

Ekshibit E/31

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UNIVERSITAS INDONESIA
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2024
(Dinyatakan dalam Rupiah, Kecuali Dinyatakan Lain)

UNIVERSITAS INDONESIA
AND ITS SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024
(Expressed in Rupiah, Unless Otherwise Stated)

15. KARAKTERISTIK BEBAN BERDASARKAN SIFATNYA

Karakteristik beban berdasarkan sifatnya untuk seluruh beban Universitas adalah sebagai berikut

	2024	2023
PAU dan Fakultas		
Beban kepegawaian	1.293.192.167.511	1.224.112.795.311
Pendidikan dan penelitian	279.810.370.352	266.153.044.440
Penyusutan dan amortisasi	230.089.566.262	214.327.609.645
Alih daya	153.313.001.506	137.061.215.814
Perjalanan dinas	81.866.762.071	63.419.707.905
Beban kantor	76.848.420.129	74.860.972.916
Utilitas	73.157.610.764	70.049.700.462
Beban lisensi	47.044.937.223	21.437.333.139
Perbaikan dan pemeliharaan	42.277.545.665	38.682.413.272
Lain-lain	51.694.627.350	34.804.000.714
Subtotal	2.329.295.008.833	2.144.908.793.618
UKK RSP UI		
Beban pokok pendapatan	172.123.861.819	68.696.026.095
Beban kepegawaian	107.754.562.343	144.624.148.989
Penyusutan dan amortisasi	33.514.464.497	108.278.555.763
Perbaikan dan pemeliharaan	19.198.693.581	17.156.765.111
Beban kantor	18.395.329.967	15.963.413.718
Utilitas	11.144.763.457	10.769.897.385
Perlengkapan dan layanan penunjang medis	1.634.114.606	1.291.330.025
Lain-lain	22.572.799.060	19.111.349.238
Subtotal	386.338.589.330	385.891.486.324
UKK lainnya		
Beban penyelenggaraan jasa konsultasi dan pelatihan	404.668.456.426	297.852.994.857
Beban kepegawaian	169.284.757.723	155.373.635.063
Pendidikan dan penelitian	54.342.358.725	52.738.493.608
Jasa tenaga ahli	12.934.361.722	15.458.362.093
Lain-lain	105.639.770.439	88.845.370.435
Subtotal	746.869.705.035	610.268.856.056
Total	3.462.503.303.197	3.141.069.135.998

15. CHARACTERISTICS OF EXPENSES BY NATURE

Characteristics of expenses by nature for all University expenses are as follows

PAU and Faculties	
Employee expenses	
Education and research	
Depreciation and amortisation	
Outsourcing	
Travelling expense	
Office expenses	
Utilities	
License expense	
Repairs and maintenance	
Others	
Subtotal	
UKK RSP UI	
Cost of revenues	
Employee expenses	
Depreciation and amortisation	
Repairs and maintenance	
Office expenses	
Utilities	
Medical supplies and support services	
Others	
Subtotal	
Other UKK	
Consultation and training expenses	
Employee expenses	
Education and research	
Professional fee	
Others	
Subtotal	
Total	

16. BEBAN PAJAK PENGHASILAN

Pajak penghasilan Universitas untuk tahun yang berakhir 31 Desember 2024 adalah nihil karena Universitas telah mengalokasikan belanja modal sampai tahun 2028 dari kenaikan aset neto untuk tahun yang berakhir 31 Desember 2024.

Pada tanggal 31 Desember 2024, Universitas memiliki sisa lebih (kenaikan aset neto) sebesar Rp37.278.984.266. Sesuai Pasal 4 ayat (3) huruf m Undang-undang Pajak Penghasilan, sisa lebih tersebut dikecualikan dari obyek pajak penghasilan, sepanjang ditanamkan kembali dalam bentuk sarana dan/atau prasarana pendidikan dalam jangka waktu empat tahun sejak diperolehnya sisa lebih dimaksud.

16. INCOME TAX EXPENSE

The University's income tax for the year ended 31 December 2024, is nil, as the University has allocated capital expenditures through 2028 from the increase in net assets for the year ended 31 December 2024.

As of 31 December 2024, the University reported a surplus (increase in net assets) amounting to Rp37,278,984,266. In accordance with Article 4 paragraph (3)(m) of the Income Tax Law, this surplus is not subject to income tax, provided it is reinvested in educational facilities and/or infrastructure within four years from the year in which the surplus was generated.