	-	-	Tahfidz quran camp -
- Buka puasa internasional	1.670.201	100.000	International iftar -
- Paket lebaran internasional	300.074	-	International Eid Packages -
- Infaq alat sholat	7.338.000	1.900.000	Infaq prayer tool -
- Buka puasa Palestina	12.000.616	-	Palestine iftar -
- Paket lebaran Palestina	350.000	150.000	Palestine Eid Package -
- Bekal puasa Palestina	3.600.194	-	Palestine fasting supplies -
- Fidyah Palestina	2.450.000	-	Palestine Fidyah -
- Bekal puasa Internasional	300.059	-	International fasting supplies -
- Penerimaan infaq / sedekah terikat csr	2.222.282.980	1.606.284.000	Receipt of infaq / alms bound by csr -
- Penerimaan infaq / sedekah terikat ekonomi	-	-	Acceptance of infaq / alms is tied to the economy
- Aisumaki	9.648.500	-	Aisumaki -
- Santunan dhuafa	80.317.243	183.021.122	Poverty charity -
- Pemberdayaan ekonomi	23.269.088	89.161.360	Economic empowerment -
- Ternak Nusantara	52.910.000	-	Indonesian Livestock -
- Penerimaan dana infak/sedekah terikat lain-lain	-	-	Receipt of infaq/other bound alms funds -
- Bedah rumah	2.525.370	5.150.000	home surgery -
- Desa inspiratif	-	-	inspirational village -
- Kafalah da'i	95.637.500	37.780.000	Kafalah da'i -
- Sedekah al qur'an	173.557.144	485.635.173	Alms Al Qur'an -
- Infaq gerbang peradaban	-	200.000	Infaq the gate of civilization -
- Cukagi	-	-	Cukagi -
- Sinergi program	8.540.508.712	3.488.406.721	Program synergy -
- Bekal puasa	43.192.620	21.976.886	Fasting supplies -
- Qurban jual	-	-	Sacrifice selling -
- Kado pahlawan	250.000	525.000	Hero gift -
- Sinergi mitra	476.686.040	1.463.446.512	Partner synergy -
- Sinergi mpz	4.468.016.369	2.646.850.920	mpz synergy -
- Kafarat	2.760.000	4.850.000	Kafarat -
- Sedekah kampung quran	1.395.000	12.488.213	Alms village quran -
- Sedekah pohon	23.719.738	52.198.445	Tree alms -
- Sedekah alat sholat	21.724.000	7.051.000	Pray inventory alms -
- Sedekah renovasi masjid	61.510.378	306.994.776	Mosque renovation alms -
- Buka Puasa Sunnah	-	-	-
- Penerimaan dana infak/sedekah terikat hibah	-	500.000.000	Receipt of infaq / alms bound by grant -
- Penerimaan bagi hasil atas penempatan dana	537.203	353.541	Receipt of profit sharing on - placement of funds
Jumlah	47.708.256.156	37.647.967.879	Total

