

# LAPORAN KEUANGAN YAYASAN RUMAH ZAKAT

## FINANCIAL STATEMENTS OF RUMAH ZAKAT FOUNDATION

Opini Audit Keuangan **Wajar Tanpa Pengecualian**  
Financial Audit Opinion : **Unqualified**

### I LAPORAN POSISI KEUANGAN

Per 31 Desember 2016

### STATEMENTS OF FINANCIAL POSITIONS

As of December 31, 2016

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	31 Desember 2016/ December 31, 2016	31 Desember 2015/ December 31, 2015	
<b>ASET</b>			<b>ASSETS</b>
<b>Aset Lancar</b>			<b>Current Assets</b>
Kas dan setara kas	16,843,594,686	21,202,756,394	Cash and cash equivalents
Deposito berjangka	750,000,000	750,000,000	Time deposits
Piutang	305,284,303	189,155,357	Receivables
Persediaan	125,257,420	179,810,221	Inventories
Uang muka			Advances
Biaya dibayar dimuka	1,379,703,474	1,497,488,813	Prepaid expenses
Investasi	4,505,000,000	5,000,000	Investments
<b>Jumlah Aset Lancar</b>	<b>23,908,839,883</b>	<b>23,824,210,785</b>	<b>Total Current Assets</b>
<b>Aset Tidak Lancar</b>			<b>Non-Current Assets</b>
Kas yang dibatasi penggunaannya	2,500,000,000	-	Restricted cash
Aset tetap - bersih setelah dikurangi akumulasi penyusutan sebesar 2016: Rp5.640.056.323 dan 2015: Rp5.349.359.275	1,524,924,291	1,374,789,839	Fixed assets - net of accumulated depreciation 2016: Rp5,640,056,323 and 2015: Rp5,349,359,275
Aset kelolaan	4,227,544,554	3,420,072,810	Management assets
Uang jaminan	13,500,040	10,000,040	Guarantees
<b>Jumlah Aset Tidak Lancar</b>	<b>8,265,968,885</b>	<b>4,804,862,689</b>	<b>Total Non-Current Assets</b>
<b>JUMLAH ASET</b>	<b>32,174,808,768</b>	<b>28,629,073,474</b>	<b>TOTAL ASSETS</b>
<b>LIABILITAS DAN DANA</b>			<b>LIABILITIES AND FUNDS</b>
<b>Liabilitas Jangka Pendek</b>			<b>Current Liabilities</b>
Utang pajak	33,470,252	58,992,733	Taxes payable
Biaya yang masih harus dibayar	1,654,101,631	130,403,559	Accrued expenses
Utang lain-lain	675,643,231	615,444,017	Other payables
<b>Jumlah Liabilitas Jangka Pendek</b>	<b>2,363,215,114</b>	<b>804,840,309</b>	<b>Total Current Liabilities</b>
<b>Liabilitas Jangka Panjang</b>			<b>Non-Current Liabilities</b>
Kewajiban imbalan pasca kerja	2,293,703,000	1,726,654,000	Liabilities employee benefit
<b>Jumlah Liabilitas Jangka Panjang</b>	<b>2,293,703,000</b>	<b>1,726,654,000</b>	<b>Total Non-Current Liabilities</b>
<b>Saldo Dana</b>			<b>Funds Balance</b>
Dana zakat	5,397,241,776	9,657,866,407	Zakat funds
Dana infaq/sedekah - tidak terikat	1,290,960,381	452,512,359	Infaq/sedekah unrestricted funds
Dana infaq/sedekah - terikat	15,050,721,037	7,613,935,319	Infaq/sedekah restricted funds
Dana amil	5,520,265,186	8,362,018,642	Amil funds
Dana kebajikan	258,702,274	11,246,438	Charity funds
<b>Jumlah Dana</b>	<b>27,517,890,654</b>	<b>26,097,579,165</b>	<b>Total Funds</b>
<b>JUMLAH LIABILITAS DAN DANA</b>	<b>32,174,808,768</b>	<b>28,629,073,474</b>	<b>TOTAL LIABILITIES AND FUNDS</b>

