

UNIVERSITAS INDONESIA

**LAPORAN KEUANGAN
FINANCIAL STATEMENTS**

**BESERTA LAPORAN AUDITOR INDEPENDEN
WITH INDEPENDENT AUDITORS' REPORT
UNTUK TAHUN-TAHUN YANG BERAKHIR
FOR THE YEARS ENDED**

**31 DESEMBER 2012 DAN 2011
DECEMBER 31, 2012 AND 2011**

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**SURAT PERNYATAAN PIMPINAN
*CHAIRMANS' STATEMENT LETTER***



UNIVERSITAS INDONESIA

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**SURAT PERNYATAAN PIMPINAN
TENTANG TANGGUNG JAWAB
ATAS LAPORAN KEUANGAN
UNIVERSITAS INDONESIA
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2012 DAN 2011**

Kami yang bertanda tangan di bawah ini menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Universitas Indonesia ("Universitas");
2. Laporan keuangan Universitas telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik di Indonesia;
3. a. Semua informasi dalam laporan keuangan Universitas telah dimuat secara lengkap dan benar;
b. Laporan keuangan Universitas tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Bertanggung jawab atas sistem pengendalian internal Universitas.

Demikian pernyataan ini dibuat dengan sebenarnya.

**CHAIRMANS' STATEMENT LETTER
RELATING TO THE RESPONSIBILITY
ON THE FINANCIAL STATEMENTS
UNIVERSITAS INDONESIA
FOR THE YEARS ENDED
DECEMBER 31, 2012 AND 2011**

We, the undersigned declare that:

1. Responsible for the preparation and presentation of the financial statements of Universitas Indonesia (the "University");
2. The University's financial statements have been prepared and presented in accordance with Indonesian Accounting Standards for Non - Publicly - Accountable Entities;
3. a. All information in the University's financial statements has been disclosed in a complete and truthful manner;
b. University's financial statements do not contain any incorrect information or material fact, nor do they omit information or material fact;
4. Responsible for University's internal control system.

This is our statement, which has been made truthfully.

Depok, 30 Desember / December 30, 2014
UNIVERSITAS INDONESIA

Rektor /
Rector,



PROFESSOR DR. IR. MUHAMMAD ANIS, M.MET.
NIP. 195706261985031002

Wakil Rektor Bidang Keuangan, Logistik dan
Fasilitas /
Vice Rector for Finance, Logistic and Facilities,

Dr. Adi Zakaria Afiff, SE., MBA.
NIP. 196108281992031003

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LAPORAN AUDITOR INDEPENDEN
INDEPENDENT AUDITORS' REPORT



Sriyadi Elly Sugeng & Rekan

Certified Public Accountants, Management & Tax Consultants

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Fax : +62 21 788 45850
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Website : www.kap-ses.com



Jakarta, 30 Desember 2014
No. : 025A/GA-UI/XII/2014

Jakarta, December 30, 2014
No. : 025A/GA-UI/XII/2014

LAPORAN AUDITOR INDEPENDEN

Kepada Yth.,
Rektor, Majelis Wali Amanat, Dewan Guru
Besar dan Senat Akademik
UNIVERSITAS INDONESIA

Kami telah mengaudit laporan posisi keuangan Universitas Indonesia ("Universitas") tanggal 31 Desember 2012, laporan aktivitas, serta laporan arus kas untuk tahun yang berakhir pada tanggal tersebut. Laporan keuangan adalah tanggung jawab Pengurus Universitas. Tanggung jawab kami terletak pada pernyataan pendapat atas laporan keuangan berdasarkan audit kami. Laporan keuangan Universitas tanggal 31 Desember 2011 diaudit oleh auditor independen lain dengan laporannya No. 026/LAI-UI/VII/12 tanggal 30 Juli 2012 berisi pendapat wajar dalam semua hal yang material.

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan Institut Akuntan Publik Indonesia dan Standar Pemeriksaan Keuangan Negara yang diterbitkan oleh Badan Pemeriksa Keuangan Republik Indonesia. Standar tersebut mengharuskan kami merencanakan dan melaksanakan audit agar 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 standar akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh Pengurus Universitas, serta penilaian terhadap penyajian laporan keuangan secara keseluruhan. Kami yakin bahwa audit kami memberikan dasar memadai untuk menyatakan pendapat.

INDEPENDENT AUDITORS' REPORT

The Rector, Board of Trustees, Council of Professors and Senate of Academic
UNIVERSITAS INDONESIA

We have audited the accompanying statements of financial position of Universitas Indonesia (the "University") as of December 31, 2012 and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of the University's Management. Our responsibility is to express an opinion on these financial statements based on our audit. The University's financial statements as of December 31, 2011 were audited by other independent auditors with report No. 026/LAI-UI/ VII/12 dated July 30, 2012 whose report expressed unqualified opinion in all material respects.

We conducted our audit in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountants and the Government Auditing Standards established by the Audit Board of the Republic of Indonesia. Those standards require that we plan and perform the audit to obtain reasonable assurance that 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 University's Management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.



Menurut pendapat kami, berdasarkan audit kami dan laporan auditor independen lain tersebut, laporan keuangan yang kami sebut di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Universitas Indonesia tanggal 31 Desember 2012, serta aktivitas, dan arus kas untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik di Indonesia.

Kami tidak mengaudit laporan keuangan PT. Daya Makara UI dan PT. Makara Mas, entitas anak yang dimiliki sepenuhnya oleh Universitas, yang laporan keuangannya mencerminkan jumlah aset masing-masing sebesar Rp. 12.678.930.896,- dan Rp. 7.570.660.971,- atau 0,15% dan 0,09% dari laporan keuangan Universitas, serta jumlah pendapatan masing-masing sebesar Rp. 28.150.476.085,- dan Rp. 14.937.792.756,- atau 1,50% dan 0,80% dari laporan keuangan Universitas. Laporan keuangan tersebut diaudit oleh auditor independen lain dengan pendapat wajar dalam semua hal yang material, yang salinan laporan keuangannya telah diserahkan kepada kami, dan pendapat kami sepanjang berkaitan dengan jumlah-jumlah untuk PT. Daya Makara UI dan PT. Makara Mas semata-mata didasarkan atas laporan auditor independen lain tersebut. Laporan keuangan entitas anak tidak dikonsolidasikan dalam laporan keuangan Universitas.

Laporan kepatuhan terhadap peraturan perundang-undangan dan pengendalian internal kami sampaikan secara terpisah dengan laporan No. 025B/GA-UI/XII/2014 dan No. 025C/GA-UI/XII/2014 tanggal 30 Desember 2014.

In our opinion, based on our audits and the reports of the other independent auditors, the financial statements referred to above present fairly, in all material respects, the financial position of Universitas Indonesia as of December 31, 2012, and the activities, and their cash flows for the years then ended, in conformity with Indonesian Accounting Standards for Non - Publicly - Accountable Entities.

We did not audit the financial statements of PT. Daya Makara UI and PT. Makara Mas, a subsidiary wholly owned by the University, which statements reflect total assets amounting to Rp. 12.678.930.896,- and Rp. 7.570.660.971,- or 0,15% and 0,09% of the University's financial statements, as well as the amount of income each Rp. 28.150.476.085,- and Rp. 14.937.792.756,- or 1,50% and 0,80% of the University's financial statements. These financial statements were audited by other independent auditors with unqualified opinion in all material respects, the copy of the financial statements have been submitted to us, and our opinion insofar as it relates to the amounts included for PT. Daya Makara UI and PT. Makara Mas based solely on the reports of the other independent auditors. The subsidiaries financial statements are not consolidated in the University's financial statements.

Reports of compliance with laws and regulations and internal control we submit separately to the report No. 025B/GA-UI/XII/2014 and No. 025C/GA-UI/XII/2014 dated December 30, 2014.

Sriyadi, MM., CPA., BKP.
Izin Akuntan Publik/ Public Accountant License No. AP.0297

NOTICE TO READERS

The accompanying financial statements are not intended to present the financial position, results of activities and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Indonesia. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in Indonesia.

LAPORAN POSISI KEUANGAN
STATEMENTS OF FINANCIAL POSITION

UNIVERSITAS INDONESIA
LAPORAN POSISI KEUANGAN
PER 31 DESEMBER 2012 DAN 2011
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

UNIVERSITAS INDONESIA
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2012 AND 2011
(*Expressed in Rupiah, unless otherwise stated*)

| | 2012 | Catatan/ Notes | 2011 | |
|---|---------------------------------|-------------------|---------------------------------|---|
| ASET | | | | |
| Aset Lancar | | | | |
| Kas dan Setara Kas | 1.299.516.597.420 | 2f, 3 | 1.010.741.440.738 | <i>Cash and Cash Equivalents</i> |
| Uang Muka | 75.142.444.132 | 4 | 70.922.817.845 | <i>Advances</i> |
| Investasi Jangka Pendek | 10.189.858.460 | 2g, 5 | 9.006.622.780 | <i>Short-Term Investments</i> |
| Piutang (setelah dikurangi penyisihan piutang ragu Rp. 10.523.497.087,- pada tahun 2012 dan Rp. 10.585.176.268,- pada tahun 2011) | 48.996.642.110 | 2h, 6 | 43.350.477.018 | <i>Receivables</i> <i>(net of allowance for doubtful account of Rp. 10.523.497.087,- in 2012 and Rp. 10.585.176.268,- in 2011)</i> |
| Biaya Dibayar di Muka | 1.661.616.340 | 7 | 3.101.816.382 | <i>Prepaid Expenses</i> |
| Persediaan | 3.793.316.574 | 2i, 8 | 1.932.824.863 | <i>Inventories</i> |
| Jumlah Aset Lancar | <u>1.439.300.475.036</u> | | <u>1.139.055.999.626</u> | <i>Total Current Assets</i> |
| Aset Tidak Lancar | | | | |
| Investasi Jangka Panjang | 11.102.980.191 | 2j, 9 | 10.308.298.606 | <i>Long-Term Investments</i> |
| Aset Tetap (setelah dikurangi akumulasi penyusutan Rp. 651.872.217.248,- pada tahun 2012 dan Rp. 533.002.297.525,- pada tahun 2011) | 7.010.211.506.159 | 2k, 10 | 6.883.948.015.204 | <i>Fixed Assets</i> <i>(net of accumulated depreciation of Rp. 651.872.217.248,- in 2012 and Rp. 533.002.297.525,- in 2011)</i> |
| Aset Lain-lain | 33.595.497.585 | 11 | 36.781.677.230 | <i>Other Assets</i> |
| Jumlah Aset Tidak Lancar | <u>7.054.909.983.935</u> | | <u>6.931.037.991.040</u> | <i>Total Non-Current Assets</i> |
| Jumlah Aset | <u>8.494.210.458.971</u> | | <u>8.070.093.990.666</u> | Total Assets |

UNIVERSITAS INDONESIA
LAPORAN POSISI KEUANGAN
PER 31 DESEMBER 2012 DAN 2011
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

UNIVERSITAS INDONESIA
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2012 AND 2011
(*Expressed in Rupiah, unless otherwise stated*)

| | 2012 | Catatan/ Notes | 2011 | |
|--|---------------------------------|-------------------|---------------------------------|--|
| LIABILITAS DAN ASET NETO | | | | |
| Liabilitas Jangka Pendek | | | | |
| Hutang Pajak | 18.640.559.301 | 12 | 16.252.402.340 | <i>Taxes Payable</i> |
| Biaya Yang Masih Harus Dibayar | 6.559.027.379 | 13 | 17.996.050.321 | <i>Accrued Expenses</i> |
| Hutang Lain-lain | 50.185.642.055 | 14 | 41.688.378.184 | <i>Other Payables</i> |
| Jumlah Liabilitas Jangka Pendek | <u>75.385.228.735</u> | | <u>75.936.830.845</u> | <i>Total Current Liabilities</i> |
| Liabilitas Jangka Panjang | | | | |
| Hutang Lain-lain | 499.651.300 | 14 | 1.285.134.179 | <i>Other Payables</i> |
| Pendapatan Diterima di Muka | 46.247.829.541 | 15 | 48.366.439.310 | <i>Unearned Revenues</i> |
| Kewajiban Imbalan Pascakerja | 35.224.671.673 | 21, 16 | 19.160.870.606 | <i>Post-Employment Benefits Obligation</i> |
| Jumlah Liabilitas Jangka Panjang | <u>81.972.152.514</u> | | <u>68.812.444.095</u> | <i>Total Non-Current Liabilities</i> |
| Aset Neto | | | | |
| Aset Neto Tidak Terikat | 2.405.054.402.469 | 17 | 2.037.201.661.747 | <i>Unrestricted Net Assets</i> |
| Aset Neto Terikat Temporer | 79.109.301.253 | 18 | 35.968.389.979 | <i>Temporary Restricted Net Assets</i> |
| Aset Neto Terikat Permanen | 5.852.689.374.000 | 19 | 5.852.174.664.000 | <i>Permanent Restricted Net Assets</i> |
| Jumlah Aset Neto | <u>8.336.853.077.722</u> | | <u>7.925.344.715.726</u> | <i>Total Net Assets</i> |
| Jumlah Liabilitas dan Aset Neto | <u>8.494.210.458.971</u> | | <u>8.070.093.990.666</u> | Total Liabilities and Net Assets |

LAPORAN AKTIVITAS
STATEMENTS OF ACTIVITIES

**UNIVERSITAS INDONESIA
LAPORAN AKTIVITAS
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2012 DAN 2011**
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**UNIVERSITAS INDONESIA
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED
DECEMBER 31, 2012 AND 2011**
(Expressed in Rupiah, unless otherwise stated)

| | 2012 | Catatan/ Notes | 2011 | |
|---|--------------------------|-------------------|--------------------------|---|
| PERUBAHAN ASET NETO TIDAK TERIKAT | | | | CHANGES IN UNRESTRICTED NET ASSETS |
| Pendapatan | | | | Revenues |
| Operasional | 1.172.532.172.862 | 2m, 20 | 1.059.329.443.308 | <i>Operating</i> |
| APBN | 529.318.827.486 | 2m, 20 | 607.384.430.987 | <i>APBN</i> |
| Hibah/ Sumbangan | 71.132.576.630 | 2m, 20 | 136.825.503.270 | <i>Grants/ Donations</i> |
| Lain-lain | 50.179.619.975 | 2m, 20 | 41.994.291.202 | <i>Others</i> |
| | <u>1.823.163.196.953</u> | | <u>1.845.533.668.767</u> | |
| Aset Neto yang Berakhir Pembatasannya | 5.938.565.177 | 20 | 6.005.099.798 | <i>Net Assets Ended of Restrictions</i> |
| Jumlah Pendapatan | <u>1.829.101.762.130</u> | | <u>1.851.538.768.565</u> | <i>Total Revenues</i> |
| Beban | | | | Expenses |
| Operasional | 1.309.775.575.062 | 2m, 21 | 1.224.171.798.144 | <i>Operating</i> |
| Penyusutan dan Amortisasi | 118.073.555.470 | 2m, 21 | 82.646.054.948 | <i>Depreciation and Amortization</i> |
| Lain-lain | 29.676.511.073 | 2m, 21 | 27.089.571.622 | <i>Others</i> |
| Jumlah Beban | <u>1.457.525.641.605</u> | | <u>1.333.907.424.714</u> | <i>Total Expenses</i> |
| Kenaikan (Penurunan) Aset Neto Tidak Terikat | <u>371.576.120.525</u> | | <u>517.631.343.851</u> | <i>Increase (Decrease) in Unrestricted Net Assets</i> |
| PERUBAHAN ASET NETO TERIKAT TEMPORER | | | | CHANGES IN TEMPORARY RESTRICTED NET ASSETS |
| Pendapatan | | | | Revenues |
| Operasional | 3.342.887.217 | 2m, 22 | 4.041.246.783 | <i>Operating</i> |
| Hibah/ Sumbangan | 45.634.426.190 | 2m, 22 | 12.488.180.000 | <i>Grants/ Donations</i> |
| Lain-lain | 102.163.044 | 2m, 22 | 377.932.205 | <i>Others</i> |
| | <u>49.079.476.451</u> | | <u>16.907.358.988</u> | |
| Aset Neto Terbebaskan dari Pembatasan | (5.938.565.177) | 22 | (6.005.099.798) | <i>Net Assets Released from Restrictions</i> |
| Jumlah Pendapatan | <u>43.140.911.274</u> | | <u>10.902.259.190</u> | <i>Total Revenues</i> |
| Kenaikan (Penurunan) Aset Neto Terikat Temporer | <u>43.140.911.274</u> | | <u>10.902.259.190</u> | <i>Increase (Decrease) in Temporary Restricted Net Assets</i> |

**UNIVERSITAS INDONESIA
LAPORAN AKTIVITAS
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2012 DAN 2011**
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**UNIVERSITAS INDONESIA
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED
DECEMBER 31, 2012 AND 2011**
(Expressed in Rupiah, unless otherwise stated)

| | 2012 | Catatan/ Notes | 2011 | |
|---|---------------------------------|-------------------|---------------------------------|--|
| PERUBAHAN ASET NETO TERIKAT PERMANEN | | | | CHANGES IN PERMANENT RESTRICTED NET ASSETS |
| Pendapatan | | | | Revenues |
| Lain-lain | 514.710.000 | 2m, 23 | 88.935.000 | <i>Others</i> |
| | <u>514.710.000</u> | | <u>88.935.000</u> | |
| Aset Neto Terbebaskan dari Pembatasan | 0 | 23 | 0 | <i>Net Assets Released from Restrictions</i> |
| Jumlah Pendapatan | <u>514.710.000</u> | | <u>88.935.000</u> | <i>Total Revenues</i> |
| Kenaikan (Penurunan) Aset Neto Terikat Permanen | 514.710.000 | | 88.935.000 | <i>Increase (Decrease) in Permanent Restricted Net Assets</i> |
| KENAIKAN (PENURUNAN) ASET NETO | <u>415.231.741.799</u> | | <u>528.622.538.041</u> | INCREASE (DECREASE) IN NET ASSETS |
| ASET NETO AWAL TAHUN | 7.925.344.715.726 | | 7.396.681.470.006 | NET ASSETS AT THE BEGINNING OF YEAR |
| Koreksi Saldo Awal | (3.802.190.482) | | 0 | <i>Adjustment of Beginning Balance</i> |
| Kenaikan (Penurunan) Efek Tersedia untuk Dijual | 78.810.679 | 24 | 40.707.679 | <i>Increase (Decrease) In Available for Sale of Securities</i> |
| ASET NETO AKHIR TAHUN | <u>8.336.853.077.722</u> | | <u>7.925.344.715.726</u> | NET ASSETS AT THE END OF YEAR |

