

Laporan Auditor Independen

No. 028/RWR-R1/GA-LKYPKPU1/VII/12

Dewan Pengurus, Dewan Direksi dan Dewan Pembina

Kami telah mengaudit laporan posisi keuangan Yayasan PKPU tanggal 31 Desember 2011 serta laporan perubahan dana, laporan aset kelolaan, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut. Laporan keuangan adalah tanggung jawab manajemen PKPU. Tanggung jawab kami terletak pada pernyataan pendapat atas laporan keuangan berdasarkan audit kami. Laporan keuangan Yayasan PKPU tanggal 31 Desember 2010 dan tahun yang berakhir pada tanggal tersebut telah diaudit oleh auditor independen lain yang laporannya No.LAI/GA/11034 tanggal 28 Juni 2011 menyatakan pendapat wajar tanpa pengecualian atas laporan keuangan tersebut.

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami merencanakan dan melaksanakan audit agar kami memperoleh keyakinan memadai bahwa laporan keuangan bebas dari salah saji material. Suatu audit meliputi pemeriksaan atas dasar pengujian, bukti-bukti yang mendukung jumlah-jumlah dan pengungkapan dalam laporan keuangan. Audit juga meliputi penilaian atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh manajemen, serta penilaian terhadap penyajian laporan keuangan secara keseluruhan. Kami yakin bahwa audit kami memberikan dasar memadai untuk menyatakan pendapat.

Menurut pendapat kami, laporan keuangan yang kami sebut di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan PKPU pada tanggal 31 Desember 2011, serta perubahan dana,

Independent Auditor's Report

No. 028/RWR-R1/GA-LKYPKPU1/VII/12

Board of Trustees, Board of Director and Board of Counselors

We have audited the accompanying statement of financial positions of PKPU Foundation as of 31 December 2011 and the related statement of activity, statement of managed assets and statement of cash flows for the year then ended. These financial statements are the responsibility of PKPU's Management. Our responsibility is to express an opinion on these financial statements based on our audits. The financial statements of PKPU Foundation dated 31 December 2010 and for the year then ended were audited by other independent auditor whose report No.LAI/GA/11034 dated 28 June 2011 expressed an unqualified opinion on those statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of PKPU Foundation as of 31 December 2011 and changes of funds, its managed assets and its

aset kelolaan dan arus kas untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan.

cash flows for the year then ended, in conformity with the Financial Accounting Standards.



Drs. Rahardjo, Ak

Izin Akuntan Publik No. 02.1.0805
Public Accountant License No. 02.1.0805

20 Juli 2012 / 20 July 2012

Notice to Readers:

The accompanying financial statements are not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Indonesia. The standards, procedures and practices utilized to audit such financial statements may differ from those generally accepted in countries and jurisdictions other than Indonesia. Accordingly the accompanying financial statements and the auditor's report thereon are not intended for use by those who are not informed about Indonesian Financial Accounting Standards and Auditing Standards, and their application in practice.