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

See the accompanying notes which form an integral part of these financial statements

### II LAPORAN PERUBAHAN DANA

Untuk tahun yang berakhir pada 31 Desember 2016

### STATEMENTS OF CHANGES IN FUNDS

For the year ended December 31, 2016

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

	2016 Rp	Catatan Notes	2015 Rp	
<b>DANA ZAKAT</b>				<b>ZAKAT FUNDS</b>
<b>Penerimaan</b>				<b>Receipts</b>
Zakat profesi	86,377,369,249		87,761,778,294	Zakat professions
Zakat simpanan	17,247,988,191		2,119,104,567	Zakat savings
Zakat perdagangan	3,439,451,230		3,949,037,795	Zakat trades
Zakat fitrah	812,622,850		745,429,632	Zakat fitrah
Zakat emas dan perak	550,584,506		443,917,554	Zakat of gold and silvers
Zakat saham dan investasi	403,860,597		88,806,900	Zakat shares and investments
Zakat hadiah	187,968,073		2,325,361,922	Zakat gifts
Zakat pertanian	108,422,943		40,090,200	Zakat agricultures
Zakat peternakan	7,555,000		757,500	Zakat farm
Non cash zakat	53,522,900		18,940,000	Non cash zakat
Hasil penempatan	149,535,792		173,186,429	Placement revenues
<b>Jumlah Penerimaan</b>	<b>109,338,881,331</b>		<b>97,666,410,793</b>	<b>Total Receipts</b>
<b>Penyaluran:</b>				<b>Distributions:</b>
Fakir	68,285,161,639		62,000,394,077	Fakir
Fisabilillah	30,942,897,908		16,946,884,677	Fisabilillah
Amilin	13,642,005,955		12,205,933,410	Amilin
Ghorimin	285,575,053		216,864,229	Ghorimin
Ibnu sabil	224,057,372		121,133,551	Ibnu sabil
Muallaf	66,154,517		10,843,860	Muallaf
Non cash zakat	58,714,900		19,240,000	Non cash zakat
Alokasi pemanfaatan aset kelolaan zakat	94,938,618		91,289,660	Allocation of assets under management utilization of zakat
<b>Jumlah Penyaluran</b>	<b>113,599,505,962</b>		<b>91,612,583,464</b>	<b>Total Distributions</b>
Kenaikan (penurunan) bersih	(4,260,624,631)		6,053,827,329	Net increase (decrease)
Saldo awal tahun	9,657,866,407		3,604,039,078	Balance at beginning of year
<b>Saldo Akhir Tahun</b>	<b>5,397,241,776</b>		<b>9,657,866,407</b>	<b>Balance at the End of the Year</b>
<b>DANA INFAQ/ SEDEKAH</b>				<b>INFAQ/ SEDEKAH FUNDS</b>
<b>Dana Tidak Terikat</b>				<b>Unrestricted Funds</b>
<b>Penerimaan</b>				<b>Receipts</b>
Penerimaan dana infaq tidak terikat	54,540,985,527		44,115,613,837	Receipts of Infaq Unrestricted Funds
Non cash infaq tidak terikat	997,167,500		-	Non cash of infaq unrestricted funds
Hasil pengelolaan	74,731,003		15,945,500	Receipts of management revenues
<b>Jumlah Penerimaan</b>	<b>55,612,884,030</b>		<b>44,131,559,337</b>	<b>Total Receipts</b>
Alokasi dari (untuk) dana amil	(10,248,169,979)		(9,390,971,750)	Allocation from (for) amil funds
Alokasi dari (untuk) dana infaq terikat	(21,324,680,492)		(19,574,087,127)	Allocations from (for) Restricted Infaq Funds
Alokasi antar dana	5,715,737,166		3,124,607,270	Allocations between funds
<b>Jumlah Penerimaan Setelah Alokasi Dana</b>	<b>29,755,770,725</b>		<b>18,291,107,730</b>	<b>Total Receipts After The Allocation of Funds</b>
<b>Penyaluran:</b>				<b>Distributions:</b>
Penyaluran infaq tidak terikat	28,778,644,091		22,751,728,296	Distributions of Infaq Unrestricted Funds
Non cash infaq tidak terikat	119,542,500		187,474,290	Non cash of infaq unrestricted funds
Alokasi pemanfaatan aset kelolaan infaq	19,136,112		3,900,000	Allocation of assets under management utilization of infaq
<b>Jumlah Penyaluran</b>	<b>28,917,322,703</b>		<b>22,943,102,586</b>	<b>Total Distributions</b>
Kenaikan (penurunan) bersih	838,448,022		(4,651,994,856)	Net increase (decrease)
Saldo awal tahun	452,512,359		5,104,507,215	Balance at beginning of year
<b>Saldo Akhir Tahun</b>	<b>1,290,960,381</b>		<b>452,512,359</b>	<b>Balance at the End of the Year</b>