10. PENERIMAAN DAN PENYALURAN DANA INFAQ DAN SEDEKAH (lanjutan)		10. ACCEPTANCE AND DISTRIBUTION OF INFAQ AND ALMS FUNDS (continued)	
	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Penyaluran dana infaq dan sedekah;			Distribution of infaq and alms funds;
- Bagian amil atas penerimaan dana infaq dan sedekah	3.964.941.527	3.265.014.915	The amil portion of receiving infaq and - alms funds
- Penyaluran infak terikat - yatim			Distribution of bound infaq - orphans ; -
- Beasiswa pelajar SD yatim	104.259.700	150.101.000	Orphan SD Student Scholarship -
- Beasiswa pelajar SMP yatim	136.855.300	141.579.274	Orphan Middle School Student - Scholarship
- Beasiswa pelajar SMA yatim	142.340.000	213.890.000	Orphan High School Student - Scholarship
- Beasiswa mahasiswa yatim	59.780.000	67.960.000	Orphan student scholarship -
- Beasiswa tahfidz yatim	11.150.000	14.980.000	Orphan Tahfidz Scholarship -
- Pembinaan Siswa Temu Pelajar Nusantara	18.647.000	7.300.000	Nusantara Orphan Student -Meetings
- Santunan biaya hidup yatim	1.061.898.594	970.543.556	Compensation for the cost of - living for orphans
- Penyaluran infak terikat - program kemanusiaan			Bonded infaq distribution humanitarian - program
- Tanggap darurat kemanusiaan	2.664.696.518	3.392.929.337	Humane emergency response -
- Rehabilitasi kemanusiaan	150.620.000	1.188.542.500	Human rehabilitation -
- Mitigasi kemanusiaan	235.537.968	517.545.534	Human mitigation -
- Saprang tanggap bencana kemanusiaan	28.122.700	426.640.561	Humanitarian disaster response - infrastructure
- Santunan biaya hidup kemanusiaan	270.936.702	234.038.700	Compensation for the cost of - living for humanity
- Biaya survey, persiapan dan fasilitator kemanusiaan	183.784.183	38.122.203	Humanitarian survey, preparation - and facilitator costs
- Pembinaan relawan - terikat kemanusiaan	10.930.000	19.868.000	Volunteer coaching humanity - bound
- Sedekah Pohon	201.904.648	25.189.500	Alms tree -
- Penyaluran infak terikat - program Ramadhan			Distribution of bound infaq - Ramadan - program
- Paket buka puasa Ramadhan	177.113.248	244.014.944	Ramadan iftar package -
- Paket lebaran ceria Ramadhan	165.619.785	346.317.643	Ramadan cheerful Eid packages -
- Paket Ramadhan lainnya	108.333.408	40.880.076	Another Ramadan package -
- Biaya survey, persiapan dan fasilitator Ramadhan	314.309.495	14.730.816	Survey fees, preparation and - Ramadan facilitators
- Fidyah Ramadhan	138.790.500	241.690.866	Ramadan fidyah -
- Penyaluran infak terikat - program qurban			Bonded infaq distribution qurban program -
- Edukasi ziswaf qurban	102.525.000	69.284.300	ziswaf qurban education -
- Penyaluran qurban	6.574.798.312	5.643.214.852	Distribution of sacrifices -
- Penyaluran qurban rendang - terikat qurban	120.000.000	167.744.375	Distribution of rendang qurban - bound qurban
- Biaya survey, persiapan dan fasilitator qurban	217.927.718	38.710.619	Survey, preparation and qurban - facilitator costs
- Penyaluran infak terikat - csr			Bonded infaq distribution - csr -
- Program pendidikan - terikat csr	334.871.000	-	Education program - csr bound -
- Program ekonomi csr	19.335.000	132.019.600	Csr economic program -
- Program dakwah csr	-	17.400.000	Csr dakwah program -
- Program kesehatan csr	-	243.400.000	Csr health program -
- Program kemanusiaan csr	304.408.000	546.453.875	Csr humanitarian program -
- Penyaluran Infak Terikat - Program Pendidikan			Distribution of Bonded Infaq Education - Program
- Bantuan Pendidikan Pendidikan	140.677.925	42.703.163	Educational Education Assistance -
- Biaya survey, persiapan dan fasilitator - terikat pendidikan	44.698.900	11.673.000	Survey, preparation and facilitator - costs tied to education
Jumlah	18.007.813.111	18.474.483.209	Total