LAPORAN ARUS KAS
STATEMENTS OF CASH FLOWS

**UNIVERSITAS INDONESIA
LAPORAN ARUS KAS
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2012 DAN 2011**
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**UNIVERSITAS INDONESIA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
DECEMBER 31, 2012 AND 2011**
(Expressed in Rupiah, unless otherwise stated)

| | 2012 | 2011 | CASH FLOWS FROM OPERATING ACTIVITIES |
|--|-------------------|-------------------|--|
| ARUS KAS DARI AKTIVITAS OPERASI | | | |
| Kenaikan Aset Neto | 415.231.741.799 | 528.622.538.041 | <i>Increase in Net Assets</i> |
| Penyesuaian: | | | <i>Adjustments:</i> |
| Penyusutan | 118.073.555.470 | 82.646.054.948 | <i>Depreciation</i> |
| Koreksi Aset Neto | (3.802.190.482) | 0 | <i>Adjustment of Net Assets</i> |
| Imbalan Pascakerja | 16.063.801.067 | 6.610.495.121 | <i>Post-Employment Benefits</i> |
| Laba (Rugi) Efek Tersedia untuk Dijual | 78.810.679 | 40.707.679 | <i>Gains (Losses) in Available for Sale Securities</i> |
| Perubahan Modal Kerja: | | | <i>Changes in Work Capital:</i> |
| Uang muka | (4.219.626.287) | 3.613.598.535 | <i>Advances</i> |
| Piutang | (5.646.165.092) | 10.883.692.002 | <i>Receivables</i> |
| Biaya Dibayar di Muka | 1.440.200.042 | (533.454.454) | <i>Prepaid Expenses</i> |
| Persediaan | (1.860.491.711) | 1.191.251.738 | <i>Inventories</i> |
| Aset Lain-lain | 3.186.179.645 | (3.735.936.502) | <i>Other Assets</i> |
| Hutang Pajak | 2.388.156.961 | 7.288.272.467 | <i>Taxes Payable</i> |
| Biaya Yang Masih Harus Dibayar | (11.437.022.942) | (14.937.658.899) | <i>Accrued Expenses</i> |
| Hutang Lain-lain | 7.711.780.992 | (53.490.587.286) | <i>Other Payables</i> |
| Pendapatan Diterima di Muka | (2.118.609.769) | (1.170.597.727) | <i>Unearned Revenues</i> |
| Arus Kas Bersih yang Diperoleh (Digunakan) dari Aktivitas Operasi | 535.090.120.372 | 567.028.375.664 | <i>Net Cash Flows Provided by (Used in) Operating Activities</i> |
| ARUS KAS DARI AKTIVITAS INVESTASI | | | CASH FLOWS FROM INVESTING ACTIVITIES |
| Perolehan Efek Tersedia untuk Dijual dan Dimiliki hingga Jatuh Tempo | 0 | 0 | <i>Acquisition of Securities Available for Sale and Held to Maturity</i> |
| Pelepasan Efek Tersedia untuk Dijual dan Dimiliki hingga Jatuh Tempo | (1.977.917.265) | 10.029.867.321 | <i>Disposal of Securities Available for Sale and Held to Maturity</i> |
| Perolehan Aset Tetap | (244.337.046.425) | (507.881.026.801) | <i>Acquisition of Fixed Assets</i> |
| Arus Kas Bersih yang Diperoleh (Digunakan) dari Aktivitas Investasi | (246.314.963.690) | (497.851.159.480) | <i>Net Cash Flows Provided by (Used in) Investing Activities</i> |

**UNIVERSITAS INDONESIA
LAPORAN ARUS KAS
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2012 DAN 2011**
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**UNIVERSITAS INDONESIA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
DECEMBER 31, 2012 AND 2011**
(Expressed in Rupiah, unless otherwise stated)

| | 2012 | 2011 | |
|---|--------------------------|--------------------------|---|
| ARUS KAS DARI AKTIVITAS PENDANAAN | | | CASH FLOWS FROM FINANCING ACTIVITIES |
| Pendanaan | 0 | 0 | <i>Financing</i> |
| Arus Kas Bersih yang Diperoleh (Digunakan) dari Aktivitas Pendanaan | 0 | 0 | <i>Net Cash Flows Provided by (Used in) Investing Financing</i> |
| KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS | | | NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS |
| | 288.775.156.682 | 69.177.216.184 | |
| KAS DAN SETARA KAS AWAL TAHUN | 1.010.741.440.738 | 941.564.224.554 | CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR |
| KAS DAN SETARA KAS AKHIR TAHUN | 1.299.516.597.420 | 1.010.741.440.738 | CASH AND CASH EQUIVALENTS AT END OF YEAR |

**CATATAN ATAS LAPORAN KEUANGAN
*NOTES TO THE FINANCIAL STATEMENTS***

UNIVERSITAS INDONESIA
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2012 DAN 2011
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

UNIVERSITAS INDONESIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2012 AND 2011
(Expressed in Rupiah, unless otherwise stated)

1. UMUM

a. Pendirian dan Informasi Umum

Universitas Indonesia ("Universitas") didirikan melalui Keputusan Pemerintah Nomor 22 tanggal 2 Januari 1849 dan pendidikannya dimulai pada bulan Januari 1851 dengan nama Sekolah Dokter Jawa. Pada akhir abad ke-19, tepatnya pada tahun 1898, Sekolah Dokter Jawa dikembangkan lebih lanjut menjadi School tot Opleiding van Inlandsche Artsen ("STOVIA") dan ditutup pada tahun 1927.

Sebagai penggantinya, didirikan Sekolah Tinggi Kedokteran pada tahun 1927 yang merupakan cikal bakal fakultas-fakultas di bawah naungan Nood Universiteit (Universitas Darurat). Nood Universiteit didirikan pada tahun 1946 di Jakarta dan pada tahun 1947 Nood Universiteit berganti nama menjadi Universiteit van Indonesie. Pada tahun 1950, Universiteit van Indonesie berganti nama menjadi Universitas Indonesia.

Tujuan Universitas adalah sebagai berikut:

- a. mewujudkan universitas riset sebagai pusat unggulan ilmu pengetahuan, teknologi, kebudayaan, dan seni;
- b. menyiapkan peserta didik menjadi anggota masyarakat yang bermoral serta memiliki kemampuan akademik dan atau profesional yang dapat menerapkan, mengembangkan dan atau memperkaya khasanah ilmu pengetahuan, teknologi, kebudayaan dan kesenian;
- c. mengembangkan dan menyebarluaskan ilmu pengetahuan, teknologi, kebudayaan, dan seni serta mengupayakan penggunaannya untuk meningkatkan taraf kehidupan masyarakat dan memperkaya kebudayaan nasional;
- d. mendukung pembangunan masyarakat yang demokratis dengan berperan sebagai kekuatan moral yang mandiri;

1. GENERAL

a. Establishment and General Information

Universitas Indonesia (the "University") was established by the Decree of the Government No. 22, dated January 2, 1849 and the education activities commenced on January 1851 with the name of Javanese Medical Doctor School. At the end of the 19th century, precisely in 1898, the Javanese Medical Doctor School was extended to become the School tot Opleiding van Inlandsche Artsen ("STOVIA") and closed down in 1927.

As the replacement, a higher institution for Medical School was launched in 1927 were the seeds of the faculties under the Nood Universiteit (Emergency University). Nood Universiteit were opened in 1946 in Jakarta and in 1947 Nood Universiteit changed its name to be Universiteit van Indonesie. In 1950, Universiteit van Indonesie changed its name to be Universitas Indonesia.

The objectives of the University are as follows:

- a. to be a research university with the competitive advantages as a center of science, technology, culture, and arts;*
- b. to prepare the students as a part of the community who have the academic ability and professionalism, in the application, development and enrichment of science repertoire, technology, culture and the arts;*
- c. to develop and disseminate science, technology, culture, and arts and their application to increase people's lives and enrich the national culture;*
- d. to support the development of a democratic society with a role as an independent moral force;*

1. UMUM (lanjutan)

a. Pendirian dan Informasi Umum (lanjutan)

e. mencapai keunggulan kompetitif melalui penerapan prinsip sumber daya universitas yang dikelola dengan asas profesional.

Universitas berkedudukan di 2 tempat yaitu Kampus Salemba, Jakarta dan Kampus Depok, Jawa Barat.

Universitas mempunyai 12 Fakultas, 1 Pusat Administrasi, 1 Program Pasca Sarjana, 1 Program Vokasi, dan 90 Lembaga/ Pusat Kajian/ Pusat Riset (tidak diaudit).

Terkait dengan pengelolaan keuangan Universitas, Pemerintah Republik Indonesia telah menerbitkan Peraturan Pemerintah ("PP") Nomor 74 Tahun 2012, tanggal 3 September 2012 tentang Perubahan atas Peraturan Pemerintah Nomor 23 Tahun 2005 tentang Pengelolaan Keuangan Badan Layanan Umum. Berdasarkan PP Nomor 74 Tahun 2012, Universitas menerapkan pola pengelolaan keuangan Badan Layanan Umum ("BLU") dengan status BLU secara penuh.

Penyesuaian atas penerapan pola pengelolaan keuangan BLU pada Universitas dengan peraturan tersebut diselesaikan paling lambat tanggal 31 Desember 2012.

b. Susunan Pejabat, Pimpinan dan Karyawan

Susunan pejabat dan pimpinan Universitas pada tanggal 31 Desember 2012 adalah sebagai berikut:

Majelis Wali Amanat

Ketua
Sekretaris

Prof. Dr. KH. Said Agil Siradj
Prof. Achir Yani S. Hamid, Dn.Sc.

Board of Trustees

Chairman
Secretary

Senat Akademik

Ketua
Sekretaris

Prof. Dr. dr. Sudijanto Kamso, SKM.
Prof. Ir. Yulianto S. Nugroho, M.Sc., Ph.D.

Senate of Academic

Chairman
Secretary

Dewan Guru Besar

Ketua
Sekretaris

Prof. Dr. Biran Affandi, Sp.OG (K)
Prof. Dr. rer. nat. Rosari Saleh

Board of Professors

Chairman
Secretary

1. GENERAL (continued)

a. Establishment and General Information (continued)

e. to achieve competitive advantage through the application of the principles of the university resources that were managed with a professional basis.

The University is located in 2 places, in Salemba Campus, Jakarta and in Depok Campus, West Java.

The University have 12 Faculties, 1 Center of Administration, 1 Post Graduate Programme, 1 Vocation Programme, and 90 Institutions/ Study Center/ Research Center (unaudited).

Due to the financial management of the University, the Government of the Republic of Indonesia has issued Government Regulation ("PP") No. 74 Year 2012, dated September 3, 2012 on the Amendment of Government Regulation No. 23 Year 2005 on the Financial Management of the Public Service Institution. Based on PP No. 74 Year 2012, the University implement a financial management of the Public Service Institution ("BLU") with full status of BLU.

Adjustment on adoption of financial management of BLU at the University with these regulation completed no later than December 31, 2012.

b. Composition of Officials, Leaders and Employees

The composition of the officials and leaders of the University as of December 31, 2012 are as follows:

1. UMUM (lanjutan)**b. Susunan Pejabat, Pimpinan dan Karyawan (lanjutan)****Pimpinan Universitas**

Pjs. Rektor
Plh. Rektor
Wakil Rektor
Bidang Akademik
dan Kemahasiswaan
Wakil Rektor
Bidang Sumber Daya
Manusia, Keuangan
dan Administrasi Umum
Wakil Rektor
Bidang Penelitian,
Pengembangan dan
Kerjasama Industri

Prof. Dr. Ir. Djoko Santoso, M.Sc.
Prof. Dr. Ir. Muhammad Anis, M.Met.
Prof. Dr. Ir. Muhammad Anis, M.Met.
Dr. Tafsir Nurchamid, M.Si., Ak.
Sunardji, SE., MM.

Susunan pejabat dan pimpinan Universitas pada tanggal 31 Desember 2011 adalah sebagai berikut:

Majelis Wali Amanat

Ketua
Sekretaris

dr. H. Purnomo Prawiro
Dra. EJM. Damona K. Poespawadaja, MA.

Board of Trustees

*Chairman
Secretary*

Senat Akademik

Ketua
Sekretaris

Prof. Dr. Ir. Mohammad Nasikin, M.Eng.
Enie Nivieastari, SKp., MSN.

Senate of Academic

*Chairman
Secretary*

Dewan Guru Besar

Ketua
Sekretaris

Prof. Dr. Biran Affandi, Sp.OG (K)
Prof. Dr. rer. nat. Rosari Saleh

Board of Professors

*Chairman
Secretary*

Pimpinan Universitas

Rektor
Wakil Rektor
Bidang Akademik
dan Kemahasiswaan
Wakil Rektor
Bidang Sumber Daya
Manusia, Keuangan
dan Administrasi Umum
Wakil Rektor
Bidang Penelitian,
Pengembangan dan
Kerjasama Industri

Prof. Dr. der Soz. Gumilar Rusliwa Somantri
Dr. Ir. Muhammad Anis, M.Met.
Dr. Tafsir Nurchamid, M.Si., Ak.
Sunardji, SE., MM.

Management of the University

*Rector
Vice Rector
of Academic and
Student
Vice Rector
of Human Resources,
Finance and General
Administration
Vice Rector
of Research,
Development and
Industrial Cooperation*

Pada tanggal 31 Desember 2012 dan 2011, Universitas memiliki karyawan non-PNS masing-masing sebanyak 2.258 karyawan dan 2.175 karyawan (tidak diaudit).

1. GENERAL (continued)**b. Composition of Officials, Leaders and Employees (continued)****Management of the University**

*Interim Rector
Acting Rector
Vice Rector
of Academic and
Student
Vice Rector
of Human Resources,
Finance and General
Administration
Vice Rector
of Research,
Development and
Industrial Cooperation*

The composition of the officials and leaders of the University as of December 31, 2011 are as follows:

Board of Trustees

*Chairman
Secretary*

Senate of Academic

*Chairman
Secretary*

Board of Professors

*Chairman
Secretary*

Management of the University

*Rector
Vice Rector
of Academic and
Student
Vice Rector
of Human Resources,
Finance and General
Administration
Vice Rector
of Research,
Development and
Industrial Cooperation*

As of December 31, 2012 and 2011, the University has 2.258 and 2.175 non-PNS employees (unaudited).

1. UMUM (lanjutan)

c. Entitas Anak

Universitas memiliki investasi langsung dengan persentase kepemilikan 50% atau lebih pada beberapa perusahaan sebagai berikut:

| Entitas Anak Subsidiaries | Persentase Kepemilikan/ Percentage of Ownership | Bidang Usaha/ Nature of Business | Jumlah Aset/ Total Assets | | Domicili/ Domicile |
|------------------------------|--|---|---------------------------|----------------|-----------------------|
| | | | 2012 | 2011 | |
| PT. Daya Makara UI | 99,94% | Jasa Konsultasi/ <i>Consulting Service</i> | 12.678.930.896 | 29.541.585.233 | Jakarta |
| PT. Makara Mas | 99,98% | Perdagangan, Pembangunan, Industri dan Jasa/ <i>Trading, Construction,</i> <i>Manufacturing</i> <i>and Service</i> | 7.570.660.971 | 7.789.740.015 | Jakarta |

*) Lihat catatan No. 2. j. ii. atas laporan keuangan.

The University has direct investments with percentage of ownership of 50% or more on some of the company as follows:

1. GENERAL (continued)

c. The Subsidiaries

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG SIGNIFIKAN

a. Penerapan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik

Berdasarkan persyaratan dan kriteria dalam Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik ("SAK ETAP"), Universitas Indonesia memenuhi kriteria sebagai entitas tanpa akuntabilitas publik. Oleh karena itu Pengurus Universitas memutuskan untuk menerapkan SAK ETAP sebagai basis dalam penyusunan dan penyajian laporan keuangan efektif sejak 1 Januari 2011 sesuai dengan Surat Keputusan Rektor Universitas Indonesia Nomor 1596/SK/R/UI/2010.

Universitas memilih untuk menerapkan SAK ETAP, dengan pertimbangan bahwa informasi yang disajikan dalam laporan keuangan berdasarkan SAK ETAP masih mampu mencerminkan substansi ekonomi dari kegiatan operasi dan aktivitas Universitas. Pertimbangan lainnya adalah biaya dan manfaat dalam penyusunan laporan keuangan berdasarkan SAK ETAP lebih efisien bagi Universitas.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Adoption of the Indonesian Accounting Standards for Non-Publicly-Accountable Entities

Based on the requirements and criteria in the Indonesian Accounting Standards for Non-Publicly-Accountable Entities ("Indonesian NPAE's"), the University meet the criteria as an non-publicly-accountable entity. Management therefore decided to implement the Indonesian NPAE's as a basis for preparing and presenting financial statements effectively since January 1, 2011 in accordance with the Decree of the Rector of Universitas Indonesia No. 1596/SK/R/UI/2010.

The University chose to implement the Indonesian NPAE's, for the reason that the information presented in financial statements under Indonesian NPAE's is still able to reflect the economic substance of the operations and activities of the University. Another consideration is the cost and benefits in the preparation of financial statements under Indonesian NPAE's is more efficient for the University.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG SIGNIFIKAN (lanjutan)

a. Penerapan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (lanjutan)

Persyaratan dalam SAK ETAP ini lebih sederhana dibandingkan dengan SAK yang diterapkan sebelumnya maupun perkembangan terkini SAK tersebut, namun Universitas tetap mengedepankan penyajian wajar dan pengungkapan secara penuh atas informasi keuangan yang relevan dan andal bagi pemakai sebagaimana disyaratkan oleh standar tersebut. Oleh karena itu tujuan penyajian laporan keuangan bagi sebagian besar pemakai tetap terpenuhi.

b. Pernyataan Kepatuhan Terhadap SAK ETAP

Pengurus Universitas menyatakan bahwa laporan keuangan tahun 2012 telah disajikan sesuai dengan SAK ETAP dan telah memenuhi semua persyaratannya.

c. Dasar Penyusunan Laporan Keuangan

Laporan keuangan Universitas meliputi laporan posisi keuangan, laporan aktivitas, laporan arus kas, dan catatan atas laporan keuangan. Laporan keuangan dibuat sesuai dengan Pernyataan Standar Akuntansi Keuangan ("PSAK") 45 "Pelaporan Keuangan Entitas Nirlaba".

Laporan keuangan menurut PSAK 45 akan menyajikan jumlah masing-masing kelompok aset neto berdasarkan pada ada atau tidaknya pembatasan oleh pemberi sumber daya yang tidak mengharapkan pembayaran kembali, yaitu terikat secara permanen, terikat secara temporer, dan tidak terikat.

Pembatasan yang bersifat permanen adalah pembatasan penggunaan sumber daya yang ditetapkan oleh pemberi sumber daya yang tidak mengharapkan pembayaran kembali agar sumber daya tersebut dipertahankan secara permanen, tetapi entitas nirlaba diizinkan untuk menggunakan sebagian atau semua penghasilan atau manfaat ekonomi lain yang berasal dari sumber daya tersebut.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a. Adoption of the Indonesian Accounting Standards for Non-Publicly-Accountable Entities (continued)

Requirements of Indonesian NPAE's is simpler than the previously applied the Indonesian SFAS, which are toward convergent to IFRS. Nevertheless the University still promote fair presentation and full disclosure of financial information that is relevant and reliable for the user as to which is required by these standards. Therefore, financial statement presentation purposes for most users remain fulfilled.

b. Indonesian NPAE's Compliance Statement

Management of the University stated that the financial year 2012 have been prepared in accordance with Indonesian NPAE's and has met their all requirements.

c. Basis of Preparation of the Financial Statements

The financial statements of the University consist of statements of financial position, statements of activities, statements of cash flows, and notes to the financial statements. The financial statements were prepared in accordance with the Statement of Financial Accounting Standards ("SFAS") 45, "Financial Reporting for Non-Profit Entity".

Financial statements according to IAS 45 will present a number of each group net assets based on whether or not there are restrictions imposed by resource providers who do not expect repayment, which is permanent restricted, temporary restricted, and unrestricted.

Permanent restricted means any restrictions on the use of resources defined by the resource providers who do not expect repayment so that these resources be maintained permanently, but non-profit entities are allowed to use part or all of the income or other economic benefits derived from these resources.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG SIGNIFIKAN (lanjutan)

c. Dasar Penyusunan Laporan Keuangan (lanjutan)

Pembatasan yang bersifat temporer adalah pembatasan penggunaan sumber daya oleh pemberi sumber daya yang tidak mengharapkan pembayaran kembali yang menetapkan agar sumber daya tersebut dipertahankan sampai dengan periode tertentu atau sampai dengan terpenuhinya keadaan tertentu.