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

See the accompanying notes which form an integral part of these financial statements

	2016 Rp	Catatan Notes	2015 Rp	
<b>DANA INFAQ/ SEDEKAH</b>				<b>INFAQ/ SEDEKAH FUNDS</b>
<b>Dana Terikat</b>				<b>Restricted Funds</b>
<b>Penerimaan:</b>				<b>Receipt :</b>
Penerimaan dana pendidikan	34,170,019,037		29,709,310,588	Receipt of educational funds
Penerimaan dana insidental	11,975,644,669		5,472,588,161	Receipt of incidental funds
Penerimaan dana kesehatan	4,855,279,793		7,614,719,781	Receipt of health care funds
Penerimaan dana Ramadhan	1,847,768,590		9,483,361,315	Receipt of ramadhan funds
Penerimaan dana pemberdayaan ekonomi	1,575,333,738		725,517,151	Receipt of economic empowerment funds
Penerimaan dana lingkungan	1,399,360,862		299,269,447	Receipt of environmental funds
Penerimaan dana Integrated Community Development (ICD)	911,663,347		1,546,096,245	Receipt of Integrated Community Development (ICD)
Penerimaan dana SIGI	421,623,001		1,196,593,567	Receipt of aqiqah SIGI
Penerimaan dana fidyah	644,624,307		638,572,190	Receipt of fidyah funds
Penerimaan dana relawan	540,589,486		115,000,000	Receipt of youth care funds
Penerimaan dana qurban	-		22,968,278,092	Receipt of qurban funds
Non cash infaq terikat	67,065,000		2,097,000	Non cash of infaq restricted funds
Hasil pengelolaan	79,938,952		105,778,111	Receipts of management revenues
<b>Jumlah Penerimaan</b>	<b>58,488,910,782</b>		<b>79,877,181,648</b>	<b>Total Receipts</b>
Alokasi dari dana infaq tidak terikat	21,324,680,492		19,574,087,127	Allocations from unrestricted funds
Alokasi untuk dana amil	(10,697,395,108)		(18,719,389,887)	Allocation for amil funds
Alokasi antar dana	(4,188,132,855)		842,326,409	Allocation between funds
Koreksi reklas dana	-		(786,327,356)	Reclass correction funds
<b>Jumlah Penerimaan Setelah Dikurangi Alokasi Dana</b>	<b>64,928,063,311</b>		<b>80,787,877,941</b>	<b>Total Receipts After The Allocation of Funds</b>
<b>Penyaluran:</b>				<b>Distributions:</b>
Penyaluran untuk dana pendidikan	29,182,065,919		28,051,716,438	Distribution for educational program
Penyaluran untuk dana kesehatan	7,407,981,026		12,486,400,233	Distribution for health care
Penyaluran untuk dana Integrated Community Development (ICD)	6,577,531,992		2,502,445,254	Distribution for Integrated Community Developm
Penyaluran untuk dana insidental	4,501,211,735		4,276,562,733	Distribution for incidental
Dana penyaluran nasional	2,802,433,595		2,629,958,640	National distribution funds
Penyaluran untuk dana pemberdayaan ekonomi	2,752,651,818		6,476,007,865	Distribution for economic empowerment
Penyaluran untuk dana Ramadhan	1,654,084,625		6,971,288,150	Distribution for Ramadhan
Penyaluran untuk dana lingkungan	1,459,427,648		2,091,227,514	Distribution for environmental
Penyaluran untuk dana kepemudaan	1,043,340,407		1,453,600,546	Distribution for youth care
Penyaluran untuk dana fidyah	13,250,000		43,064,000	Distribution for fidyah
Penyaluran untuk dana SIGI	1,730,800		1,850,800	Distribution for SIGI
Penyaluran untuk dana qurban	-		24,826,886,661	Distribution for qurban
Non cash infaq terikat	54,352,000		-	Non cash of infaq restricted funds
Alokasi pemanfaatan aset kelolaan infaq	41,216,028		40,316,000	Allocation of assets under management utilization of infaq
<b>Jumlah Penyaluran</b>	<b>57,491,277,593</b>		<b>91,851,324,834</b>	<b>Total Distributions</b>
Defisit	997,633,189		(11,974,143,186)	Deficit
Transfer antar dana	-		-	Transfer between funds
Kenaikan (penurunan) bersih	7,436,785,718		(11,063,446,893)	Net increase (decrease)
Saldo awal tahun	7,613,935,319		18,677,382,212	Balance at beginning of year
<b>Saldo Akhir Tahun</b>	<b>15,050,721,037</b>		<b>7,613,935,319</b>	<b>Balance at the End of the Year</b>