10. PENERIMAAN DAN PENYALURAN DANA INFAQ DAN SEDEKAH (lanjutan)		10. ACCEPTANCE AND DISTRIBUTION OF INFAQ AND ALMS FUNDS (continued)	
	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Jumlah lanjutan	18.007.813.111	18.474.483.209	Advanced amount
- Penyaluran Infak Terikat - Program Ekonomi			Distribution of Bonded Infaq Economic - Program
- Aisumaki ekonomi	4.410.000	-	Aisumaki economics -
- Fidyah - terikat ekonomi	-	360.000	Fidyah - bound by the economy -
- Biaya survey, persiapan dan fasilitator ekonomi	35.697.864	18.420.000	Economic survey, preparation and - facilitator costs
- Pemberdayaan ekonomi - terikat ekonomi	401.693.017	26.933.682	Economic empowerment tied to - the economy
- Program dakwah - terikat dakwah			Da'wah program - bound by da'wah -
- Penyaluran untuk dakwah - terikat dakwah	60.898.000	305.956.126	Distribution for da'wah bound by - da'wah
- Biaya survey, persiapan dan fasilitator - terikat dakwah	9.790.000	4.450.000	Survey, preparation and facilitator - costs bound by da'wah
- Sedekah Al Quran	126.521.729	421.832.409	Al Quran Alms -
- Kampung Quran	10.000.000	-	Al Quran village -
- Penyaluran Infak Terikat - Program Kesehatan			Distribution of Bonded Infaq Health - Program
- Cukagi	-	30.800.000	Cukagi -
- Penyaluran infak terikat - sinergi program			Bonded infaq distribution program - synergy
- Program pendidikan - sinergi program	17.959.500	30.250.000	Educational program program - synergy
- Program kemanusiaan - sinergi program	10.060.000	-	- Humanity program - program synergy
- Program dakwah - sinergi program	18.207.527.662	11.614.031.442	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	68.267.100	13.990.000	Elementary student scholarships - education
- Beasiswa pelajar SMP pendidikan	93.847.000	26.403.750	Scholarships for junior high school - students
- Beasiswa pelajar SMA pendidikan	95.870.000	54.090.000	Education high school student - scholarships
- Pembinaan siswa mentoring pekanan pendidikan	197.285.200	252.340.000	Education week mentoring - student coaching
- Pemberdayaan tenaga asuh - pelatihan guru pendidikan	339.624.600	334.489.500	Empowerment of caregivers - education teacher training
- Sarana & prasarana pendidikan - sekolah pendidikan	973.590.270	981.796.000	Educational facilities and - infrastructure - educational schools
- Biaya survey, persiapan dan fasilitator pendidikan	205.239.870	171.617.000	Survey, preparation and - educational facilitator costs
- Bantuan pendidikan - tidak terikat pendidikan	462.636.000	99.263.400	Educational assistance not tied to - education
Jumlah	39.328.730.923	32.861.506.518	Total

