

LAPORAN AUDITOR INDEPENDEN  
(INDEPENDENT AUDITOR'S REPORT)

Firm License No : KEP-250/KM-6/2001  
Report No : 213A/K/MA/03/04

The Board of  
Yayasan Lembaga Kajian Advokasi Untuk Independensi Peradilan  
Jakarta

We have audited the accompanying report on financial position of Yayasan Lembaga Kajian Untuk Independensi Peradilan as of December 31, 2003 and 2002 and the related statements on activities and fund balances, and cash flows for the years then ended, which are expressed in Indonesian Rupiah. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards established by the Indonesian Institute of Accountants. Those standards require that we 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 Yayasan Lembaga Kajian Advokasi Untuk Independensi Peradilan as of December 31, 2003 and 2002, and the changes in its statements on activities and fund balances, and its cash flows for the years then ended in conformity with generally accepted accounting principles in Indonesia.

  
AKUNTER  
(REGISTERED)  
JAKARTA

Drs. R. Angka Wijaya  
Public Accountant License No. 98.1.0002

September 1 , 2004