Laporan arus kas disusun dengan menggunakan metode tidak langsung dan mengelompokkan arus kas ke dalam kelompok aktivitas operasi, investasi dan pendanaan.

Angka-angka dalam catatan atas laporan keuangan ini disajikan dalam Rupiah, kecuali dinyatakan lain.

d. Periode Akuntansi

Periode akuntansi mengacu pada siklus operasi normal Universitas yang dimulai pada tanggal 1 Januari sampai dengan 31 Desember.

e. Penjabaran Mata Uang Asing

Pembukuan Universitas menggunakan Rupiah. Transaksi yang menggunakan valuta selain Rupiah dijabarkan ke Rupiah dengan menggunakan kurs tengah Bank Indonesia pada tanggal transaksi. Pada tanggal laporan posisi keuangan, aset dan liabilitas moneter dalam mata uang asing dikonversikan ke Rupiah dengan menggunakan kurs tengah Bank Indonesia pada tanggal neraca sebagai berikut:

| <u>2012</u> | |
|---------------------------------|--------|
| 1 Dolar Amerika Serikat ("USD") | 9.670 |
| 1 Euro ("EUR") | 12.810 |
| 1 Dolar Australia ("AUD") | 10.025 |

Keuntungan atau kerugian selisih kurs yang timbul dari transaksi dalam mata uang asing dan penjabaran aset dan liabilitas moneter dalam mata uang asing diakui pada laporan aktivitas tahun berjalan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Basis of Preparation of the Financial Statements (continued)

Temporary restricted means any restrictions on the use of resources by resource providers who do not expect repayment specify that resources are maintained up to a certain period or until the fulfillment of certain conditions.

Statements of cash flow prepared using the indirect method and classified cash flows into the operating, investing and financing activities.

The currency used in this report was fully Indonesian Rupiah, otherwise stated for the others.

d. Accounting Period

The normal operating cycle of the University's accounting period is from January 1 to December 31.

e. Foreign Currency Translation

The University maintains its accounting records in Rupiah. Transactions denominated in currencies other than Rupiah are converted into Rupiah using Bank Indonesia's middle exchange rates prevailing at the date of the transaction. At the financial position date, monetary assets and liabilities in foreign currencies are translated into Rupiah using Bank Indonesia's middle exchange rates prevailing at that date as follows:

| <u>2011</u> | |
|-------------|--------------------------------|
| 9.068 | United States Dollar ("USD") 1 |
| 11.739 | Euro ("EUR") 1 |
| 9.203 | Australian Dollar ("AUD") 1 |

Gains or losses derived from foreign exchange transaction and translation of monetary assets and liabilities were charged to current operating income.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG SIGNIFIKAN (lanjutan)

f. Kas dan Setara Kas

Kas terdiri dari saldo kas di tangan dan kas pada bank yang tidak dibatasi penggunaannya dan tidak dijaminkan.

Setara kas adalah investasi jangka pendek yang sangat likuid yang dapat dicairkan menjadi sejumlah kas yang telah diketahui jumlahnya dengan periode jatuh tempo 3 bulan atau kurang dari tanggal perolehan serta tidak dijaminkan dan tidak dibatasi penggunaannya.

g. Investasi Jangka Pendek

i. Investasi dalam Deposito

Deposito berjangka yang jatuh temponya lebih dari 3 bulan dan kurang dari 12 bulan, atau yang jatuh tempo kurang dari 3 bulan namun dijaminkan, disajikan sebagai investasi jangka pendek dan disajikan sebesar nilai nominalnya.

ii. Investasi dalam Reksadana

Investasi dalam reksadana dinyatakan sebesar nilai wajarnya. Keuntungan dan kerugian yang terjadi akibat kenaikan atau penurunan nilai wajar diakui pada periode berjalan.

h. Piutang

Piutang disajikan dalam jumlah bersihnya yaitu setelah dikurangi dengan penyisihan piutang tak tertagih, yang diestimasi berdasarkan penelaahan atas kolektibilitas saldo piutang pada akhir tahun.

Piutang akan dihapuskan apabila piutang yang bersangkutan dipastikan tidak akan dapat ditagih.

i. Persediaan

Persediaan dinilai dengan nilai terendah antara harga perolehan atau nilai realisasi bersihnya. Harga perolehan ditentukan dengan menggunakan metode Masuk Pertama Keluar Pertama ("MPKP").

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f. Cash and Cash Equivalents

Cash consists of cash on hand and cash in banks which are not restricted and are not warranted.

Cash equivalents are short-term investments are highly liquid which can be diluted into a known amount of cash with original maturities of 3 months or less from the acquisition date, and is not warranted and is not restricted.

g. Short-Term Investments

i. Investments in Deposits

Time deposits with maturity more than 3 months and less than 12 months, or maturity of less than 3 months but warranted, presented as short-term investments and are stated at their nominal value.

ii. Investments in Mutual Fund

Investments in mutual funds are stated at fair value. Gains and losses arising from the increase or decrease in fair value are recognized in current period.

h. Receivables

Receivables are stated net of allowance for doubtful accounts, which have been determined based on a review of the collectibles of the outstanding amounts at the end of period.

Accounts are written off during the period in which they are determined to be uncollectible.

i. Inventories

Inventories are stated at the lower of cost or net realizable value. Cost is determined using the First In First Out ("FIFO") method.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG SIGNIFIKAN (lanjutan)

i. Persediaan (lanjutan)

Nilai realisasi bersih adalah estimasi harga penjualan dalam kegiatan usaha normal dikurangi dengan estimasi biaya penyelesaian dan estimasi biaya penjualan.

Penyisihan untuk persediaan usang dan tidak laku ditentukan berdasarkan estimasi nilai masing-masing persediaan yang dapat direalisasikan pada masa mendatang.

j. Investasi Jangka Panjang

i. Investasi pada Efek Ekuitas

Investasi dalam bentuk efek ekuitas yang nilai wajarnya tersedia dan untuk semua investasi dalam bentuk efek hutang digolongkan menjadi 3 kelompok dan diperlakukan sebagai berikut:

- 1) Diperdagangkan, efek hutang dan efek ekuitas yang dibeli dan dimiliki untuk dijual kembali dalam waktu dekat disajikan sebesar nilai wajarnya. Laba atau rugi yang belum direalisasi diakui pada laporan aktivitas tahun berjalan.
- 2) Dimiliki hingga jatuh tempo, investasi dalam efek hutang yang dimaksudkan untuk dimiliki hingga jatuh tempo dinyatakan dengan harga perolehannya setelah ditambah atau dikurangi dengan premi atau diskonto yang belum diamortisasi.
- 3) Investasi dalam efek yang tersedia untuk dijual dinyatakan sebesar nilai wajarnya. Keuntungan atau kerugian yang belum direalisasi disajikan sebagai bagian dari ekuitas.

Efek yang tersedia untuk dijual yang dimiliki sementara disajikan sebagai investasi jangka pendek.

Untuk menghitung laba atau rugi yang direalisasi, biaya perolehan efek ditentukan berdasarkan metode rata-rata tertimbang.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Inventories (continued)

Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of sales.

Allowance for obsolete and slow moving inventory are determined based on the estimated future realizable values.

j. Long-Term Investments

i. Investments in Equity Securities

Investments in equity securities with fair value that readily available and for all investments in debt securities are classified into 3 categories and accounted for as follows:

- 1) *Trading, debt securities and equity securities purchased and held for resale in the near term are stated at fair value. Unrealized gains or losses are recognized in the current year statements of activities.*
- 2) *Held-to-maturity, investments in debt securities as held to maturity stated at cost after adjusted for unamortized discount or premium.*
- 3) *Investments in securities available for sale are stated at fair value. Unrealized gains or losses are presented as part of equity.*

Securities available for sale are held temporarily presented as a short-term investment.

To calculate the realized gains or losses, the cost of securities are determined using the weighted average method.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG SIGNIFIKAN (lanjutan)

j. Investasi Jangka Panjang (lanjutan)

ii. Investasi pada Entitas Asosiasi dan Entitas Anak

Investasi pada entitas anak dicatat dengan metode ekuitas, sedangkan investasi pada entitas asosiasi dicatat dengan metode biaya. Dalam metode ekuitas, Universitas mengakui bagian laba atau rugi pada entitas anak sesuai dengan porsi kepemilikan dalam laporan aktivitas. Deviden yang diterima dari entitas anak diakui sebagai pengurang saldo investasi, sedangkan deviden yang diterima dari entitas asosiasi diakui sebagai pendapatan dalam laporan aktivitas.

Laporan keuangan entitas anak tidak dikonsolidasikan dalam laporan keuangan Universitas.

k. Aset Tetap

Pengukuran Awal

Semua aset tetap yang diperoleh pada awalnya dicatat sebesar biaya perolehan pada tanggal perolehan.

Biaya perolehan aset tetap meliputi harga perolehan dan biaya-biaya yang dapat diatribusikan secara langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan agar aset siap digunakan sesuai dengan keinginan dan maksud Pengurus Universitas. Estimasi awal biaya pembongkaran atau pemindahan aset tetap ditambahkan sebagai biaya perolehan, jika hal tersebut sebagai kewajiban.

Pengukuran Setelah Pengakuan Awal

Universitas menggunakan model biaya untuk pengukuran aset tetapnya, kecuali aset tetap berupa tanah diukur dengan model revaluasi. Dengan model biaya, aset tetap dinyatakan sebesar biaya perolehannya setelah dikurangi dengan akumulasi penyusutan dan akumulasi rugi penurunan nilai, jika ada.

Aset tetap, kecuali tanah, disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis aset tetap sebagai berikut:

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

j. Long-Term Investments (continued)

ii. Investment in Associates and Subsidiaries

Investments in subsidiaries are stated using the equity method, while investments in associates are stated using the cost method. In the equity method, the University recognizes the share of profit or loss in subsidiaries in accordance with the share of ownership in the statements of activities. Dividends received from subsidiaries are recognized as a reduction of the investment balance, while dividends received from associates are recognized as revenue in the statements of activities.

The financial statements of subsidiaries are not consolidated in the financial statements of the University.

k. Fixed Assets

Initial Measurement

All fixed assets acquired are initially recorded at cost, at the date of acquisition.

The acquisition cost of fixed assets initially recognized includes its purchase price and any cost that is directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by University's Management. In the event of mandatory dismantling or removals, the related costs are added to the initial cost of the relevant assets and provisions are recognized to cover these costs.

Subsequent Measurement

The University use the cost model for measuring its fixed assets, except land are measured by revaluation model. Under cost model, fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses, if any.

Fixed asset, except land, are depreciated using the straight line method over their estimated useful lives as follows:

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG SIGNIFIKAN (lanjutan)

k. Aset Tetap (lanjutan)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k. Fixed Assets (continued)

| <u>Taksiran Masa Manfaat/ Estimated Useful Live</u> | | |
|---|--------------------|--|
| Bangunan dan Prasarana | 20 tahun/ years | <i>Buildings and Infrastructures</i> |
| Mesin Infrastruktur | 16 tahun/ years | <i>Infrastructure Machines</i> |
| Mesin dan Peralatan Laboratorium | 4 - 8 tahun/ years | <i>Machines and Laboratory Equipments</i> |
| Peralatan Kantor/ Perkuliahuan/ Ekstrakurikuler | 4 tahun/ years | <i>Office Equipments/ Lectures/ Extra-curricular</i> |
| Peralatan Klinik | 4 - 8 tahun/ years | <i>Clinic Equipments</i> |
| Kendaraan Bermotor | 4 tahun/ years | <i>Motor Vehicles</i> |
| Buku Perpustakaan | 2 tahun/ years | <i>Library Books</i> |

Nilai sisa, taksiran masa manfaat dan metode penyusutan atas aset tetap dievaluasi dan disesuaikan setiap tanggal laporan posisi keuangan. Dampak dari revisi tersebut, jika ada, diakui dalam laporan aktivitas pada periode terjadinya.

Bila nilai tercatat suatu aset melebihi taksiran jumlah yang dapat diperoleh kembali, maka nilai tersebut diturunkan ke jumlah yang dapat diperoleh kembali tersebut, yang ditentukan sebagai nilai tertinggi antara harga jual neto dan nilai pakai. Penurunan nilai aset tersebut diakui sebagai kerugian penurunan nilai aset dan dibebankan sebagai kerugian periode berjalan.

Biaya pemeliharaan dan perbaikan diakui sebagai beban pada saat terjadinya. Pengeluaran yang memperpanjang masa manfaat suatu aset atau yang memberikan manfaat ekonomis yang berupa peningkatan kapasitas, kualitas produksi, atau kinerja dikapitalisasi dan disusutkan sesuai dengan masa manfaat ekonomis aset tetap yang bersangkutan.

Apabila aset tetap tidak digunakan lagi atau dijual, maka nilai tercatat dan akumulasi penyusutannya dikeluarkan dari laporan keuangan dan keuntungan atau kerugian yang dihasilkannya diakui dalam laporan aktivitas tahun berjalan.

Aset Dalam Penyelesaian

Aset dalam penyelesaian dinyatakan sebesar biaya perolehan. Biaya perolehan tersebut termasuk biaya pinjaman yang terjadi selama masa pembangunan yang timbul dari hutang yang digunakan untuk pembangunan aset tersebut.

The residual values, estimated useful lives and depreciation method of fixed assets are reviewed and adjusted as appropriate at each statements of financial position date. The effects of any revision are recognized in the statements of activities when the changes arise.

When the carrying amount of an assets exceeds its estimated recoverable amount, the assets is written down to its estimated recoverable amount, which is determined as the higher of net selling price or value in use. Impairment of assets is recognized as loss on impairment of assets which is charged to current operations.

The cost of maintenance and repairs is charged as an expenses as incurred. Expenditures that extend the future life of assets or provide further economic benefits by increasing capacity or quality of production are capitalized and depreciated based on applicable depreciation rates as mentioned above.

When assets are retired or otherwise disposed of, their carrying values and the related accumulated depreciation are eliminated from the financial statements, and the resulting gains and losses on the disposal of fixed assets are recognized in the current statements of activities.

Construction In Progress

Construction in progress is stated as cost which includes borrowing costs during construction on debts incurred to finance the construction.

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG SIGNIFIKAN (lanjutan)

k. Aset Tetap (lanjutan)

Akumulasi biaya perolehan akan dipindahkan ke masing-masing aset tetap yang bersangkutan pada saat selesai dan siap digunakan.

I. Imbalan Pascakerja

Kewajiban imbalan pascakerja diakui berdasarkan ketentuan Undang-undang Republik Indonesia Nomor 13 Tahun 2003 tentang Ketenagakerjaan. Dalam ketentuan tersebut, organisasi diwajibkan untuk membayarkan imbalan kerja kepada karyawannya pada saat mereka berhenti bekerja dalam hal mengundurkan diri, pensiun normal, meninggal dunia dan cacat tetap. Besarnya imbalan pascakerja tersebut terutama berdasarkan lamanya masa kerja dan besarnya kompensasi karyawan pada saat penyelesaian hubungan kerja. Pada dasarnya imbalan kerja berdasarkan undang-undang tersebut adalah program imbalan pasti.

Pengukuran kewajiban imbalan pasti dan beban terkait menggunakan metode *Projected Unit Credit*, sehingga dalam menghitung kewajiban tersebut menggunakan asumsi aktuarial dan asumsi keuangan dalam menentukan kewajiban imbalan pascakerja, biaya jasa kini, bunga atas kewajiban imbalan, dan keuntungan atau kerugian aktuarial. Tingkat diskonto yang digunakan adalah suku bunga pasar obligasi Pemerintah pada tanggal pelaporan. Keuntungan atau kerugian aktuarial diakui dalam laporan aktivitas.

Universitas tidak menyelenggarakan aset program imbalan pasti.

m. Pengakuan Pendapatan dan Beban

Pendapatan diakui pada saat terjadinya. Pendapatan Universitas berasal dari penerimaan biaya pendidikan, penelitian, seminar, pelatihan, hibah/ sumbangan dan dana Anggaran Penerimaan dan Belanja Negara ("APBN")/ Daftar Isian Pelaksanaan Anggaran ("DIPA").

Beban diakui pada saat terjadinya.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k. Fixed Assets (continued)

Construction in progress is transferred to the respective fixed assets account when completed and ready for use.

I. Post-Employment Benefits

Post-employment benefit obligations are recognized under the Law of the Republic of Indonesia No. 13 Year 2003 on Manpower. Under its terms, the organization is required to pay employee benefits to employees when they stop working in resignation, normal retirement, death and permanent disability. The amount of remuneration post benefit is mainly based on length of employment and the amount of compensation of employees on completion of employment. Basically employee benefits under the legislation are defined benefit plan.

Measurement of defined benefit obligations and the related costs using the Projected Unit Credit method, so that in calculating the liabilities using actuarial assumptions and financial assumptions in determining the post-employment benefit obligations, current service cost, interest on benefit obligation and actuarial gains or losses. The discount rate used is the interest rate on the government bond market at the reporting date. Actuarial gains or losses are recognized in the statements of activities.

The University does not hold assets of a defined benefit plan.

m. Revenues and Expenses Recognition

Revenues are recognized when incurred. The University's revenues are derived from tuition revenue, research, seminars, training, grants/ donations and State Budget Revenues and Expenditures ("APBN")/ Budget Implementation Entry List ("DIPA").

Costs are recognized when incurred.