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

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Jumlah lanjutan	39.328.730.923	32.861.506.518	Advanced amount
- Penyaluran infak tidak terikat - program ekonomi			Distribution of unrestricted infaq - economic program
- Modal usaha kelompok - peternakan ekonomi	33.480.000	47.800.000	Group venture capital economic - farm
- Modal usaha group pertanian/perkebunan ekonomi	40.968.000	31.641.000	Business capital for economic - farming/plantation groups
- Modal usaha kelompok - perikanan ekonomi	19.000.000	4.450.000	Group business capital fishery - economy
- Modal usaha group makanan & minuman ekonomi	75.816.600	45.785.000	Economic food & beverage group - business capital
- Modal usaha kelompok-usaha jasa - tidak terikat ekonomi	10.250.000	10.450.000	Service business group business - capital not tied to the economy
- Modal usaha kelompok - usaha dagang ekonomi	49.815.000	8.500.000	Group venture capital economic - trading business
- Edukasi dan pembinaan mustahik ekonomi	112.518.000	113.436.300	Education and development of - economic mustahik
- Fasilitas usaha mustahik ekonomi	-	8.275.000	Economic mustahik business - facilities
- Santunan biaya hidup ekonomi	524.974.928	229.827.300	Economic cost of living - compensation
- Biaya survey, persiapan dan fasilitator ekonomi	374.177.694	357.557.923	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	343.560.000	187.150.000	Empowerment of da'i da'wah -
- Layanan dakwah	3.190.759.533	2.803.237.933	Da'wah service -
- Kemitraan dakwah	925.989.700	1.231.271.480	Da'wah partnership -
- Edukasi ziswaf - dakwah	1.866.192.411	1.980.845.695	Ziswaf education - da'wah -
- Biaya survey, persiapan dan fasilitator dakwah	282.291.566	170.949.720	Cost of survey, preparation and - da'wah facilitator
- Penyaluran infak tidak terikat - program kesehatan			Distribution of unrestricted infaq health - program
- Layanan kesehatan	224.715.350	158.214.700	Health services -
- Layanan ambulance	63.657.600	67.344.726	Ambulance service -
- Edukasi kesehatan / baksos	127.939.062	50.990.100	Health education/services -
- Sarana & prasarana kesehatan	8.423.300	9.000.000	Health facilities & infrastructure -
- Biaya survey, persiapan dan fasilitator - tidak terikat kesehatan	46.111.328	4.480.000	Survey, preparation and facilitator - costs not tied to health
- Penyaluran infak tidak terikat - program ramadhan			Distribution of unrestricted infaq - Ramadan program
- Edukasi ziswaf ramadhan	-	-	Ramadan ziswaf education -
- Paket ramadhan lainnya	5.000.000	18.293.197	Another Ramadan package -
- Biaya survey, persiapan dan fasilitator - tidak terikat ramadhan	2.997.194	5.404.350	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	115.479.167	117.562.499	Manage vehicle depreciation -
Jumlah	47.787.847.356	40.538.973.441	Total

Penyaluran kemanusiaan didalamnya termasuk penyaluran kemanusiaan internasional yaitu ke Palestina sebesar Rp3.462.539.150. Humanity distribution included international humanity distribution to Palestine in amount IDR3.462.539.150.

11. PENERIMAAN DAN PENYALURAN DANA WAKAF

11. RECEIVING AND DISTRIBUTING OF WAKAF FUNDS

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Penerimaan dana wakaf			Receipt of waqf funds
- Penerimaan wakaf individu	265.453.235	319.855.643	Acceptance of individual waqf -
- Penerimaan wakaf gerbang peradaban	-	-	Acceptance of endowments is the gate of - civilization
- Wakaf Al Qur'an	-	-	Endowments of the Qur'an -
- Wakaf pertanian	4.390.099	12.433.154	Agricultural Waqf -
- Wakaf ekonomi	3.200.033	-	Economic Waqf -
- Wakaf perikanan	-	100.000	Fishery waqf -
- Wakaf peternakan	-	-	Livestock waqf -
- Wakaf pendidikan	178.840.546	326.542.875	Educational waqf -
- Wakaf renovasi/pembangunan masjid	69.237.333	23.322.549	Waqf for mosque renovation/construction -
- Wakaf sumur bor	-	-	Waqf of bore wells -
- Wakaf perkebunan dan kehutanan	-	-	Plantation and forestry waqf -
- Wakaf alat sholat	-	-	Waqf prayer tools -
- Wakaf kampung qur'an	-	-	Qur'an village waqf -
- Wakaf tafsir al qur'an	675.020	2.370.020	Waqf for interpretation of the Qur'an -
- Gedung dakwah center	-	-	Da'wah center building -
- Penerimaan bagi hasil	1.224	17.083	Revenue sharing -
Jumlah	521.797.490	684.641.324	Total
Penyaluran dana wakaf			Distribution of waqf funds
- Sarana dan prasarana sekolah - wakaf pendidikan	514.295.902	658.765.823	School facilities and infrastructure - educational waqf
- Wakaf lainnya ;	-	-	other endowments -
- Pembangunan / renov masjid	40.656.359	8.500.000	Construction / renovation of - mosques -
- Pertanian - wakaf	3.730.099	-	Agriculture - waqf -
- Peternakan - wakaf	400.000	-	Livestock - waqf -
Jumlah	559.082.360	667.265.823	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 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Penerimaan dana amil			Receipt of amil funds
- Penerimaan amil bagian dana infak/sedekah	3.984.941.527	3.190.172.318	Acceptance of amil part of infaq/alm's - funds
- Penerimaan amil bagian dana zakat	1.356.526.292	1.479.871.699	Amil receipt of zakat funds -
- Penerimaan khusus dana amil	5.972.000	6.429.900	Amil receipt of amil funds -
- Penerimaan lain-lain dana amil	73.725.000	190.227.660	Other receipts of amil funds -
- Bagian amil dari dana CSR	149.677.000	64.841.000	Amil portion of CSR funds -
- Bagian amil dari dana DSKL	-	80.542.597	Amil portion of DSKL funds -
Jumlah	5.650.841.819	5.012.085.174	Total