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

See the accompanying notes which form an integral part of these financial statements

	2016 Rp	Catatan Notes	2015 Rp	
<b>DANA AMIL</b>				<b>AMIL FUNDS</b>
<b>Penerimaan</b>				<b>Receipt</b>
Bagian Amil dari Infaq Terikat	10,697,395,108		18,719,389,887	Amil part of restricted funds
Bagian Amil dari Infaq Tidak Terikat	10,248,169,979		9,390,971,750	Amil part of unrestricted funds
Penerimaan dari donatur	902,795,014		1,044,320,018	Receipts of donations
Bagi hasil bank	111,990,211		174,364,694	Revenue sharing from bank
Penerimaan lain-lain	-		-	Others
Penerimaan non cash	73,343,500		139,695,160	Non cash receipts
<b>Jumlah Penerimaan</b>	<b>22,033,693,812</b>		<b>29,468,741,509</b>	<b>Total Receipt</b>
Alokasi antar dana	(1,527,604,311)		(3,966,933,680)	Allocation between funds
Pendapatan (beban) komprehensif lain	(11,601,000)		265,908,000	Other comprehensive income (expense)
<b>Jumlah Penerimaan Setelah Dikurangi Alokasi Dana</b>	<b>20,494,488,501</b>		<b>25,767,715,829</b>	<b>Total Receipts After The Allocation of Funds</b>
<b>Penggunaan</b>				<b>Disbursements</b>
Operasional pengelolaan	10,920,759,037		10,051,494,332	Operating expenses
Gaji dan Tunjangan	4,820,051,132		8,139,630,398	Salary and wages
Beban iklan dan marketing	4,077,643,985		3,689,047,337	Advertising and marketing expenses
Beban sewa	1,670,538,583		1,903,489,748	Rent expenses
Beban pelatihan	785,427,334		697,123,354	Training and development expenses
Penyusutan aset tetap	290,697,048		441,026,508	Depreciation of fixed assets
Imbalan pasca kerja	522,866,657		254,663,000	Employee benefit
Beban bunga	137,546,064		102,372,813	Interest expenses
Rugi selisih kurs	1,045,978		111,853,172	Loss from foreign exchange
Beban asuransi	28,037,338		23,713,859	Insurance expenses
Penyaluran non cash	81,628,801		104,601,213	Non cash distributions
<b>Jumlah Penggunaan</b>	<b>23,336,241,957</b>		<b>25,519,015,734</b>	<b>Total Disbursements</b>
Kenaikan (penurunan) bersih	(2,841,753,456)		248,700,095	Net increase (decrease)
Saldo awal tahun	8,362,018,642		8,113,318,547	Balance at beginning of year
<b>Saldo akhir tahun</b>	<b>5,520,265,186</b>		<b>8,362,018,642</b>	<b>Balance at the End of the Year</b>
<b>DANA KEBAJIKAN</b>				<b>CHARITY FUNDS</b>
<b>Penerimaan</b>				<b>Receipt</b>
Bunga	40,941,833		37,500,542	Interest
Penerimaan lainnya	445,797,019		393,794,165	Others
<b>Jumlah Penerimaan</b>	<b>486,738,852</b>		<b>431,294,707</b>	<b>Total Receipt</b>
<b>Penggunaan</b>				<b>Disbursements:</b>
Perbaikan sarana umum	239,283,016		530,472,918	Public facilities maintenance
<b>Jumlah Penggunaan</b>	<b>239,283,016</b>		<b>530,472,918</b>	<b>Total Disbursements</b>
Surplus (Defisit)	247,455,836		(99,178,211)	Surplus (Deficit)
Saldo awal tahun	11,246,438		110,424,649	Balance at beginning of year
<b>Saldo Akhir Tahun</b>	<b>258,702,274</b>		<b>11,246,438</b>	<b>Balance at the end of the year</b>