3. KAS DAN SETARA KAS

3. CASH AND CASH EQUIVALENTS

| | 2012 | 2011 | |
|--|------------------------|------------------------|---|
| Kas | | | Cash |
| Rupiah | 11.288.450.650 | 11.719.259.208 | Rupiah |
| Dolar Amerika Serikat | 873.116 | 627.959 | <i>United States Dollar</i> |
| Jumlah Kas | 11.289.323.766 | 11.719.887.167 | Total Cash |
| Bank | | | Banks |
| Rupiah | | | Rupiah |
| PT. Bank Negara Indonesia (Persero) Tbk. | 336.957.392.785 | 218.750.726.191 | <i>PT. Bank Negara Indonesia (Persero) Tbk.</i> |
| PT. Bank Bukopin Tbk. | 17.566.826.162 | 10.498.111.437 | <i>PT. Bank Bukopin Tbk.</i> |
| PT. Bank Mandiri (Persero) Tbk. | 14.081.158.056 | 8.655.686.933 | <i>PT. Bank Mandiri (Persero) Tbk.</i> |
| PT. Rabobank | 984.957.458 | 27.277.948 | <i>PT. Rabobank</i> |
| PT. Bank CIMB Niaga Tbk. | 11.123.901.809 | 7.676.780.691 | <i>PT. Bank CIMB Niaga Tbk.</i> |
| PT. Bank Tabungan Negara (Persero) Tbk. | 3.216.361.575 | 2.031.188.837 | <i>PT. Bank Tabungan Negara (Persero) Tbk.</i> |
| PT. Bank Rakyat Indonesia (Persero) Tbk. | 2.701.634.323 | 3.234.580.851 | <i>PT. Bank Rakyat Indonesia (Persero) Tbk.</i> |
| PT. Bank Syariah Mandiri | 6.237.947 | 7.439.833 | <i>PT. Bank Syariah Mandiri</i> |
| PT. Bank Central Asia Tbk. | 484.277.217 | 467.916.891 | <i>PT. Bank Central Asia Tbk.</i> |
| PT. Bank Permata Tbk. | 1.728.060.355 | 1.632.928.480 | <i>PT. Bank Permata Tbk.</i> |
| PT. BPRS Al Salam | 32.189.215 | 32.189.215 | <i>PT. BPRS Al Salam</i> |
| PT. Bank DKI | 196.717.562 | 10.235.407 | <i>PT. Bank DKI</i> |
| PT. Bank Muamalat Indonesia Tbk. | 18.081.000 | 4.772.000 | <i>PT. Bank Muamalat Indonesia Tbk.</i> |
| PT. Bank Panin Tbk. | 37.171.531 | 37.398.694 | <i>PT. Bank Panin Tbk.</i> |
| Dolar Amerika Serikat | | | United States Dollar |
| PT. Bank Negara Indonesia (Persero) Tbk. | 57.822.356.607 | 42.689.186.663 | <i>PT. Bank Negara Indonesia (Persero) Tbk.</i> |
| PT. Bank Bukopin Tbk. | 438.455.206 | 229.652.178 | <i>PT. Bank Bukopin Tbk.</i> |
| PT. Bank Mandiri (Persero) Tbk. | 942.116.346 | 790.816.653 | <i>PT. Bank Mandiri (Persero) Tbk.</i> |
| PT. Bank Rakyat Indonesia (Persero) Tbk. | 0 | 1.333.888 | <i>PT. Bank Rakyat Indonesia (Persero) Tbk.</i> |
| Standard Chartered Bank Indonesia | 12.215.037.919 | 2.711.769.078 | <i>Standard Chartered Bank Indonesia</i> |
| Euro | | | Euro |
| PT. Bank Negara Indonesia (Persero) Tbk. | 713.406.851 | 630.420.506 | <i>PT. Bank Negara Indonesia (Persero) Tbk.</i> |
| Dolar Australia | | | Australian Dollar |
| PT. Bank Negara Indonesia (Persero) Tbk. | 38.154.629 | 35.299.640 | <i>PT. Bank Negara Indonesia (Persero) Tbk.</i> |
| Jumlah Bank | 461.304.494.553 | 300.155.712.014 | Total Banks |

3. KAS DAN SETARA KAS(lanjutan)

3. CASH AND CASH EQUIVALENTS (*continued*)

| | 2012 | 2011 | |
|--|---------------------------------|---------------------------------|--|
| Deposito Berjangka | | | Time Deposits |
| Rupiah | | | Rupiah |
| PT. Bank Negara Indonesia (Persero) Tbk. | 335.177.485.387 | 265.227.318.889 | PT. Bank Negara Indonesia (Persero) Tbk. |
| PT. Bank Tabungan Negara (Persero) Tbk. | 194.650.000.000 | 184.670.000.000 | PT. Bank Tabungan Negara (Persero) Tbk. |
| PT. Bank Bukopin Tbk. | 33.490.683.710 | 30.190.683.710 | PT. Bank Bukopin Tbk. |
| PT. Bank Rakyat Indonesia (Persero) Tbk. | 64.500.000.000 | 44.700.000.000 | PT. Bank Rakyat Indonesia (Persero) Tbk. |
| PT. Bank Mandiri (Persero) Tbk. | 65.093.128.195 | 50.255.983.431 | PT. Bank Mandiri (Persero) Tbk. |
| PT. Bank Syariah Mandiri | 1.047.725.840 | 3.833.362.896 | PT. Bank Syariah Mandiri |
| PT. Bank CIMB Niaga Tbk. | 28.672.840.439 | 22.618.141.788 | PT. Bank CIMB Niaga Tbk. |
| PT. Bank Permata Tbk. | 6.000.000.000 | 6.000.000.000 | PT. Bank Permata Tbk. |
| PT. Rabobank | 500.000.000 | 500.000.000 | PT. Rabobank |
| PT. Bank DKI | 4.000.000.000 | 4.000.000.000 | PT. Bank DKI |
| Dolar Amerika Serikat | | | United States Dollar |
| PT. Bank Mandiri (Persero) Tbk. | 13.248.916.704 | 12.424.113.410 | PT. Bank Mandiri (Persero) Tbk. |
| PT. Bank Bukopin Tbk. | 14.567.932.360 | 13.369.762.263 | PT. Bank Bukopin Tbk. |
| PT. Bank Tabungan Negara (Persero) Tbk. | 0 | 226.700.000 | PT. Bank Tabungan Negara (Persero) Tbk. |
| PT. Bank Negara Indonesia (Persero) Tbk. | 65.974.066.466 | 60.849.775.170 | PT. Bank Negara Indonesia (Persero) Tbk. |
| Jumlah Deposito Berjangka | <u>826.922.779.101</u> | <u>698.865.841.557</u> | <i>Total Time Deposits</i> |
| Jumlah Kas dan Setara Kas | <u>1.299.516.597.420</u> | <u>1.010.741.440.738</u> | Total Cash and Cash Equivalents |

Kisaran tingkat suku bunga efektif deposito berjangka per tahun adalah sebagai berikut:

| | 2012 | 2011 | |
|------------------|---------------|-------------|------------------|
| Mata Uang Rupiah | 4,93% - 7,25% | 5,2% - 15% | Rupiah Currency |
| Mata Uang Asing | 0,25% - 0,99% | 0,73% - 14% | Foreign Currency |

4. UANG MUKA

Uang muka kerja merupakan uang muka yang diberikan untuk kegiatan operasional dan perjalanan dinas yang akan dipertanggungjawabkan setelah kegiatan selesai.

Saldo uang muka per 31 Desember 2012 adalah sebesar Rp. 75.142.444.132,- dan per 31 Desember 2011 adalah sebesar Rp. 70.922.817.845,-.

4. ADVANCES

Advances represents advances given to the operational activities and duty trips that will be responsible for accountability after the activity is finished.

The balance of advances as of December 31, 2012 is Rp. 75.142.444.132,- and December 31, 2011 is Rp. 70.922.817.845,-.

5. INVESTASI JANGKA PENDEK

5. SHORT-TERM INVESTMENTS

| | <u>2012</u> | <u>2011</u> | |
|---------------------------------------|------------------------------|-----------------------------|-------------------------------------|
| Deposito Berjangka | | | Time Deposits |
| Rupiah | | | Rupiah |
| PT. Bank Syariah Mandiri | 5.200.000.000 | 100.000.000 | <i>PT. Bank Syariah Mandiri</i> |
| PT. Bank Bukopin Tbk. | 0 | 800.000.000 | <i>PT. Bank Bukopin Tbk.</i> |
| PT. Bank Negara | | | <i>PT. Bank Negara</i> |
| Indonesia (Persero) Tbk. | 0 | 467.500.000 | <i>Indonesia (Persero) Tbk.</i> |
| PT. Bank CIMB Niaga Tbk. | 3.500.000.000 | 5.500.000.000 | <i>PT. Bank CIMB Niaga Tbk.</i> |
| PT. Bank Tabungan | | | <i>PT. Bank Tabungan</i> |
| Negara (Persero) Tbk. | 20.000.000 | 0 | <i>Negara (Persero) Tbk.</i> |
| Dolar Amerika Serikat | | | United States Dollar |
| PT. Bank Negara | | | <i>PT. Bank Negara</i> |
| Indonesia (Persero) Tbk. | 241.750.000 | 226.700.000 | <i>Indonesia (Persero) Tbk.</i> |
| Jumlah Deposito Berjangka | <u>8.961.750.000</u> | <u>7.094.200.000</u> | <i>Total Time Deposits</i> |
| Reksadana | 1.228.108.460 | 1.149.297.780 | Mutual Funds |
| Obligasi | 0 | 763.125.000 | Bonds |
| Jumlah Investasi Jangka Pendek | <u>10.189.858.460</u> | <u>9.006.622.780</u> | Total Short-Term Investments |

a. Deposito Berjangka

Kisaran tingkat suku bunga efektif deposito berjangka per tahun adalah sebagai berikut:

a. Time Deposits

Range of effective interest rates per annum of time deposits are as follows:

| | <u>2012</u> | <u>2011</u> | |
|------------------|-------------|-------------|------------------|
| Mata Uang Rupiah | 6% - 7% | 6,67% | Rupiah Currency |
| Mata Uang Asing | 1,02% | 3,5% - 4,5% | Foreign Currency |

b. Reksadana

Nilai reksadana pada tanggal 31 Desember 2012 dan 2011 adalah sebagai berikut:

b. Mutual Funds

Value of mutual funds as of December 31, 2012 and 2011 are as follows:

| | <u>Jumlah Unit/ Total Unit</u> | <u>Harga Perolehan/ Acquisition Cost</u> | <u>Nilai Pasar/ Market Price</u> | <u>Laba (Rugi) Belum Direalisasi/ Unrealized Gains (Losses)</u> | |
|------------------|------------------------------------|--|--------------------------------------|---|-------------------------|
| 2012 | | | | | 2012 |
| Makara Prima | 185.348 | 200.000.000 | 344.886.957 | 144.886.957 | <i>Makara Prima</i> |
| Mandiri Investa | | | | | <i>Mandiri Investa</i> |
| Atraktif Syariah | 348.985 | 750.000.000 | 883.221.503 | 133.221.503 | <i>Atraktif Syariah</i> |
| Jumlah | <u>534.333</u> | <u>950.000.000</u> | <u>1.228.108.460</u> | <u>278.108.460</u> | <i>Total</i> |
| 2011 | | | | | 2011 |
| Makara Prima | 185.348 | 200.000.000 | 310.278.708 | 110.278.708 | <i>Makara Prima</i> |
| Mandiri Investa | | | | | <i>Mandiri Investa</i> |
| Atraktif Syariah | 348.985 | 750.000.000 | 839.019.072 | 89.019.072 | <i>Atraktif Syariah</i> |
| Jumlah | <u>534.333</u> | <u>950.000.000</u> | <u>1.149.297.780</u> | <u>199.297.780</u> | <i>Total</i> |

6. PIUTANG

| | 2012 | 2011 | |
|---------------------------------|------------------------------|------------------------------|-------------------------------|
| Piutang Biaya Pendidikan | 26.570.961.265 | 18.270.447.098 | <i>Tuition Receivables</i> |
| Piutang Usaha | 11.601.423.037 | 16.894.412.271 | <i>Trade Receivables</i> |
| Piutang Mahasiswa | 834.581.754 | 1.094.969.612 | <i>Student Loans</i> |
| Piutang Karyawan | 1.294.832.357 | 2.056.634.573 | <i>Employee Loans</i> |
| Piutang Lain-lain | 19.218.340.784 | 15.619.189.732 | <i>Other Receivables</i> |
| | <hr/> 59.520.139.197 | <hr/> 53.935.653.286 | |
| Penyisihan Piutang Ragu-ragu | (10.523.497.087) | (10.585.176.268) | <i>Allowance for Doubtful</i> |
| Jumlah Piutang | <u>48.996.642.110</u> | <u>43.350.477.018</u> | Total Receivables |

Berdasarkan hasil penelaahan keadaan akun piutang masing-masing klasifikasi pada akhir tahun, Pengurus Universitas berkeyakinan bahwa penyisihan piutang ragu-ragu telah memadai untuk menutup kemungkinan kerugian atas tidak tertagihnya piutang.

7. BIAYA DIBAYAR DI MUKA

| | 2012 | 2011 | |
|---|-----------------------------|-----------------------------|-------------------------------|
| Asuransi | 254.519.395 | 1.859.242.988 | <i>Insurances</i> |
| Lain-lain | 1.407.096.945 | 1.242.573.394 | <i>Others</i> |
| Jumlah Biaya Dibayar di Muka | <u>1.661.616.340</u> | <u>3.101.816.382</u> | Total Prepaid Expenses |

8. PERSEDIAAN

| | 2012 | 2011 | |
|--|-----------------------------|-----------------------------|--|
| Buku, Kertas dan Alat Tulis | 3.793.316.574 | 1.932.824.863 | <i>Books, Papers and Stationeries</i> |
| Penyisihan Penurunan Nilai Persediaan | 0 | 0 | <i>Allowance for Decline in Value of Inventories</i> |
| Jumlah Persediaan | <u>3.793.316.574</u> | <u>1.932.824.863</u> | Total Inventories |

Pengurus Universitas berkeyakinan bahwa tidak ada indikasi penurunan nilai persediaan.

6. RECEIVABLES

| | 2012 | 2011 | |
|---------------------------------|------------------------------|------------------------------|-------------------------------|
| | <hr/> 59.520.139.197 | <hr/> 53.935.653.286 | |
| Penyisihan Piutang Ragu-ragu | (10.523.497.087) | (10.585.176.268) | <i>Allowance for Doubtful</i> |
| Jumlah Piutang | <u>48.996.642.110</u> | <u>43.350.477.018</u> | Total Receivables |

Based on a accounts receivable circumstances review of each clasification at the end of the year, the Management of the University believes that the allowance for doubtful accounts was adequate to cover possible losses from uncollectible accounts receivable.

7. PREPAID EXPENSES

| | 2012 | 2011 | |
|---|-----------------------------|-----------------------------|-------------------------------|
| Asuransi | 254.519.395 | 1.859.242.988 | <i>Insurances</i> |
| Lain-lain | 1.407.096.945 | 1.242.573.394 | <i>Others</i> |
| Jumlah Biaya Dibayar di Muka | <u>1.661.616.340</u> | <u>3.101.816.382</u> | Total Prepaid Expenses |

8. INVENTORIES

| | 2012 | 2011 | |
|--|-----------------------------|-----------------------------|--|
| Buku, Kertas dan Alat Tulis | 3.793.316.574 | 1.932.824.863 | <i>Books, Papers and Stationeries</i> |
| Penyisihan Penurunan Nilai Persediaan | 0 | 0 | <i>Allowance for Decline in Value of Inventories</i> |
| Jumlah Persediaan | <u>3.793.316.574</u> | <u>1.932.824.863</u> | Total Inventories |

Management of the University believes that no indication in declining in value of inventories.

9. INVESTASI JANGKA PANJANG

9. LONG-TERM INVESTMENTS

| | 2012 | 2011 | |
|--|------------------------------|------------------------------|--|
| Investasi pada Entitas Anak | | | Investments in Subsidiaries |
| PT. Daya Makara UI | 5.703.736.088 | 4.878.198.927 | <i>PT. Daya Makara UI</i> |
| PT. Makara Mas | 5.399.244.103 | 5.430.099.679 | <i>PT. Makara Mas</i> |
| Jumlah Investasi pada Entitas Anak | 11.102.980.191 | 10.308.298.606 | <i>Total Investments in Subsidiaries</i> |
| Jumlah Investasi Jangka Panjang | <u>11.102.980.191</u> | <u>10.308.298.606</u> | Total Long-Term Investments |

10. ASET TETAP

10. FIXED ASSETS

| | 2012 | | | | | |
|---|---|---------------------------------|-----------------------------------|---|---------------------------------------|---------------------------|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Reklasifikasi/ Penyesuaian/ <i>Reclasifications/ Adjustment</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Harga Perolehan | | | | | | Acquisition Cost |
| Tanah | 5.833.586.892.000 | 0 | 0 | 0 | 5.833.586.892.000 | <i>Land</i> |
| Jalan dan Jembatan | 16.447.649.732 | 0 | 0 | 0 | 16.447.649.732 | <i>Road and Bridge</i> |
| Bangunan Air | 101.350.925 | 0 | 0 | 0 | 101.350.925 | <i>Waterworks</i> |
| Instalasi | 14.580.116.449 | 1.235.483.700 | 0 | 0 | 15.815.600.149 | <i>Installation</i> |
| Bangunan Gedung | 616.453.795.261 | 3.187.791.127 | 0 | 20.373.814.898 | 640.015.401.286 | <i>Building</i> |
| Monumen | 22.600.000 | 0 | 0 | 0 | 22.600.000 | <i>Monument</i> |
| Rambu-rambu | 2.600.000 | 0 | 0 | 0 | 2.600.000 | <i>Signs</i> |
| Tugu Titik Kontrol/ Pasti | 720.228.412 | 0 | 0 | 0 | 720.228.412 | <i>Monument</i> |
| Alat Besar | 7.404.225.023 | 198.580.737 | 0 | 10.190.000 | 7.612.995.760 | <i>Control Point</i> |
| Alat Angkut | 26.921.526.394 | 533.382.000 | 0 | 1.042.734.275 | 28.497.642.669 | <i>Heavy Equipment</i> |
| Alat Bengkel dan Alat Ukur | 6.739.929.966 | 971.455.338 | 0 | 345.648 | 7.711.730.952 | <i>Workshop Tools</i> |
| Alat Kantor dan Rumah Tangga | 211.083.611.628 | 16.333.468.741 | 850.000 | (26.447.680.505) | 200.968.549.863 | <i>and Measuring</i> |
| Alat Studio, Komunikasi dan Pemancar | 19.412.151.894 | 1.473.418.897 | 0 | 3.423.176 | 20.888.993.968 | <i>Office Equipment,</i> |
| Alat Kedokteran dan Kesehatan | 36.212.247.917 | 672.817.585 | 0 | 2.033.102 | 36.887.098.603 | <i>Housekeeping</i> |
| Alat Laboratorium | 169.984.276.510 | 11.730.206.661 | 0 | 2.825.631.072 | 184.540.114.243 | <i>Studio Equipment,</i> |
| Koleksi Buku/ Perpustakaan | 23.845.753.895 | 1.883.463.977 | 0 | 0 | 25.729.217.872 | <i>Communication,</i> |
| Barang Bercorak Kesenian/ Kebudayaan/ | | | | | | <i>and Transmitter</i> |
| Olahraga | 12.023.440.974 | 51.983.401 | 0 | 27.119 | 12.075.451.495 | <i>Medical and Health</i> |
| Komputer | 99.730.222.888 | 8.708.451.805 | 0 | 772.490.595 | 109.211.165.287 | <i>Sports</i> |
| Alat Pengeboran | 1.750.000 | 0 | 0 | 0 | 1.750.000 | <i>Computer</i> |
| Alat Keselamatan | | | | | | |
| Kerja | 34.945.500 | 0 | 0 | 0 | 34.945.500 | <i>Drilling Tools</i> |
| Saldo dipindahkan | 7.095.309.315.370 | 46.980.503.968 | 850.000 | (1.416.990.620) | 7.140.871.978.718 | <i>Safety Equipment</i> |
| | | | | | | <i>Carry forward</i> |