12. PENERIMAAN DAN PENYALURAN DANA AMIL (lanjutan)

12. ACCEPTANCE AND DISTRIBUTION OF AMIL FUNDS
(continued)

	31 Des 2024/ Dec 31, 2024	31 Des 2023/ Dec 31, 2023	
Penyaluran dana amil			Distribution of amil funds
- Beban gaji	716.053.343	2.732.852.924	Salaries expenses -
- Beban bpjs kesehatan	174.497.453	172.228.307	BPJS health burden -
- Beban bpjs ketenagakerjaan	126.518.777	144.520.709	Labor BPJS Expenses -
- Tunjangan lain	405.863.010	680.510.400	Another allowance -
- Beban manfaat kerja	731.985.537	183.296.387	Work benefit expense -
- Sistem dan instalasi jaringan	230.646.698	138.758.962	System and network installation -
- Audit Internal	550.000	-	Internal audit -
- Audit eksternal	12.274.775	27.750.000	External audit -
- Pengembangan lainnya	155.308.431	214.795.762	Other developments -
- Rekrutmen pegawai	16.896.450	-	Employee recruitment -
- Beban bimbingan teknis	-	-	Technical guidance expense -
- Beban perjalanan dinas luar kota	372.932.848	332.397.181	Expenses for out-of-town business trips -
- Beban perjalanan dinas dalam kota	95.224.118	52.317.499	Expenses for business trips in the city -
- Tagihan listrik	155.690.676	136.770.807	Electricity bills -
- Tagihan telepon	14.564.255	15.370.726	Phone bill -
- Tagihan air	18.227.235	19.610.959	Water bills -
- Tagihan internet	213.278.234	251.014.760	Internet bill -
- Pulsa	23.821.581	20.593.905	Pulse -
- Rapat dan evaluasi	319.914.871	237.144.088	Meetings and evaluations -
- Alat tulis kantor (atk)	43.585.596	46.685.263	Office stationery -
- Rumah tangga (kopi, gula, air mineral, dll)	96.808.729	95.991.511	Household (coffee, sugar, mineral - water, etc.)
- Biaya lainnya	544.501.989	414.609.613	Other fees -
- Cetak formulir departemen	-	82.000	Print department forms -
- Penjilidan share	463.600	-	Share binding -
- Jilid dan fotocopy	6.558.113	5.797.550	Binding and photocopying -
- Beban cetak & penggandaan	108.273.300	283.620.148	Print & duplication expenses -
- Beban administrasi bank	10.169.187	16.058.257	Bank administrative burden -
- Materai	4.785.450	7.133.600	Duty stamp -
- Dokumentasi lain	164.430	-	Other documentation -
- Beban pajak kendaraan	36.370.334	38.237.300	Vehicle tax burden -
- Beban asuransi kendaraan	250.000	-	Vehicle insurance burden -
- Beban pengiriman dan pos	101.530.525	125.874.708	Shipping and postal expenses -
- Beban umum dan administrasi - BBM dan tol	67.535.002	81.462.352	General and administrative - expenses fuel and tolls
- Beban sewa	423.545.820	257.502.500	Rental expenses -
- Beban perlengkapan kantor	47.788.459	6.617.830	Office supplies expense -
- Biaya pemeliharaan aset	187.013.395	309.007.986	Asset maintenance costs -
- Beban penyusutan bangunan	217.110.000	217.110.000	Building depreciation expenses -
- Beban penyusutan kendaraan	41.511.364	94.317.614	Vehicle depreciation expense -
- Beban penyusutan peralatan	112.441.644	83.606.986	Equipment depreciation expense -
Jumlah	5.834.655.229	7.423.626.574	Total