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

See the accompanying notes which form an integral part of these financial statements

**LAPORAN PERUBAHAN ASET KELOLAAN**  
Untuk tahun yang berakhir pada 31 Desember 2016

**STATEMENTS OF CHANGES IN ASSET MANAGEMENT**  
For the year ended December 31, 2016

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

(Expressed in Rupiah, unless otherwise stated)

Keterangan	Saldo Awal / Beginning Balance	Penambahan / Additional	Pengurangan / Deduction	Akm.Penyusutan / Accumulated Depreciation	Saldo Akhir Ending Balance	Description
Dana Infaq Terikat						Infaq Funds
- PAUD Juara	585,833,333	-	-	37,000,000	548,833,333	PAUD Juara -
- Laptop	1,002,500	7,500,000	-	1,210,833	7,291,667	Laptop -
- Wakaf Tanah	255,000,000	-	-	-	255,000,000	Land -
- Wakaf Motor	9,200,000	-	-	-	9,200,000	Motorcycle -
- Printer	735,750	2,500,000	-	805,194	2,430,556	Printer -
Dana Infaq Tidak Terikat						Infaq Unrestricted Funds
- Laptop	-	9,500,000	-	1,708,333	7,791,667	Laptop -
- CPU	-	60,000,000	-	5,738,889	54,261,111	CPU -
- Rumah Bintaro	-	500,000,000	-	12,500,000	487,500,000	House -
- Tanah Bintaro	-	360,000,000	-	-	360,000,000	Land -
- AC	-	8,050,000	-	2,345,833	5,704,167	AC -
- Komputer	-	15,212,500	-	2,692,014	12,520,486	Computer -
Dana Zakat						Zakat Funds
- SMP Juara Bandung	1,396,634,560	-	-	87,289,660	1,309,344,900	SMP Juara Bandung -
- Rumah	21,666,667	-	-	4,000,000	17,666,667	House -
- Tanah	1,150,000,000	-	-	-	1,150,000,000	Land -
<b>Saldo 31 Desember 2016</b>	<b>3,420,072,810</b>	<b>962,762,500</b>	<b>-</b>	<b>155,290,756</b>	<b>4,227,544,554</b>	<b>Total 31 December 2016</b>

Laporan Keuangan Rumah Zakat telah diaudit oleh KAP. Kanaka Puradireja, Suhartono dengan opini WAJAR TANPA PENGECUALIAN.

Chief Executive Officer  
Rumah Zakat,

Dewan Pembina  
Rumah Zakat,

Dewan Pengawas Syariah  
Rumah Zakat,

Nur Efendi

Ust. Yayan Somantri

Kardita Kintabuwana, Lc. MA