10. ASET TETAP (lanjutan)
10. FIXED ASSETS (continued)

| | 2012 | | | | | |
|--|---|---------------------------------|-----------------------------------|---|---------------------------------------|--------------------|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Reklasifikasi/ Penyesuaian/ <i>Reclasifications/ Adjustment</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Harga Perolehan (lanjutan) | | | | | | |
| Saldo pindahan | 7.095.309.315.370 | 46.980.503.968 | 850.000 | (1.416.990.620) | 7.140.871.978.718 | Forwarded |
| Alat Peraga | 263.205.076 | 0 | 0 | 0 | 263.205.076 | Visual Aids |
| Peralatan Proses/ | | | | | | |
| Produksi | 2.537.946.942 | 101.705.475 | 0 | 252.314.005 | 2.891.966.422 | Production |
| Aset Tetap dalam Penyelesaian | 318.795.209.382 | 199.261.363.809 | 0 | 0 | 518.056.573.191 | Construction |
| Aset Tetap Sewa | | | | | | |
| Guna Usaha | 44.635.960 | 0 | 0 | (44.635.960) | 0 | Lease Assets |
| Jumlah | 7.416.950.312.729 | 246.343.573.252 | 850.000 | (1.209.312.575) | 7.662.083.723.407 | Total |
| Acquisition Cost (continued) | | | | | | |
| Akumulasi Penyusutan | | | | | | |
| Jalan dan Jembatan | 3.794.263.013 | 822.382.484 | 0 | 0 | 4.616.645.498 | Road and Bridge |
| Bangunan Air | 11.053.058 | 5.067.546 | 0 | 0 | 16.120.604 | Waterworks |
| Instalasi | 4.599.644.572 | 1.825.704.579 | 0 | 0 | 6.425.349.151 | Installation |
| Bangunan Gedung | 194.792.790.268 | 25.960.132.403 | 0 | 1.039.466.511 | 221.792.389.182 | Building |
| Monumen | 2.028.333 | 1.005.000 | 0 | 0 | 3.033.333 | Monument |
| Rambu-rambu | 1.082.291 | 387.500 | 0 | 0 | 1.469.791 | Signs |
| Tugu Titik Kontrol/ | | | | | | |
| Pasti | 572.347.720 | 94.211.979 | 0 | 0 | 666.559.700 | Control Point |
| Alat Besar | 5.726.995.127 | 403.481.257 | 0 | 8.136.159 | 6.138.612.543 | Heavy Equipment |
| Alat Angkut | 22.741.665.984 | 1.615.262.331 | 0 | 827.654.737 | 25.184.583.051 | Vehicle |
| Workshop Tools and Measuring | | | | | | |
| Alat Bengkel dan Alat Ukur | 879.782.872 | 1.511.185.326 | 0 | 0 | 2.390.968.198 | Equipment |
| Office Equipment, Housekeeping | | | | | | |
| Alat Kantor dan Rumah Tangga | 127.926.639.641 | 19.855.821.877 | 0 | 231.298.028 | 148.013.759.546 | Housekeeping |
| Studio Equipment, Communication, and Transmitter | | | | | | |
| Alat Studio, Komunikasi dan Pemancar | 13.104.093.437 | 2.476.300.814 | 0 | 3.753.751 | 15.584.148.002 | Medical and Health |
| Medical and Health | | | | | | |
| Alat Kedokteran dan Kesehatan | 7.916.379.182 | 7.656.054.134 | 0 | 0 | 15.572.433.316 | Equipment |
| Laboratory | | | | | | |
| Alat Laboratorium | 62.227.371.632 | 35.206.828.906 | 0 | 0 | 97.434.200.538 | Equipment |
| Equipment | | | | | | |
| Koleksi Buku/ Perpustakaan | 22.069.146.121 | 1.743.554.441 | 0 | 0 | 23.812.700.563 | Library Books |
| Library Books | | | | | | |
| Barang Bercorak | | | | | | |
| Patterned Item of Art/ Culture/ | | | | | | |
| Kesenian/ Kebudayaan/ Olahraga | 1.851.006.841 | 2.782.054.510 | 0 | 0 | 4.633.061.350 | Sports |
| Komputer | 63.279.988.370 | 14.171.350.507 | 0 | 363.833.442 | 77.815.172.319 | Computer |
| Alat Pengeboran | 1.749.999 | 0 | 0 | 0 | 1.749.999 | Drilling Tools |
| Drilling Tools | | | | | | |
| Alat Keselamatan Kerja | 6.683.327 | 7.350.125 | 0 | 0 | 14.033.451 | Safety Equipment |
| Alat Peraga | 210.449.490 | 13.591.912 | 0 | 0 | 224.041.403 | Visual Aids |
| Visual Aids | | | | | | |
| Process Equipment/ | | | | | | |
| Peralatan Proses/ Produksi | 1.287.136.247 | 149.371.262 | 0 | 94.678.202 | 1.531.185.710 | Production |
| Jumlah | 533.002.297.525 | 116.301.098.893 | 0 | 2.568.820.830 | 651.872.217.248 | Total |
| Nilai Buku | 6.883.948.015.204 | | | | 7.010.211.506.159 | Book Value |

10. ASET TETAP (lanjutan)
10. FIXED ASSETS (continued)

| | 2011 | | | | | |
|---|---|---------------------------------|-----------------------------------|---|---------------------------------------|---|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Reklasifikasi/ Penyesuaian/ <i>Reclasifications/ Adjustment</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Harga Perolehan | | | | | | |
| Tanah | 5.833.586.892.000 | 0 | 0 | 0 | 5.833.586.892.000 | <i>Land</i> |
| Jalan dan Jembatan | 15.142.691.607 | 1.304.958.125 | 0 | 0 | 16.447.649.732 | <i>Road and Bridge</i> |
| Bangunan Air | 90.000.925 | 11.350.000 | 0 | 0 | 101.350.925 | <i>Waterworks</i> |
| Instalasi | 9.715.889.657 | 4.939.439.292 | 0 | (75.212.500) | 14.580.116.449 | <i>Intallation</i> |
| Bangunan Gedung | 400.076.145.001 | 143.564.932.325 | 0 | 72.812.717.935 | 616.453.795.261 | <i>Building</i> |
| Monumen | 20.100.000 | 2.500.000 | 0 | 0 | 22.600.000 | <i>Monument</i> |
| Rambu-rambu | 1.050.000 | 1.550.000 | 0 | 0 | 2.600.000 | <i>Signs</i> |
| Tugu Titik Kontrol/ Pati | 714.828.413 | 5.400.000 | 0 | 0 | 720.228.412 | <i>Control Point</i> |
| Alat Besar | 8.496.623.836 | 2.193.940.097 | 0 | (3.286.338.910) | 7.404.225.023 | <i>Heavy Equipment</i> |
| Alat Angkut | 26.090.954.962 | 2.890.962.540 | 0 | (2.060.391.108) | 26.921.526.394 | <i>Vehicle</i> |
| Alat Bengkel dan Alat Ukur | 918.745.565 | 5.821.184.401 | 0 | 0 | 6.739.929.966 | <i>Workshop Tools and Measuring Equipment</i> |
| Alat Kantor dan Rumah Tangga | 164.996.054.988 | 73.236.860.400 | 14.497.600 | (27.134.806.160) | 211.083.611.628 | <i>Office Equipment, Housekeeping</i> |
| Alat Studio, Komunikasi dan Pemancar | 16.488.112.621 | 2.969.173.272 | 0 | (45.134.000) | 19.412.151.894 | <i>Studio Equipment, Communication, and Transmitter</i> |
| Alat Kedokteran dan Kesehatan | 9.164.889.999 | 27.047.357.918 | 0 | 0 | 36.212.247.917 | <i>Medical and Health Equipment</i> |
| Alat Laboratorium | 74.186.978.551 | 95.886.893.141 | 0 | (89.595.182) | 169.984.276.510 | <i>Laboratory Equipment</i> |
| Koleksi Buku/ Perpustakaan | 22.117.046.948 | 1.738.364.987 | 8.883.265 | (774.775) | 23.845.753.895 | <i>Library Books</i> |
| Barang Bercorak Kesenian/ Kebudayaan/ Olahraga | 2.317.614.729 | 9.705.826.245 | 0 | 0 | 12.023.440.974 | <i>Patterned Item of Art/ Culture/ Sports</i> |
| Komputer | 74.128.107.016 | 25.900.455.289 | 0 | (298.339.416) | 99.730.222.888 | <i>Computer</i> |
| Alat Pengeboran | 1.750.000 | 0 | 0 | 0 | 1.750.000 | <i>Drilling Tools</i> |
| Alat Keselamatan Kerja | 7.252.500 | 27.693.000 | 0 | 0 | 34.945.500 | <i>Safety Equipment</i> |
| Alat Peraga | 212.738.300 | 50.466.776 | 0 | 0 | 263.205.076 | <i>Visual Aids</i> |
| Peralatan Proses/ Produksi | 814.549.717 | 1.723.397.225 | 0 | 0 | 2.537.946.942 | <i>Process Equipment/ Production</i> |
| Aset Tetap dalam Penyelesaian | 252.242.004.307 | 141.139.833.487 | 0 | (74.586.628.412) | 318.795.209.382 | <i>Construction in Progress</i> |
| Aset Tetap Sewa Guna Usaha | 0 | 44.635.960 | 0 | 0 | 44.635.960 | <i>Lease Assets</i> |
| Jumlah | 6.911.531.021.641 | 540.207.174.481 | 23.380.865 | (34.764.502.527) | 7.416.950.312.729 | <i>Total</i> |
| Akumulasi Penyusutan | | | | | | |
| Accumulated Depreciation | | | | | | |
| Jalan dan Jembatan | 3.024.679.062 | 769.583.952 | 0 | 0 | 3.794.263.013 | <i>Road and Bridge</i> |
| Bangunan Air | 6.411.137 | 4.641.921 | 0 | 0 | 11.053.058 | <i>Waterworks</i> |
| Instalasi | 2.882.739.053 | 1.716.905.519 | 0 | 0 | 4.599.644.572 | <i>Intallation</i> |
| Bangunan Gedung | 167.568.917.851 | 24.358.405.026 | 0 | 2.865.467.392 | 194.792.790.268 | <i>Building</i> |
| Monumen | 2.887.914 | 1.025.833 | 0 | (1.885.415) | 2.028.333 | <i>Monument</i> |
| Rambu-rambu | 1.049.999 | 32.292 | 0 | 0 | 1.082.291 | <i>Signs</i> |
| Saldo dipindahkan | 173.486.685.015 | 26.850.594.543 | 0 | 2.863.581.977 | 203.200.861.535 | <i>Carry forward</i> |

10. ASET TETAP (lanjutan)

10. FIXED ASSETS (continued)

| | 2011 | | | | | |
|--|----------------------------------|--------------------------|----------------------------|---|---|--|
| | Saldo Awal/ Beginning Balance | Penambahan/ Additions | Pengurangan/ Deductions | Reklasifikasi/ Penyesuaian/ Reclasifications/ Adjustment | Saldo Akhir/ Ending Balance | |
| Akumulasi Penyusutan (lanjutan) | | | | | Accumulated Depreciation (continued) | |
| Saldo pindahan | 173.486.685.015 | 26.850.594.543 | 0 | 2.863.581.977 | 203.200.861.535 | Forwarded Monument |
| Tugu Titik Kontrol/ | | | | | | |
| Pasti | 476.662.970 | 95.684.750 | 0 | 0 | 572.347.720 | Control Point |
| Alat Besar | 5.541.645.863 | 2.254.431.109 | 0 | (2.069.081.845) | 5.726.995.127 | Heavy Equipment |
| Alat Angkut | 21.063.195.237 | 3.185.853.801 | 0 | (1.507.383.054) | 22.741.665.984 | Vehicle |
| Alat Bengkel dan | | | | | | |
| Alat Ukur | 790.700.061 | 89.082.811 | 0 | 0 | 879.782.872 | Equipment |
| Alat Kantor dan | | | | | | |
| Rumah Tangga | 114.297.587.591 | 19.812.155.876 | 14.497.599 | (6.168.606.227) | 127.926.639.641 | Office Equipment, Housekeeping |
| Alat Studio, | | | | | | |
| Komunikasi dan | | | | | | |
| Pemancar | 11.027.838.846 | 2.079.682.108 | 0 | (3.427.518) | 13.104.093.437 | Studio Equipment, Communication, and Transmitter |
| Alat Kedokteran | | | | | | |
| dan Kesehatan | 6.444.248.209 | 1.472.130.974 | 0 | 0 | 7.916.379.182 | Medical and Health Equipment |
| Alat Laboratorium | 45.414.867.577 | 16.812.504.056 | 0 | 0 | 62.227.371.632 | Laboratory Equipment |
| Koleksi Buku/ | | | | | | |
| Perpustakaan | 19.960.449.328 | 2.113.345.700 | 3.874.134 | (774.774) | 22.069.146.121 | Library Books |
| Barang Bercorak | | | | | | |
| Kesenian/ | | | | | | |
| Kebudayaan/ | | | | | | |
| Olahraga | 1.418.470.005 | 432.536.835 | 0 | 0 | 1.851.006.841 | Sports |
| Komputer | 52.123.587.868 | 11.154.617.335 | 0 | 1.783.167 | 63.279.988.370 | Computer |
| Alat Pengeboran | 1.749.999 | 0 | 0 | 0 | 1.749.999 | Drilling Tools |
| Alat Keselamatan | | | | | | |
| Kerja | 6.256.452 | 426.875 | 0 | 0 | 6.683.327 | Safety Equipment |
| Alat Peraga | 209.502.415 | 947.075 | 0 | 0 | 210.449.490 | Visual Aids |
| Peralatan Proses/ | | | | | | |
| Produksi | 554.530.853 | 731.541.932 | 0 | 1.063.461 | 1.287.136.247 | Process Equipment/ Production |
| Jumlah | 452.817.978.290 | 87.085.535.780 | 18.371.733 | (6.882.844.812) | 533.002.297.525 | Total |
| Nilai Buku | 6.458.713.043.351 | | | | 6.883.948.015.204 | Book Value |

Aset tetap dalam laporan keuangan meliputi aset tetap awal Universitas dengan nilai yang disepakati oleh Badan Pengawasan Keuangan dan Pembangunan ("BPKP") sesuai dengan Laporan Daftar Barang Milik/ Kekayaan Negara ("BMKN") Universitas Indonesia per tanggal 1 Desember 2001. Sejak tahun 2002 pembelian aset tetap dicatat atas dasar nilai perolehannya.

Sebagian tanah dan bangunan telah dilakukan penilaian oleh Kantor Wilayah VII Direktorat Jenderal Kekayaan Negara, Departemen Keuangan Republik Indonesia sesuai dengan laporan No. S-523/WKN.7/KLN.01/2009 tanggal 28 April 2009.

Fixed assets in the financial statements comprise of beginning balance of fixed assets of the University, based on the Report List of State Property ("BMKN") report that was approved by the State Development Audit Agency ("BPKP") dated December 1, 2001. The fixed assets acquired starting from 2002 were recorded at the acquisition cost.

Part of land and building have been revalued by the Regional Office of Directorate General VII of the State Property, Ministry of Finance of the Republic of Indonesia in accordance with report No. S-523/WKN.7/KLN.01/2009, dated April 28, 2009.

10. ASET TETAP (lanjutan)

Hasil penilaian aset tersebut adalah sebagai berikut:

| | Nilai Buku/ Carrying Value | Nilai Appraisal/ Appraisal Value | Selisih/ Differences | |
|-------|-------------------------------|-------------------------------------|-------------------------|------|
| Tanah | 103.122.306.500 | 5.833.586.892.000 | 5.730.464.585.500 | Land |

11. ASET LAIN-LAIN

| | 2012 | 2011 | |
|------------------------------|------------------------------|------------------------------|----------------------------------|
| Dana Abadi | 21.306.750.000 | 20.673.540.000 | <i>Endowment Fund</i> |
| Dana Terikat Temporer | 9.437.600.000 | 7.767.850.000 | <i>Temporary Restricted Fund</i> |
| Beban Tangguhan | 1.841.805.829 | 1.188.806.960 | <i>Deferred Expenses</i> |
| Uang Jaminan | 779.529.638 | 1.042.699.089 | <i>Deposits</i> |
| Uang Muka | 0 | 5.052.706.683 | <i>Advance Payment</i> |
| Lain-lain | 229.812.118 | 1.056.074.498 | <i>Others</i> |
| Jumlah Aset Lain-lain | <u>33.595.497.585</u> | <u>36.781.677.230</u> | Total Other Assets |

a. Dana Abadi

Dana abadi merupakan suatu program penghimpunan dana dimana hasil investasinya akan dimanfaatkan untuk membantu pengembangan pendidikan dan pembelajaran yang berlangsung di Universitas. Dana ini ditetapkan peruntukannya oleh pemberi sumbangan dan disimpan dalam bentuk deposito berjangka.

Sesuai dengan keputusan pada rapat bersama tanggal 9 Januari 2012 di Universitas, Jakarta, antara Universitas dengan Tokyo Foundation ("TF"), disepakati bahwa deposito Sasakawa sebesar USD 300.000,- diubah menjadi deposito dalam mata uang Rupiah.

Rincian dana abadi adalah sebagai berikut:

| | 2012 |
|---|-----------------------|
| Sasakawa | |
| Rupiah | |
| PT. Bank Negara Indonesia (Persero) Tbk. | 2.838.900.000 |
| Dolar Amerika Serikat | |
| PT. Bank Negara Indonesia (Persero) Tbk. | 8.267.850.000 |
| Jumlah Sasakawa | 11.106.750.000 |

10. FIXED ASSETS (continued)

The results of the valuation of assets are as follows:

| | 2012 | 2011 | |
|------------------------------|------------------------------|------------------------------|----------------------------------|
| Dana Abadi | 21.306.750.000 | 20.673.540.000 | <i>Endowment Fund</i> |
| Dana Terikat Temporer | 9.437.600.000 | 7.767.850.000 | <i>Temporary Restricted Fund</i> |
| Beban Tangguhan | 1.841.805.829 | 1.188.806.960 | <i>Deferred Expenses</i> |
| Uang Jaminan | 779.529.638 | 1.042.699.089 | <i>Deposits</i> |
| Uang Muka | 0 | 5.052.706.683 | <i>Advance Payment</i> |
| Lain-lain | 229.812.118 | 1.056.074.498 | <i>Others</i> |
| Jumlah Aset Lain-lain | <u>33.595.497.585</u> | <u>36.781.677.230</u> | Total Other Assets |

a. Endowment Fund

Endowment Fund is a collection program in which the investment fund is utilized to assist the development of education and learning at the University. This funding allocation is determined by the donors and invested in the form of time deposits.

As the result of meeting held on January 9, 2012 at the University in Jakarta, the University and the Tokyo Foundation ("TF") agreed that the Sasakawa deposit of USD 300.000,- converted into deposits in local currency.

Detail of endowment fund are as follows:

| | 2012 | | 2011 | |
|---|-----------------------|--|---|-----------------------|
| Sasakawa | | | Sasakawa | |
| Rupiah | | | Rupiah | |
| PT. Bank Negara Indonesia (Persero) Tbk. | 2.838.900.000 | | PT. Bank Negara Indonesia (Persero) Tbk. | 0 |
| United States Dollar | | | United States Dollar | |
| PT. Bank Negara Indonesia (Persero) Tbk. | 8.267.850.000 | | PT. Bank Negara Indonesia (Persero) Tbk. | 10.473.540.000 |
| Jumlah Sasakawa | 11.106.750.000 | | Total Sasakawa | 10.473.540.000 |

11. ASET LAIN-LAIN (lanjutan)

a. Dana Abadi (lanjutan)

| | 2012 |
|--|-----------------------|
| Hibah Indofood | |
| Rupiah | |
| PT. Bank Tabungan Negara (Persero) Tbk. | 4.700.000.000 |
| Jumlah Hibah Indofood | 4.700.000.000 |
| Yayasan Bakti Iluni | |
| Rupiah | |
| PT. Bank Negara Indonesia (Persero) Tbk. | 5.500.000.000 |
| Jumlah Yayasan Bakti Iluni | 5.500.000.000 |
| Jumlah Dana Abadi | 21.306.750.000 |

Kisaran tingkat suku bunga efektif deposito berjangka per tahun adalah sebagai berikut:

| | 2012 |
|------------------|---------------|
| Mata Uang Rupiah | 5,42% - 5,92% |
| Mata Uang Asing | 0,99% - 1,02% |

b. Dana Terikat Temporer

Dana terikat temporer merupakan suatu program penghimpunan dana dimana hasil investasinya akan dimanfaatkan untuk membantu pengembangan pendidikan dan pembelajaran yang berlangsung di Universitas. Dana ini ditetapkan peruntukannya oleh pemberi sumbangan dan disimpan dalam bentuk deposito berjangka.