Berdasarkan Opini Syariah Dewan Pengawas Syariah LAZNAS LEMBAGA MANAJEMEN INFAQ (LMI) Nomor 06 tahun 2024 tentang perpindahan akun beban gaji ke penyaluran zakat fitrah.

Based on the Sharia Opinion of the Sharia Supervisory Board of LAZNAS INFAQ MANAGEMENT INSTITUTION (LMI) Number 06 of 2024 concerning the transfer of salary expense accounts to the distribution of zakat fitrah.

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	1.255.936	6.544.239	Current account services for the - placement of zakat funds
- Jasa giro atas penempatan dana infaq	1.285.569	5.171.343	Giro services for placement of - infaq funds
- Jasa giro atas penempatan dana wakaf	31.977	78.542	Current account services for - placement of waqf funds
- Penerimaan dana fasilitas umum	843.100	13.089.500	Receipt of public facility funds -
Jumlah	3.416.582	24.883.624	Total
Penyaluran dana fasilitas umum		Distribution of public facility funds	
Jumlah	30.474.138	-	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 13 Juni 2025.

Management is fully responsible for the preparation and presentation of the financial statements and notes to the financial statements which were completed on June 13, 2025.



Nomor : 00313/3.0290/AU.4/11/1897-2/1/VI/2025

Number : 00313/3.0290/AU.4/11/1897-2/1/VI/2025

LAPORAN AUDITOR INDEPENDEN

INDEPENDENT AUDITOR'S REPORT

Dewan Pengurus dan Direksi

Board of Commissioners and Director

YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH

Opini

Kami telah mengaudit laporan keuangan YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2024, 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 2024, 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.

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.

Opinion

We have audited the financial statements of YAYASAN LEMBAGA MANAJEMEN INFAQ UKHUWAH ISLAMIYAH, which comprise the statement of financial position as at December 31, 2024, and the statement of change in funds and statement of changes in assets under management and statement 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 accompanying financial statements present fairly, in all material respects, the financial position of entity as at December 31, 2024, 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 Responsibilities for the Audit of the Financial Statements paragraph of our report. 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.

Responsibilities 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 necessary 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.

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

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.

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

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.

In preparing the financial statements, management is responsible for assessing 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.

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

Auditor's Responsibilities for the Audit of the Financial 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 be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We also :

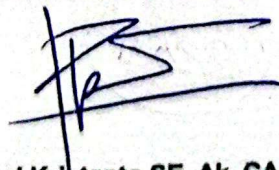
- *Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

- 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 keefektifitasan pengendalian internal entitas.
 - Mengevaluasi ketetapan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan mengungkapkan 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.
- *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.*
 - *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.*

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 teridentifikasi oleh kami selama audit.

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

KANTOR AKUNTAN PUBLIK / REGISTERED PUBLIC ACCOUNTANTS
ERFAN DAN RAKHMAWAN



Prima Marl Kristanto, SE, Ak, CA, CPA
NRAP : AP 1897

Surabaya, 13 Juni 2025 / Surabaya, June 13, 2025