Rincian dana terikat temporer adalah sebagai berikut:

| | 2012 |
|--|----------------------|
| Yayasan Johanna Ridder | |
| Dolar Amerika Serikat | |
| PT. Bank Negara Indonesia (Persero) Tbk. | 5.802.000.000 |
| Jumlah Yayasan Johanna Ridder | 5.802.000.000 |

11. OTHER ASSETS (continued)

a. Endowment Fund (continued)

| | 2011 | |
|--|-----------------------|--|
| Indofood Grants | | |
| Rupiah | | |
| PT. Bank Tabungan Negara (Persero) Tbk. | 4.700.000.000 | |
| Total Indofood Grants | 4.700.000.000 | |
| Bakti Iluni Foundation | | |
| Rupiah | | |
| PT. Bank Negara Indonesia (Persero) Tbk. | 5.500.000.000 | |
| Total Bakti Iluni Foundation | 5.500.000.000 | |
| Endowment Fund | 20.673.540.000 | |

Range of effective interest rates per annum of time deposits are as follows:

| | 2011 | |
|------------------|-------------|--|
| Rupiah Currency | 5,75% - 6% | |
| Foreign Currency | 3,5% - 4,5% | |

b. Temporary Restricted Fund

Temporary restricted fund is a collection program in which the investment fund is utilized to assist the development of education and learning at the University. This funding allocation is determined by the donors and invested in the form of time deposits.

Detail of temporary restricted fund are as follows:

| | 2011 | |
|--|----------------------|--|
| Johanna Ridder Foundation | | |
| United States Dollar | | |
| PT. Bank Negara Indonesia (Persero) Tbk. | 5.440.800.000 | |
| Total Johanna Ridder Foundation | 5.440.800.000 | |

11. ASET LAIN-LAIN (lanjutan)

b. Dana Terikat Temporer (lanjutan)

| | 2012 | 2011 | |
|---|-----------------------------|-----------------------------|---|
| Dana Wisudawan | | | Graduate Fund |
| Rupiah | | | Rupiah |
| PT. Bank Negara Indonesia (Persero) Tbk. | 3.635.600.000 | 2.327.050.000 | PT. Bank Negara Indonesia (Persero) Tbk. |
| Jumlah Dana Wisudawan | <u>3.635.600.000</u> | <u>2.327.050.000</u> | <i>Total Graduate Fund</i> |
| Jumlah Dana Terikat Temporer | <u>9.437.600.000</u> | <u>7.767.850.000</u> | Total Temporary Restricted Fund |
| Kisaran tingkat suku bunga efektif deposito berjangka per tahun adalah sebagai berikut: | | | <i>Range of effective interest rates per annum of time deposits are as follows:</i> |
| | 2012 | 2011 | |
| Mata Uang Rupiah | 5,42% | 5,25% - 15% | <i>Rupiah Currency</i> |
| Mata Uang Asing | 0,49% | 0,73% - 14% | <i>Foreign Currency</i> |

12. HUTANG PAJAK

12. TAXES PAYABLE

| | 2012 | 2011 | |
|------------------------------|------------------------------|------------------------------|--------------------------------|
| Pajak Pertambahan Nilai | 3.596.373.300 | 1.688.765.636 | <i>Value Added Tax</i> |
| Pajak Penghasilan Pasal 21 | 14.564.580.933 | 13.874.515.633 | <i>Income Tax Article 21</i> |
| Pajak Penghasilan Pasal 22 | 6.470.609 | 16.978.497 | <i>Income Tax Article 22</i> |
| Pajak Penghasilan Pasal 23 | 473.134.459 | 299.701.289 | <i>Income Tax Article 23</i> |
| Pajak Penghasilan Pasal 25 | 0 | 2.878.271 | <i>Income Tax Article 25</i> |
| Pajak Penghasilan Pasal 26 | 0 | 26.077.500 | <i>Income Tax Article 26</i> |
| Pajak Penghasilan Pasal 4(2) | 0 | 343.485.514 | <i>Income Tax Article 4(2)</i> |
| Jumlah Hutang Pajak | <u>18.640.559.301</u> | <u>16.252.402.340</u> | Total Taxes Payable |

13. BIAYA YANG MASIH HARUS DIBAYAR

13. ACCRUED EXPENSES

| | 2012 | 2011 | |
|--|-----------------------------|------------------------------|-------------------------------------|
| Gaji dan Honor | 612.128.677 | 913.936.076 | <i>Salaries and Fees</i> |
| Utility dan Komunikasi | 0 | 202.974.851 | <i>Utilities and Communications</i> |
| Lain-lain | 5.946.898.702 | 16.879.139.394 | <i>Others</i> |
| Jumlah Biaya Yang Masih Harus Dibayar | <u>6.559.027.379</u> | <u>17.996.050.321</u> | Total Accrued Expenses |

14. HUTANG LAIN-LAIN

14. OTHER PAYABLES

| | 2012 | 2011 | |
|--------------------------------|------------------------------|------------------------------|------------------------------------|
| Jangka Pendek | | | Current |
| Uang Titipan | 35.678.902.366 | 16.574.927.504 | <i>Third Parties Payables</i> |
| Hutang Pemasok | 5.347.659.832 | 17.835.616.715 | <i>Supplier Payables</i> |
| Lain-lain | 9.159.079.857 | 7.277.833.965 | <i>Others</i> |
| Jumlah Jangka Pendek | <u>50.185.642.055</u> | <u>41.688.378.184</u> | <i>Total Current</i> |
| Jangka Panjang | | | Non-Current |
| Kewajiban Jangka Panjang | | | <i>Other Long Term Liabilities</i> |
| Lainnya | 499.651.300 | 1.285.134.179 | |
| Jumlah Jangka Panjang | <u>499.651.300</u> | <u>1.285.134.179</u> | <i>Total Non-Current</i> |
| Jumlah Hutang Lain-lain | <u>50.685.293.355</u> | <u>42.973.512.363</u> | Total Other Payables |

15. PENDAPATAN DITERIMA DI MUKA

15. UNEARNED REVENUES

| | 2012 | 2011 | |
|---|------------------------------|------------------------------|--------------------------------|
| Sewa Ruangan | | | <i>Room Rental</i> |
| Perpustakaan | 50.000.000.000 | 50.000.000.000 | <i>Library</i> |
| Amortisasi | (4.166.666.669) | (2.314.814.817) | <i>Amortization</i> |
| | <u>45.833.333.331</u> | <u>47.685.185.183</u> | |
| Sewa Lainnya | 414.496.210 | 681.254.127 | <i>Other Rents</i> |
| Jumlah Pendapatan Diterima di Muka | <u>46.247.829.541</u> | <u>48.366.439.310</u> | Total Unearned Revenues |

Pendapatan diterima di muka atas sewa ruangan merupakan pendapatan diterima di muka atas sewa ruangan Perpustakaan pusat oleh PT. Bank Negara Indonesia Tbk. selama 27 tahun, terhitung mulai bulan Oktober 2010 (lihat catatan No. 26.c. atas laporan keuangan).

Unearned revenue is the down payment from PT. Bank Negara Indonesia Tbk. for rent building in Library center for 27 years, started from October 2010 (see notes No. 26.c. to the financial statements).

16. KEWAJIBAN IMBALAN PASCAKERJA

16. POST-EMPLOYMENT BENEFITS OBLIGATION

Penilaian atas biaya manfaat karyawan sesuai dengan PSAK 24 (Revisi 2010) dilakukan oleh aktuaris independen PT. Padma Radya Aktuaria sesuai dengan laporan No. 400/II/13/PRA-RM tanggal 18 Februari 2013 dengan menggunakan metode "Projected Unit Credit". Berdasarkan hasil penilaian aktuaria tersebut, kewajiban program manfaat karyawan yang diestimasi adalah sebagai berikut:

Assessment of the cost of employee benefits in accordance with SFAS 24 (Revised 2010) conducted by an independent actuary of PT. Padma Radya Aktuaria No. 400/II/13/PRA-RM dated February 18, 2013 by using the "Projected Unit Credit". The results of the actuarial valuation liability program benefits employees who are estimated as follows:

16. KEWAJIBAN IMBALAN PASCAKERJA(lanjutan)

| | 2012 | 2011 | |
|-------------------------------------|-----------------------|-----------------------|---|
| Saldo Awal | | | <i>Beginning Balance</i> |
| Kewajiban Imbalan Pascakerja | 19.160.870.606 | 12.550.375.485 | <i>Post-Employment Benefits Obligation</i> |
| Biaya Jasa Lalu | 1.257.135.285 | (3.310.925.493) | <i>Past Service Cost</i> |
| Biaya Jasa Kini | 7.889.625.092 | 4.245.261.892 | <i>Current Service Cost</i> |
| Biaya Bunga | 1.324.132.303 | 813.501.579 | <i>Interest Cost</i> |
| Ekspektasi Pembayaran Manfaat | (429.318.709) | (401.319.342) | <i>Expected Benefit Payment</i> |
| (Laba) Rugi Aktuarial | 6.022.227.096 | 5.263.976.485 | <i>Actuarial (Gains) Losses</i> |
| Saldo Akhir | | | <i>Ending Balance</i> |
| Kewajiban Imbalan Pascakerja | 35.224.671.673 | 19.160.870.606 | <i>Post-Employment Benefits Obligation</i> |

Nilai sekarang kewajiban masa lalu dihitung dengan menggunakan asumsi aktuarial sebagai berikut:

| | 2012 | 2011 | |
|----------------------------|--|--|------------------------------|
| Tingkat Diskonto per Tahun | 6% | 7% | <i>Discount Rate</i> |
| Tingkat Kenaikan Gaji | 8% | 8% | <i>Salary Increment Rate</i> |
| Tingkat Kematian | TMI | TMI | <i>Mortality Rate</i> |
| Usia Pensiun Normal | 65 tahun untuk Dosen, 56 tahun jabatan lainnya/ <i>65 years for Lecture, 56 years other position</i> | 65 tahun untuk Dosen, 56 tahun jabatan lainnya/ <i>65 years for Lecture, 56 years other position</i> | <i>Normal Retirement Age</i> |

17. ASET NETO TIDAK TERIKAT

Aset neto tidak terikat berasal dari pendapatan biaya pendidikan, APBN, penelitian, seminar dan pelatihan dan lain-lain.

Rincian mutasi aset neto tidak terikat adalah sebagai berikut:

| | 2012 | 2011 | |
|--------------------|--------------------------|--------------------------|------------------------------|
| Saldo Awal | 2.037.201.661.747 | 1.519.529.610.217 | <i>Beginning Balance</i> |
| Penambahan | 1.829.180.572.809 | 1.851.579.476.244 | <i>Additions</i> |
| Pengurangan | (1.457.525.641.605) | (1.333.907.424.714) | <i>Deductions</i> |
| Penyesuaian | (3.802.190.482) | 0 | <i>Adjustments</i> |
| Saldo Akhir | 2.405.054.402.469 | 2.037.201.661.747 | <i>Ending Balance</i> |

16. POST-EMPLOYMENT BENEFITS OBLIGATION (continued)

| | 2012 | 2011 | |
|-------------------------------------|-----------------------|-----------------------|---|
| Saldo Awal | | | <i>Beginning Balance</i> |
| Kewajiban Imbalan Pascakerja | 19.160.870.606 | 12.550.375.485 | <i>Post-Employment Benefits Obligation</i> |
| Biaya Jasa Lalu | 1.257.135.285 | (3.310.925.493) | <i>Past Service Cost</i> |
| Biaya Jasa Kini | 7.889.625.092 | 4.245.261.892 | <i>Current Service Cost</i> |
| Biaya Bunga | 1.324.132.303 | 813.501.579 | <i>Interest Cost</i> |
| Ekspektasi Pembayaran Manfaat | (429.318.709) | (401.319.342) | <i>Expected Benefit Payment</i> |
| (Laba) Rugi Aktuarial | 6.022.227.096 | 5.263.976.485 | <i>Actuarial (Gains) Losses</i> |
| Saldo Akhir | | | <i>Ending Balance</i> |
| Kewajiban Imbalan Pascakerja | 35.224.671.673 | 19.160.870.606 | <i>Post-Employment Benefits Obligation</i> |

The present value of the past liabilities are calculated using actuarial assumptions as follows:

17. UNRESTRICTED NET ASSETS

Unrestricted net assets is derived from tuition fee income, APBN, research, seminars and training and others.

Detail of mutation in unrestricted net assets are as follows:

| | 2012 | 2011 | |
|--------------------|--------------------------|--------------------------|------------------------------|
| Saldo Awal | 2.037.201.661.747 | 1.519.529.610.217 | <i>Beginning Balance</i> |
| Penambahan | 1.829.180.572.809 | 1.851.579.476.244 | <i>Additions</i> |
| Pengurangan | (1.457.525.641.605) | (1.333.907.424.714) | <i>Deductions</i> |
| Penyesuaian | (3.802.190.482) | 0 | <i>Adjustments</i> |
| Saldo Akhir | 2.405.054.402.469 | 2.037.201.661.747 | <i>Ending Balance</i> |

18. ASET NETO TERIKAT TEMPORER

Aset neto terikat temporer berasal dari penelitian, beasiswa, hibah/ sumbangan.

Rincian mutasi aset neto tidak terikat adalah sebagai berikut:

| | 2012 | 2011 | |
|--------------------|------------------------------|------------------------------|------------------------------|
| Saldo Awal | 35.968.389.979 | 25.066.130.789 | <i>Beginning Balance</i> |
| Penambahan | 49.079.476.451 | 16.907.358.988 | <i>Additions</i> |
| Pengurangan | (5.938.565.177) | (6.005.099.798) | <i>Deductions</i> |
| Penyesuaian | 0 | 0 | <i>Adjustments</i> |
| Saldo Akhir | <u>79.109.301.253</u> | <u>35.968.389.979</u> | <i>Ending Balance</i> |

19. ASET NETO TERIKAT PERMANEN

Rincian mutasi aset neto terikat permanen adalah sebagai berikut:

| | 2012 | 2011 | |
|--------------------|---------------------------------|---------------------------------|------------------------------|
| Saldo Awal | 5.852.174.664.000 | 5.852.085.729.000 | <i>Beginning Balance</i> |
| Penambahan | 514.710.000 | 88.935.000 | <i>Additions</i> |
| Pengurangan | 0 | 0 | <i>Deductions</i> |
| Penyesuaian | 0 | 0 | <i>Adjustments</i> |
| Saldo Akhir | <u>5.852.689.374.000</u> | <u>5.852.174.664.000</u> | <i>Ending Balance</i> |

20. PENDAPATAN TIDAK TERIKAT

| | 2012 | 2011 | |
|--|--------------------------|--------------------------|---|
| Pendapatan Operasional | | | Operating Revenues |
| Pendidikan | 917.137.485.949 | 776.040.779.534 | <i>Education</i> |
| Penelitian | 54.570.542.542 | 34.776.535.352 | <i>Research</i> |
| Seminar dan Pelatihan | 79.663.541.043 | 63.094.868.080 | <i>Seminars and Training</i> |
| Lain-lain | 121.160.603.328 | 185.417.260.342 | <i>Others</i> |
| Jumlah Pendapatan Operasional | <u>1.172.532.172.862</u> | <u>1.059.329.443.308</u> | <i>Total Operating Revenues</i> |
| Pendapatan Dana APBN | | | APBN Fund Revenues |
| Anggaran DIPA | 536.143.005.238 | 607.384.430.987 | <i>DIPA Budget Returns of DIPA</i> |
| Pengembalian Anggaran DIPA | (12.081.831) | 0 | <i>Budget Previous Year of Returns of DIPA Budget</i> |
| Pengembalian Anggaran DIPA Tahun Yang Lalu | (6.812.095.921) | 0 | |
| Jumlah Pendapatan Dana APBN | <u>529.318.827.486</u> | <u>607.384.430.987</u> | <i>Total APBN Fund Revenues</i> |

18. TEMPORARY RESTRICTED NET ASSETS

Temporary restricted net assets come from research, scholarship, grants/ donation.

Detail of mutation in temporary restricted net assets are as follows:

| | 2011 | |
|--------------------|------------------------------|------------------------------|
| Saldo Awal | 25.066.130.789 | <i>Beginning Balance</i> |
| Penambahan | 16.907.358.988 | <i>Additions</i> |
| Pengurangan | (6.005.099.798) | <i>Deductions</i> |
| Penyesuaian | 0 | <i>Adjustments</i> |
| Saldo Akhir | <u>35.968.389.979</u> | <i>Ending Balance</i> |

19. PERMANENT RESTRICTED NET ASSETS

Detail of mutation in permanent restricted net assets are as follows:

| | 2011 | |
|--------------------|---------------------------------|------------------------------|
| Saldo Awal | 5.852.085.729.000 | <i>Beginning Balance</i> |
| Penambahan | 88.935.000 | <i>Additions</i> |
| Pengurangan | 0 | <i>Deductions</i> |
| Penyesuaian | 0 | <i>Adjustments</i> |
| Saldo Akhir | <u>5.852.174.664.000</u> | <i>Ending Balance</i> |

20. UNRESTRICTED REVENUES

| | 2012 | 2011 | |
|--|--------------------------|--------------------------|---|
| Pendapatan Operasional | | | Operating Revenues |
| Pendidikan | 917.137.485.949 | 776.040.779.534 | <i>Education</i> |
| Penelitian | 54.570.542.542 | 34.776.535.352 | <i>Research</i> |
| Seminar dan Pelatihan | 79.663.541.043 | 63.094.868.080 | <i>Seminars and Training</i> |
| Lain-lain | 121.160.603.328 | 185.417.260.342 | <i>Others</i> |
| Jumlah Pendapatan Operasional | <u>1.172.532.172.862</u> | <u>1.059.329.443.308</u> | <i>Total Operating Revenues</i> |
| Pendapatan Dana APBN | | | APBN Fund Revenues |
| Anggaran DIPA | 536.143.005.238 | 607.384.430.987 | <i>DIPA Budget Returns of DIPA</i> |
| Pengembalian Anggaran DIPA | (12.081.831) | 0 | <i>Budget Previous Year of Returns of DIPA Budget</i> |
| Pengembalian Anggaran DIPA Tahun Yang Lalu | (6.812.095.921) | 0 | |
| Jumlah Pendapatan Dana APBN | <u>529.318.827.486</u> | <u>607.384.430.987</u> | <i>Total APBN Fund Revenues</i> |

20. PENDAPATAN TIDAK TERIKAT (lanjutan)

| | 2012 | 2011 | |
|--|---------------------------------------|---------------------------------------|---|
| Pendapatan Hibah/ Sumbangan | | | Grants/ Donations Revenues |
| Pemerintah/ BUMN | 22.477.211.829 | 64.369.067.769 | Government/ BUMN |
| Swasta Nasional | 24.285.441.380 | 49.443.384.132 | National Private |
| Lain-lain | 24.369.923.421 | 23.013.051.369 | Others |
| Jumlah Pendapatan Hibah/Sumbangan | <hr/> 71.132.576.630 | <hr/> 136.825.503.270 | <i>Total Grants/Donations Revenues</i> |
| Pendapatan Lain-lain | | | Other Revenues |
| Jasa Giro | 6.494.734.350 | 7.499.148.136 | Giro Interest |
| Bunga Deposito | 33.480.796.417 | 29.942.915.909 | Deposit Interest |
| Lain-lain | 10.204.089.208 | 4.552.227.157 | Others |
| Jumlah Pendapatan Lain-lain | <hr/> 50.179.619.975 | <hr/> 41.994.291.202 | <i>Total Other Revenues</i> |
| Aset Neto yang Berakhir Pembatasannya | | | Net Assets Ended of Restrictions |
| Terikat Temporer | | | Temporary Restricted |
| Operasional | 5.932.236.477 | 6.005.099.798 | Operating |
| Lain-lain | 6.328.700 | 0 | Others |
| Jumlah Aset Neto yang Berakhir Pembatasannya | <hr/> 5.938.565.177 | <hr/> 6.005.099.798 | <i>Total Net Assets Ended of Restrictions</i> |
| Jumlah Pendapatan Tidak Terikat | <hr/> <u>1.829.101.762.130</u> | <hr/> <u>1.851.538.768.565</u> | Total Unrestricted Revenues |

21. BEBAN TIDAK TERIKAT

| | 2012 | 2011 | |
|--|-------------------------|-------------------------|---|
| Beban Operasional | | | Operating Expenses |
| Pendidikan | 883.911.671.322 | 824.321.670.143 | Education |
| Penelitian | 95.226.633.611 | 38.481.435.350 | Research |
| Seminar dan Pelatihan | 22.522.196.434 | 26.633.411.487 | Seminars and Training |
| Penunjang Pendidikan | 126.556.971.535 | 142.896.358.659 | Supporting Education |
| Beasiswa | 125.158.910.246 | 92.976.617.079 | Scholarships |
| Kegiatan Mahasiswa | 14.952.773.865 | 15.613.462.743 | Student Activities |
| Penyelenggaraan Wisuda/ Dies Natalis | 5.770.407.586 | 6.830.586.752 | Event of Graduation/ Dies Natalist |
| Lain-lain | 35.676.010.463 | 76.418.255.931 | Others |
| Jumlah Beban Operasional | <hr/> 1.309.775.575.062 | <hr/> 1.224.171.798.144 | <i>Total Operating Expenses</i> |
| Beban Penyusutan dan Amortisasi | | | Depreciation and Amortization Expenses |
| Penyusutan | 117.704.892.516 | 81.951.411.446 | Depreciation |
| Amortisasi | 368.662.954 | 694.643.502 | Amortization |
| Jumlah Beban Penyusutan dan Amortisasi | <hr/> 118.073.555.470 | <hr/> 82.646.054.948 | <i>Total Depreciation and Amortization Expenses</i> |

20. UNRESTRICTED REVENUES (continued)

| | 2012 | 2011 | |
|---|------|------|---|
| Total Grants/Donations Revenues | | | Total Grants/Donations Revenues |
| Government/ BUMN | | | Government/ BUMN |
| National Private | | | National Private |
| Others | | | Others |
| <i>Total Grants/Donations Revenues</i> | | | |
| Other Revenues | | | Other Revenues |
| Giro Interest | | | Giro Interest |
| Deposit Interest | | | Deposit Interest |
| Others | | | Others |
| <i>Total Other Revenues</i> | | | |
| Net Assets Ended of Restrictions | | | Net Assets Ended of Restrictions |
| Temporary Restricted | | | Temporary Restricted |
| Operating | | | Operating |
| Others | | | Others |
| <i>Total Net Assets Ended of Restrictions</i> | | | |
| Total Unrestricted Revenues | | | Total Unrestricted Revenues |

21. UNRESTRICTED EXPENSES

| | 2012 | 2011 | |
|---|------|------|---|
| Operating Expenses | | | Operating Expenses |
| Education | | | Education |
| Research | | | Research |
| Seminars and Training | | | Seminars and Training |
| Supporting Education | | | Supporting Education |
| Scholarships | | | Scholarships |
| Student Activities | | | Student Activities |
| Event of Graduation/ Dies Natalist | | | Event of Graduation/ Dies Natalist |
| Others | | | Others |
| <i>Total Operating Expenses</i> | | | |
| Depreciation and Amortization Expenses | | | Depreciation and Amortization Expenses |
| Depreciation | | | Depreciation |
| Amortization | | | Amortization |
| <i>Total Depreciation and Amortization Expenses</i> | | | |

21. BEBAN TIDAK TERIKAT (lanjutan)

21. UNRESTRICTED EXPENSES (*continued*)

| | <u>2012</u> | <u>2011</u> | |
|--|---------------------------------|---------------------------------|--|
| Beban Lain-lain | | | Other Expenses |
| Bunga dan Administrasi | | | <i>Interest and Bank Administration</i> |
| Bank | 934.093.591 | 853.937.990 | <i>Others</i> |
| Lain-lain | 28.742.417.482 | 26.235.633.632 | |
| Jumlah Beban Lain-lain | <u>29.676.511.073</u> | <u>27.089.571.622</u> | <i>Total Other Expenses</i> |
| Jumlah Beban Tidak Terikat | <u>1.457.525.641.605</u> | <u>1.333.907.424.714</u> | Total Unrestricted Expenses |
| 22. PENDAPATAN TERIKAT TEMPORER | | | 22. TEMPORARY RESTRICTED REVENUES |
| | <u>2012</u> | <u>2011</u> | |
| Pendapatan Operasional | | | Operating Revenues |
| Seminar dan Pelatihan | 162.721.473 | 608.985.197 | <i>Seminars and Training</i> |
| Lain-lain | 3.180.165.744 | 3.432.261.586 | <i>Others</i> |
| Jumlah Pendapatan Operasional | <u>3.342.887.217</u> | <u>4.041.246.783</u> | <i>Total Operating Revenues</i> |
| Pendapatan Hibah/ Sumbangan | | | Grants/ Donations Revenues |
| Beasiswa | 45.634.426.190 | 12.488.180.000 | <i>Scholarships</i> |
| Jumlah Pendapatan Hibah/ Sumbangan | <u>45.634.426.190</u> | <u>12.488.180.000</u> | <i>Total Grants/ Donations Revenues</i> |
| Pendapatan Lain-lain | | | Other Revenues |
| Jasa Giro | 40.564.283 | 44.530.730 | <i>Giro Interest</i> |
| Bunga Deposito | 44.946.767 | 251.271.189 | <i>Deposit Interest</i> |
| Lain-lain | 16.651.994 | 82.130.286 | <i>Others</i> |
| Jumlah Pendapatan Lain-lain | <u>102.163.044</u> | <u>377.932.205</u> | <i>Total Other Revenues</i> |
| Aset Neto Terbebaskan dari Pembatasan | | | Net Assets Released from Restrictions |
| Operasional | (5.932.236.477) | (6.005.099.798) | <i>Operating Others</i> |
| Lain-lain | (6.328.700) | 0 | |
| Jumlah Aset Neto Terbebaskan dari Pembatasan | <u>(5.938.565.177)</u> | <u>(6.005.099.798)</u> | <i>Total Net Assets Released from Restrictions</i> |
| Jumlah Pendapatan Terikat Temporer | <u>43.140.911.274</u> | <u>10.902.259.190</u> | Total Temporary Restricted Revenues |

23. PENDAPATAN TERIKAT PERMANEN

23. PERMANENT RESTRICTED REVENUES

| | 2012 | 2011 | |
|--|---------------------------|--------------------------|--|
| Pendapatan Lain-lain | | | Other Revenues |
| Lain-lain | 514.710.000 | 88.935.000 | Others |
| Jumlah Pendapatan Lain-lain | <u>514.710.000</u> | <u>88.935.000</u> | <i>Total Other Revenues</i> |
| Aset Neto Terbebaskan dari Pembatasan | | | Net Assets Released from Restrictions |
| Lain-lain | 0 | 0 | Others |
| Jumlah Aset Neto Terbebaskan dari Pembatasan | 0 | 0 | <i>Total Net Assets Released from Restrictions</i> |
| Jumlah Pendapatan Terikat Permanen | <u>514.710.000</u> | <u>88.935.000</u> | Total Permanent Restricted Revenues |

24. SELISIH NILAI WAJAR EFEK

Akun ini merupakan selisih antara nilai wajar dengan biaya perolehannya atas investasi yang diklasifikasikan tersedia untuk dijual. Selisih nilai wajar efek untuk tahun 2012 dan 2011 masing-masing sebesar Rp. 78.810.679,- dan Rp. 40.707.679,-.

24. DIFFERENCES IN FAIR VALUE OF SECURITIES

This account represents the difference between the fair value of acquisition cost of investments classified available for sale. Difference between the fair value of securities for 2012 and 2011 each of Rp. 78.810.679,- and Rp. 40.707.679,-.

25. ASET DAN LIABILITAS MONETER DALAM MATA UANG ASING

Pada tanggal 31 Desember 2012 dan 2011, Universitas mempunyai aset dan liabilitas moneter dalam mata uang asing sebagai berikut:

25. MONETARY ASSETS AND LIABILITIES IN FOREIGN CURRENCIES

At December 31, 2012 and 2011, the University had monetary assets and liabilities denominated in foreign currencies as follows:

| | 2012 | | | | |
|---|-------------------------------------|----------------------|----------------------|-------------------------------|--|
| | Mata Uang Asing/ Foreign Currencies | Setara dengan/ | | | |
| | USD | EUR | AUD | Equivalents in Rupiah | |
| ASET | | | | | ASSETS |
| Aset Lancar | | | | | Current Assets |
| Kas dan Setara Kas | 17.085.032 | 55.692 | 3.806 | 165.963.822.081 | Cash and Cash Equivalents |
| Investasi Jangka Pendek | 25.000 | 0 | 0 | 241.750.000 | Short-Term Investments |
| Piutang | 565.088 | 0 | 12.479 | 5.589.510.123 | Receivables |
| Aset Tidak Lancar | | | | | Non Current Assets |
| Aset Lain-lain | 1.455.000 | 0 | 0 | 14.069.850.000 | Other Assets |
| Jumlah Aset Moneter | <u>19.130.120</u> | <u>55.692</u> | <u>16.285</u> | <u>185.864.932.203</u> | <i>Total Monetary Assets</i> |
| LIABILITAS | | | | | LIABILITIES |
| Liabilitas Jangka Pendek | | | | | Current Liabilities |
| Hutang Lain-lain | 247.596 | 32.063 | 0 | 2.804.969.360 | Other Payables |
| Jumlah Liabilitas Moneter | <u>247.596</u> | <u>32.063</u> | <u>0</u> | <u>2.804.969.360</u> | <i>Total Monetary Liabilities</i> |
| Jumlah Aset (Liabilitas) Moneter | <u>18.882.524</u> | <u>23.630</u> | <u>16.285</u> | <u>183.059.962.844</u> | Total Monetary Assets (Liabilities) |

25. ASET DAN LIABILITAS MONETER DALAM MATA UANG ASING (lanjutan)

25. MONETARY ASSETS AND LIABILITIES IN FOREIGN CURRENCIES (continued)

| | 2011 | | | Setara dengan/ <i>Equivalents in Rupiah</i> | ASSETS Current Assets Non Current Assets Other Assets Total Monetary Assets LIABILITIES Current Liabilities Other Payables Total Monetary Liabilities Total Monetary Assets (Liabilities) | | |
|---------------------------------|--|---------------|---------------|--|--|--|--|
| | Mata Uang Asing/ <i>Foreign Currencies</i> | | | | | | |
| | USD | EUR | AUD | | | | |
| ASET | | | | | | | |
| Aset Lancar | | | | | | | |
| Kas dan Setara Kas | 14.699.353 | 53.703 | 3.836 | 133.959.457.412 | <i>Cash and Cash Equivalents</i> | | |
| Investasi Jangka Pendek | 25.000 | 0 | 0 | 226.700.000 | <i>Short-Term Investments</i> | | |
| Piutang | 528.333 | 11.200 | 12.479 | 5.037.242.752 | <i>Receivables</i> | | |
| Aset Tidak Lancar | | | | | | | |
| Aset Lain-lain | 1.755.000 | 0 | 0 | 15.914.340.000 | | | |
| Jumlah Aset Moneter | 17.007.687 | 64.903 | 16.315 | 155.137.740.164 | | | |
| LIABILITAS | | | | | | | |
| Liabilitas Jangka Pendek | | | | | | | |
| Hutang Lain-lain | 184.444 | 32.063 | 0 | 2.048.923.458 | | | |
| Jumlah Liabilitas Moneter | 184.444 | 32.063 | 0 | 2.048.923.458 | | | |
| Jumlah Aset (Liabilitas) | | | | | | | |
| Moneter | 16.823.242 | 32.841 | 16.315 | 153.088.816.706 | | | |

Pada tanggal 31 Desember 2012 dan 2011, kurs konversi yang digunakan Universitas adalah sebagai berikut:

On December 31, 2012 and 2011, the conversion rates used by the University were as follows:

| | 2012 | 2011 | |
|-------|--------|--------|--------------|
| 1 USD | 9.670 | 9.068 | <i>USD 1</i> |
| 1 EUR | 12.810 | 11.739 | <i>EUR 1</i> |
| 1 AUD | 10.025 | 9.203 | <i>AUD 1</i> |

26. PERIKATAN

- a. Perjanjian Kerjasama Penggunaan dan Pemanfaatan Tanah untuk Pembangunan Hotel dan Balai Sidang Beserta Fasilitas Penunjangnya dengan cara Bangun Guna Serah

Berdasarkan Perjanjian Kerjasama No. 142/PKS/R/UI/2008 dan No. 02/NNL-PKS-XI/2008, tanggal 13 November 2008, dan Addendum Perjanjian Kerjasama No. 209/PKS/R/UI/2012 dan No. 001/NNL-PKS-VIII/2012, tanggal 10 Agustus 2012, Universitas melakukan perjanjian dengan PT. Nurtirta Nusa Lestari atas penggunaan dan pemanfaatan tanah untuk pembangunan Hotel dan Balai Sidang beserta fasilitas penunjangnya dengan cara Bangun Guna Serah ("BGS") dengan masa konsesi selama 30 tahun sejak tanggal 13 November 2008.

26. COMMITMENTS

- a. Cooperation Agreement of Land Use for the Construction of the Hotel and Convention Center along with their Supporting Facilities by Build on Transfer

Based on the Cooperation Agreement No. 142/PKS/R/UI/2008 and No. 02/NNL-PKS-XI/2008, dated November 13, 2008, and the Cooperation Agreement Addendum No. 209/PKS/R/UI/2012 and No. 001/NNL-PKS-VIII/2012, dated Agustus 10, 2012, the University entered into agreements with PT. Nurtirta Nusa Lestari on the land use for the construction of the hotel and convention center along with supporting facilities by Build on Transfer ("BOT") with a concession period of 30 years from the date of November 13, 2008.

26. PERIKATAN (lanjutan)

a. Perjanjian Kerjasama Penggunaan dan Pemanfaatan Tanah untuk Pembangunan Hotel dan Balai Sidang Beserta Fasilitas Penunjangnya dengan cara Bangun Guna Serah (lanjutan)

Dalam perjanjian tersebut telah disepakati bahwa Universitas memberikan izin kepada PT. Nurtirta Nusa Lestari untuk selama masa konstruksi melakukan pembangunan Objek Kerjasama (berupa Hotel dan Balai Sidang beserta fasilitas pendukungnya) dengan pola BGS; mengoperasikan dan mengelola Objek Kerjasama yang telah dikembangkan; serta menarik hasil sepenuhnya dari hasil pengoperasian dan pengelolaan selama masa pengelolaan dan penghasilan, dengan hak bagi Universitas untuk mendapatkan pembayaran kompensasi sejumlah tertentu serta hak untuk mendapatkan penyerahan kembali Objek Kerjasama pada akhir masa konsesi, dengan ketentuan bahwa dalam pelaksanaan kerjasama ini Universitas tidak memberikan ijin kepada PT. Nurtirta Nusa Lestari untuk menggunakan tanah yang merupakan bagian dari Objek Kerjasama sebagai jaminan hutang.

PT. Nurtirta Nusa Lestari untuk selama masa konstruksi melaksanakan pembangunan Objek Kerjasama dengan pola BGS di atas tanah, oleh dan sepenuhnya atas biaya dari PT. Nurtirta Nusa Lestari sesuai dengan nilai investasi yang ditanamkan. Selama masa pengelolaan dan penghasilan, PT. Nurtirta Nusa Lestari akan memperoleh imbalan dalam bentuk pemberian hak untuk mengoperasikan dan mengelola Objek Kerjasama, serta menarik hasil sepenuhnya dari pengoperasian dan pengelolaan tersebut, dengan kewajiban untuk melakukan pembayaran kompensasi sejumlah tertentu kepada Universitas, dan untuk menyerahkan kembali Objek Kerjasama pada akhir masa konsesi.

Objek Kerjasama dibangun di atas tanah bekas Asrama Mahasiswa Universitas yang berlokasi di Jl. Pegangsaan Timur No. 17, Jakarta. Nilai investasi yang telah disepakati, yang ditanamkan oleh PT. Nurtirta Nusa Lestari adalah sebesar Rp. 301.840.000.000,- atau setara dengan USD 33.169.230,77.

26. COMMITMENTS (continued)

a. Cooperation Agreement of Land Use for the Construction of the Hotel and Convention Center along with their Supporting Facilities by Build on Transfer (continued)

In the agreement it was agreed that the University allow PT. Nurtirta Nusa Lestari to do the construction of Object Cooperation (such as Hotel and Convention Center along with supporting facilities) during the construction period with the pattern of BOT; operate and manage the Object Cooperation that has been developed; and taking the results entirely from the results of the operation and management during the earnings and management period, with the right of the University to get a certain amount of compensation payment and the right to Object Cooperation handover at the end of the concession period, provided that in the implementation of this cooperation the University does not give permission to PT. Nurtirta Nusa Lestari to use land that is part of the Object Cooperation as collateral debt.

PT. Nurtirta Nusa Lestari carry out the construction of Object Cooperation with the pattern of BOT on land during the construction period, by and entirely at the expense of PT. Nurtirta Nusa Lestari according to the invested amount. During the management and earnings period, PT. Nurtirta Nusa Lestari will receive compensation in the form of granting the right to operate and manage the Object Cooperation, and taking the results entirely from the operation and management, with the obligation to perform a certain amount of compensation payments to the University, and to hand back Object Cooperation at the end of the concession period.

The Objects Cooperation built on the former land of the University Student Dormitory, located on Jl. Pegangsaan Timur No. 17, Jakarta. The value of the agreed investment, instilled by PT. Nurtirta Nusa Lestari is Rp. 301.840.000.000,- or the equivalent of USD 33.169.230,77.

26. PERIKATAN (lanjutan)**b. Perjanjian Kerjasama Hibah Dana Abadi**

Berdasarkan Perjanjian Kerjasama No. 23/VI/BOD/2009 dan No. 79/PKS/R/UI/2009, tanggal 3 Juni 2009, Universitas melakukan perjanjian dengan PT. Indofood Sukses Makmur Tbk.

Dalam perjanjian kerjasama tersebut, Universitas dan PT. Indofood Sukses Makmur Tbk. sepakat untuk menjadikan Sisa Pinjaman sebesar Rp. 4.700.000.000,- sebagai Dana Abadi ("Endowment Fund"). Sisa Pinjaman sebesar Rp. 4.700.000.000,- tersebut merupakan sisa pinjaman yang belum dilunasi oleh Universitas kepada PT. Indofood Sukses Makmur Tbk. dari jumlah pinjaman sebesar Rp. 6.000.000.000,- (tanpa bunga), yang digunakan untuk membiayai pembangunan 3 gedung asrama mahasiswa dan fasilitas pendidikan lainnya, sebagaimana yang tertuang dalam Piagam Kerjasama tentang Pembangunan Gedung Asrama Mahasiswa Universitas Indonesia, yang dibuat secara di bawah tangan, tanggal 19 Desember 2000.

Dana Abadi ("Endowment Fund") akan disimpan dan dikelola oleh Universitas, yang bunganya akan digunakan untuk:

- i) penyelenggaraan rencana Program Beasiswa Universitas untuk Seribu Anak Bangsa ("Program BUSAB"); atau
- ii) setelah Program BUSAB dinyatakan berakhir, digunakan untuk penyelenggaraan program beasiswa Universitas lainnya yang telah dibuat, atau yang akan dibuat dikemudian hari oleh Universitas, program mana akan dipilih dan ditentukan sepenuhnya oleh PT. Indofood Sukses Makmur Tbk.

Perjanjian kerjasama ini berlaku terhitung sejak tanggal 3 Juni 2009.

c. Perjanjian Kerjasama Penyediaan Tempat Kantor Bank Negara Indonesia di Gedung Perpustakaan Pusat Universitas Indonesia

Berdasarkan Perjanjian Kerjasama No. DIR/057/2010 dan No. 209/PKS/R/UI/2010, tanggal 24 September 2010, Universitas melakukan perjanjian dengan PT. Bank Negara Indonesia (Persero) Tbk.

26. COMMITMENTS (continued)**b. Cooperation Agreement of Grant Endowment Fund**

Based on the Cooperation Agreement No. 23/VI/BOD/2009 and No. 79/PKS/R/UI/2009, dated June 3, 2009, the University entered into agreements with PT. Indofood Sukses Makmur Tbk.

In the agreement, the University and PT. Indofood Sukses Makmur Tbk. have agreed to make the outstanding loan of Rp. 4.700.000.000,- as Endowment Fund. Outstanding loan of Rp. 4.700.000.000,- is the remainder of the loan that has not been repaid by the University to PT. Indofood Sukses Makmur Tbk. of the loan amount of Rp. 6.000.000.000,- (without interest), which used to finance the construction of 3 student dormitory buildings and other educational facilities, as set out in the Cooperation Charter of Student Dormitory Building of Universitas Indonesia, which is made under the hand, dated December 19, 2000.

Endowment Fund will be stored and managed by the University, which the interest will be used to:

- i) implementation plan of the University Scholarship Program for a Thousand Nations Children ("BUSAB Program"); or*
- ii) after the BUSAB Program ends stated, are used for the implementation of other University scholarship program that has been made, or that will be made later today by the University, where the program will be selected and determined entirely by the PT. Indofood Sukses Makmur Tbk.*

This agreement is effective as of the date of June 3, 2009.

c. Cooperation Agreement of Provision of Bank Negara Indonesia Office in the Central Library Building, Universitas Indonesia

Based on the Cooperation Agreement No. DIR/057/2010 and No. 209/PKS/R/UI/2010, dated September 24, 2010, the University entered into agreements with PT. Bank Negara Indonesia (Persero) Tbk.

26. PERIKATAN (lanjutan)

c. Perjanjian Kerjasama Penyediaan Tempat Kantor Bank Negara Indonesia di Gedung Perpustakaan Pusat Universitas Indonesia (lanjutan)

Universitas dan PT. Bank Negara Indonesia (Persero) Tbk. sepakat bahwa Universitas akan menyediakan tempat seluas ± 1.100 m² di Perpustakaan Pusat Universitas untuk PT. Bank Negara Indonesia (Persero) Tbk. sebagai kantor yang melaksanakan kegiatan operasional perbankan.

Biaya pemanfaatan yang disepakati sebesar Rp. 50.000.000.000,- telah dibayarkan secara sekaligus oleh PT. Bank Negara Indonesia (Persero) Tbk. kepada Universitas sejak perjanjian ditandatangani.

Perjanjian ini berlaku untuk jangka waktu selama 27 tahun, terhitung sejak tanggal 24 September 2010.

d. Perjanjian Kerjasama Pemberian Dana Sponsorship untuk Pengembangan Fasilitas Pendidikan di Gedung A Fakultas Ekonomi Universitas Indonesia

Berdasarkan Perjanjian Kerjasama No. 274/PKS/FE/UI/2010 dan No. 059/BMI/PKS/XII/2010, tanggal 6 Desember 2010, Universitas melakukan perjanjian dengan PT. Bank Muamalat Indonesia Tbk.

Universitas dan PT. Bank Muamalat Indonesia Tbk. sepakat bahwa Universitas akan memberikan kontraprestasi kepada PT. Bank Muamalat Indonesia Tbk. untuk memanfaatkan 1 Ruang Kelas di Gedung A sebagai media promosi.

PT. Bank Muamalat Indonesia Tbk. akan memberikan dana Sponsorship kepada Universitas sebesar Rp. 300.000.000,- untuk pengembangan fasilitas pendidikan di Gedung A, sebagai bentuk implementasi tanggung jawab sosial.

Perjanjian ini berlaku untuk jangka waktu 3 tahun terhitung sejak tanggal 6 Desember 2010.

26. COMMITMENTS (continued)

c. Cooperation Agreement of Provision of Bank Negara Indonesia Office in the Central Library Building, Universitas Indonesia (continued)

The University and PT. Bank Negara Indonesia (Persero) Tbk. agreed that the University will provide the area space of ± 1.100 m² at the Central Library of the University for PT. Bank Negara Indonesia (Persero) Tbk. as office conducting banking operations.

Agreed cost amounted to Rp. 50.000.000.000,- has been paid in a lump sum by PT. Bank Negara Indonesia (Persero) Tbk. to the University since the agreement was signed.

This agreement is valid for a period of 27 years, commencing from September 24, 2010.

d. Cooperation Agreement of Granting Sponsorship Fund for Development Education Facilities in Building A of the Faculty of Economics Universitas Indonesia

Based on the Cooperation Agreement No. 274/PKS/FE/UI/2010 and No. 059/BMI/PKS/XII/2010, dated December 6, 2010, the University entered into agreements with PT. Bank Muamalat Indonesia Tbk.

The University and PT. Bank Muamalat Indonesia Tbk. agreed that the University would give contra to PT. Bank Muamalat Indonesia Tbk. to utilize 1 Classrooms in Building A as a promotional media.

PT. Bank Muamalat Indonesia Tbk. will provide Sponsorship funds to the University of Rp. 300.000.000, - for the development of educational facilities in Building A, as a form of social responsibility implementation.

This agreement is valid for a period of 3 years from the date of December 6, 2010.

26. PERIKATAN (lanjutan)

e. Perjanjian Kerjasama Penggunaan Ruangan Usaha di Lingkungan Fakultas Teknik Universitas Indonesia

Berdasarkan Perjanjian Kerjasama No. 2172/H2.F4.D/RTK.KONTRAK.BCA/2011, tanggal 10 Agustus 2011, Universitas melakukan perjanjian dengan PT. Bank Central Asia Tbk.

Dalam perjanjian kerjasama tersebut, Universitas, melalui fakultas teknik, akan memberikan hak penggunaan kepada PT. Bank Central Asia Tbk. atas ruangan yang terletak di area lobby lantai dasar Gedung Engineering Center Fakultas Teknik dengan luas sebesar ± 70 m² berikut fasilitas yang melekat di dalamnya, sebagai lokasi kegiatan usaha penyediaan produk dan pelayanan jasa perbankan.

PT. Bank Central Asia Tbk. harus membayar biaya penyediaan ruangan serta biaya penggunaan fasilitas ruangan yang telah terpasang. Biaya penyediaan ruangan adalah sebesar Rp. 375.000.000,- untuk jangka waktu selama 5 tahun yang dibayarkan paling lambat tanggal 1 Oktober 2011. Biaya penggunaan fasilitas ruangan berupa listrik adalah sesuai dengan perhitungan kwh meter per bulan dan dibayarkan pada akhir triwulan terhitung dari tanggal beroperasinya usaha PT. Bank Central Asia Tbk.

Jangka waktu perjanjian kerjasama ini adalah selama 5 tahun, terhitung sejak tanggal 12 September 2011 sampai dengan 11 September 2016.

27. PERISTIWA SETELAH PERIODE PELAPORAN

Pada tanggal 24 April 2014, Universitas melakukan konfirmasi kepada PT. Bank Negara Indonesia (Persero) Tbk. atas rekening koran bank milik Universitas, yang dikelola oleh Lembaga Pengembangan Sarana Pengukuran dan Pendidikan Psikologi ("LPSP3") pada Fakultas Psikologi, melalui suratnya No. 2572/H2.F8.D/KEU.00/2014 perihal Permohonan Konfirmasi Rekening Koran.

26. COMMITMENTS (continued)

e. Cooperation Agreement of the Use of Operating Rooms in Environmental of Faculty of Technic Universitas Indonesia

Based on the Cooperation Agreement No. 2172/H2.F4.D/RTK.KONTRAK.BCA/2011, dated August 10, 2011, the University entered into agreements with PT. Bank Central Asia Tbk.

In the agreement, the University, through the Faculty of Technic, will give the right to the use of PT. Bank Central Asia Tbk. above room located on the ground floor lobby area of Building Engineering Center, Faculty of Technic, with an area of 70 m² including facilities inherent in it, as a business location providing banking products and services.

PT. Bank Central Asia Tbk. must pay the cost of providing the room as well as the cost of using the indoor facilities have been installed. Cost of providing the room is Rp. 375.000.000,- for a period of 5 years paid no later than October 1, 2011. Cost of room facilities such as electricity use is in accordance with the calculation kwh meter per month and payable at the end of the quarter from the date of operation of the business of PT. Bank Central Asia Tbk.

Term of this agreement is for 5 years, starting from September 12, 2011 to September 11, 2016.

27. EVENTS AFTER THE REPORTING PERIOD

On April 24, 2014, the University confirm to PT. Bank Negara Indonesia (Persero) Tbk. of bank accounts belonging to the University, which is managed by the Lembaga Pengembangan Sarana Pengukuran dan Pendidikan Psikologi ("LPSP3") at the Faculty of Psychology, through its letter No. 2572/H2.F8.D/KEU.00/2014 regarding the Request Confirmation Account.

27. PERISTIWA SETELAH PERIODE PELAPORAN (lanjutan)

PT. Bank Negara Indonesia (Persero) Tbk. melalui suratnya No. UID/04/841, tanggal 25 April 2014 perihal Konfirmasi Rekening Koran, menyampaikan kepada Universitas bahwa format dan data yang tercantum pada rekening koran tersebut tidak sesuai dengan format dan data rekening koran untuk rekening No. 0218890814 yang ada pada PT. Bank Negara Indonesia (Persero) Tbk.

Sehubungan dengan kondisi tersebut di atas, Universitas telah melaporkan kepada Direktorat Reserse Kriminal Khusus Polda Metro Jaya terkait dengan dugaan penyalahgunaan keuangan LPSP3 melalui suratnya No. 3095/H2.F8.D/HKP.07/2014, tanggal 9 Mei 2014, perihal Pelaporan Keganjilan Dana di LPSP3 Fakultas Psikologi UI.

Direktorat Reserse Kriminal Khusus Polda Metro Jaya melalui suratnya No. B/1984/X/2014/Dit Reskrimsus, tanggal 1 Oktober 2014 perihal Pemberitahuan Perkembangan Hasil Penyidikan, menyampaikan kepada Universitas bahwa proses penyidikan terhadap perkara tersebut sudah selesai, dan Penyidik telah mengirimkan berkas perkara kepada Jaksa Penuntut Umum Kejaksaan Negeri Depok untuk dilakukan penelitian, berdasarkan surat Kapolda Metro Jaya No. R/4894/VIII/2014/Datro, tanggal 19 Agustus 2014, dan pada tanggal 1 Oktober 2014 Penyidik telah menyerahkan tersangka berikut barang bukti kepada Jaksa Penuntut Umum Kejaksaan Negeri Depok, berdasarkan surat No. R/5950/IX/2014/Datro, tanggal 30 September 2014 perihal Pengiriman Tersangka dan Barang Bukti.

Pemberhentian Anggota Majelis Wali Amanat untuk masa transisi dan pengangkatan Anggota Majelis Wali Amanat untuk periode tahun 2014 - 2019 telah ditetapkan berdasarkan Keputusan Menteri Pendidikan dan Kebudayaan Republik Indonesia No. 97/MPK.A4/KP/2014, tanggal 26 Maret 2014 tentang Pemberhentian Anggota Majelis Wali Amanat Universitas Indonesia Masa Transisi dan Pengangkatan Anggota Majelis Wali Amanat Universitas Indonesia Periode Tahun 2014 - 2019.

Berdasarkan Berita Acara Pemilihan Ketua dan Sekretaris Majelis Wali Amanat Universitas Indonesia No. 001A/H2.MWA/OTL.00/2014, tanggal 30 April 2014, telah dilakukan pemilihan Ketua dan Sekretaris Majelis Wali Amanat Universitas Indonesia untuk periode 2014 - 2016 dengan susunan sebagai berikut:

27. EVENTS AFTER THE REPORTING PERIOD (continued)

PT. Bank Negara Indonesia (Persero) Tbk. through letter No. UID/04/841, dated April 25, 2014 regarding Confirmation of Current Account, convey to the University that the format and the data included in the current account are not appropriate with the format and data checking account to the account No. 0218890814 available at PT. Bank Negara Indonesia (Persero) Tbk.

On the above conditions, the University has been reported to the Directorate of Special Criminal Investigation, Polda Metro Jaya, related to alleged financial abuse LPSP3 through letter No. 3095/H2.F8.D/HKP.07/2014, dated May 9, 2014, concerning Reporting peculiarity LPSP3 Fund in the Faculty of Psychology UI.

Direktorat of Special Criminal Investigation, Polda Metro Jaya, through its letter No. B/1984/X/2014/Dit Reskrimsus, dated October 1, 2014 Notice of Investigation of Development Results, convey to the university that the process of investigation into the matter has been completed, and Investigators have submitted the case file to the Prosecutor, State Attorney Depok to do research, by letter of Kapolda Metro Jaya No. R/4894/VIII/2014/Datro, dated August 19, 2014, and on October 1, 2014 the following suspects Investigators have submitted evidence to the Prosecutor, State Attorney Depok, by letter No. R/5950/IX/2014/Datro, dated September 30, 2014 regarding Delivery Suspect and Evidence.

Termination Board of Trustees for the transition period and the appointment of the Board of Trustees for the period 2014 - 2019 has been determined based on the Decree of the Minister of Education and Culture of the Republic of Indonesia No. 97/MPK.A4/KP/2014, dated March 26, 2014 on Termination Board of Trustees of the Universitas Indonesia for Transition Period and Appointment of the Board of Trustees of the Universitas Indonesia Period 2014 - 2019.

Based on the Minutes of Elections Chairman and Secretary of the Board of Trustees of Universitas Indonesia No. 001A/H2.MWA/OTL.00/2014, dated April 30, 2014, has made the selection of the Chairman and Secretary of the Board of Trustees of Universitas Indonesia for the period 2014-2016 with the following composition:

27. PERISTIWA SETELAH PERIODE PELAPORAN
(lanjutan)

Majelis Wali Amanat

Ketua
Sekretaris

Erry Riyana Hardjapamekas
Prof. Sidharta Utama, Ph.D., CFA.

Pada tanggal 4 Desember 2014, Majelis Wali Amanat telah mengangkat dan menetapkan Rektor untuk periode 2014 - 2019, berdasarkan Keputusan Majelis Wali Amanat Universitas Indonesia No. 020/SK/MWA-UI/2014 tentang Pengangkatan dan Penugasan Rektor Universitas Indonesia Periode 2014 - 2019.

Pada tanggal 15 Desember 2014, Rektor telah mengangkat Wakil Rektor untuk masa jabatan selama 5 tahun terhitung mulai tanggal ditetapkan, berdasarkan Keputusan Rektor Universitas Indonesia No. 3790/SK/R/UI/2014, No. 3791/SK/R/UI/2014, No. 3792/SK/R/UI/2014, dan No. 3793/SK/R/UI/2014. Susunan Pimpinan Universitas untuk periode 2014 - 2019 adalah sebagai berikut:

Pimpinan Universitas

| | |
|--|---------------------------------------|
| Rektor | Prof. Dr. Ir. Muhammad Anis, M.Met. |
| Wakil Rektor | |
| Bidang Akademik dan Kemahasiswaan | Prof. Dr. Bambang Wibawarta, SS., MA. |
| Wakil Rektor | |
| Bidang Keuangan, Logistik dan Fasilitas | Dr. Adi Zakaria Afiff, SE., MBA. |
| Wakil Rektor | |
| Bidang Riset dan Inovasi | Prof. Dr. rer. nat. Rosari Saleh |
| Wakil Rektor | |
| Bidang Sumber Daya Manusia, Pengembangan dan Kerjasama | Dr. Hamid Chalid, SH., LL.M. |

Board of Trustees

Chairman
Secretary

On December 4, 2014, the Board of Trustees have been assign the Rector for the period 2014 - 2019, based on the Board of Trustees Decree No. 020/SK/MWA-UI/2014 about Appointment and Assignment Rector of Universitas Indonesia Period 2014 - 2019.

On December 15, 2014, the Rector have been assign the Vice Rector for a term of 5 years from the date specified, based on the Decree of the Rector of Universitas Indonesia No. 3790/SK/R/UI/2014, No. 3791/SK/R/UI/2014, No. 3792/SK/R/UI/2014, and No. 3793/SK/R/UI/2014. The composition of Chairman of the University for the period 2014 - 2019 are as follows:

Management of the University

| | |
|---|--|
| Rector | |
| Vice Rector of Academic and Student | |
| Vice Rector of Finance, Logistic and Facilities | |
| Vice Rector of Research and Inovation | |
| Vice Rector of Human Resources, Development and Cooperation | |

28. REKLASIFIKASI AKUN

Beberapa akun dalam laporan keuangan pada tanggal 31 Desember 2011 telah direklasifikasi agar sesuai dengan penyajian laporan keuangan pada tanggal 31 Desember 2012 sebagai berikut:

28. RECLASSIFICATIONS OF ACCOUNTS

Certain accounts in the financial statements as of December 31, 2011 have been reclassified to conform with the presentation of account in the financial statements as of December 31, 2012 as follows:

| 2011 | | | |
|---------------------------|---|--|--|
| | Sebelum reklasifikasi/ <i>Before reclassifications</i> | Reklasifikasi/ <i>Reclassifications</i> | Setelah reklasifikasi/ <i>After reclassifications</i> |
| ASET | | | |
| Aset Tidak Lancar | | | |
| Aset Lain-lain | | | |
| Dana Abadi | 18.587.772.000 | 2.085.768.000 | 20.673.540.000 |
| Dana Terikat Temporer | 9.853.618.000 | (2.085.768.000) | 7.767.850.000 |
| ASSETS | | | |
| Non Current Assets | | | |
| Other Assets | | | |
| Endowment Fund | | | |
| Temporary Restricted Fund | | | |

29. TANGGUNG JAWAB DAN PERSETUJUAN ATAS LAPORAN KEUANGAN

Penyusunan dan penyajian wajar laporan keuangan dari halaman 1 sampai 42 merupakan tanggung jawab Pengurus Universitas, dan telah disetujui oleh Pimpinan Universitas untuk diterbitkan pada tanggal 30 Desember 2014.

29. RESPONSIBILITY AND APPROVAL OF FINANCIAL STATEMENTS

The preparation and fair presentation of the financial statements on pages 1 to 42 were the responsibilities of the management, and were approved by the Chairman of the University and authorized for issuance on December 30, 2014.