



KANAKA PURADIREDDJA SUHARTONO

Public Accountants, Tax and
Business Advisory Services

UNIVERSITAS INDONESIA

DAN PERUSAHAAN ANAK / AND SUBSIDIARIES

Laporan Keuangan Konsolidasian/ Consolidated Financial Statements

Untuk tahun-tahun yang berakhir pada 31 Desember 2009 dan 2008/

For the years ended December 31, 2009 and 2008

Beserta/ And

LAPORAN AUDITOR INDEPENDEN/
INDEPENDENT AUDITORS' REPORT

A member of

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UNIVERSITAS INDONESIA
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LAPORAN AUDITOR INDEPENDEN**INDEPENDENT AUDITORS' REPORT**

Ref : R-070/UI/AU/VIII/2011

Majelis Wali Amanat dan Pimpinan

*The Board of Trustee and Management of***UNIVERSITAS INDONESIA**

Kami telah mengaudit posisi keuangan konsolidasian Universitas Indonesia ("Universitas") dan perusahaan anak tanggal 31 Desember 2009 dan 2008, serta laporan aktivitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun-tahun yang berakhir pada tanggal tersebut. Kami juga telah melakukan pengujian atas kepatuhan Universitas terhadap peraturan perundang-undangan tertentu dan sistem pengendalian intern. Laporan keuangan konsolidasian, kepatuhan terhadap peraturan perundang-undangan dan sistem pengendalian intern adalah tanggung jawab manajemen Universitas. Tanggung jawab kami terletak pada pernyataan pendapat atas laporan keuangan konsolidasian, kepatuhan terhadap peraturan perundang-undangan tertentu dan sistem pengendalian intern berdasarkan audit kami. Kami tidak mengaudit laporan keuangan PT Daya Makara Universitas Indonesia dan PT Makara Mas, perusahaan anak yang dikonsolidasi, yang laporan keuangannya mencerminkan 0,27% dan 0,78% dari total aset konsolidasian per 31 Desember 2009 dan 2008 serta 0,40% dan 2,95% dari pendapatan konsolidasian untuk tahun-tahun yang berakhir pada 31 Desember 2009 dan 2008. Laporan keuangan tersebut telah diaudit oleh auditor independen lain dengan pendapat wajar tanpa pengecualian, yang laporannya telah diserahkan kepada kami, dan pendapat kami sejauh menyangkut jumlah-jumlah untuk perusahaan anak yang dikonsolidasi, semata-mata berdasarkan laporan auditor independen lain tersebut.

We have audited the accompanying consolidated statements of financial position of the University of Indonesia (the "University") and its subsidiaries as of December 31, 2009 and 2008, and the related consolidated statements of activities, and cash flows for the years then ended. We have also examined the University's compliance with certain laws and regulations and internal control systems. These consolidated financial statements, compliance with laws and regulations and internal control systems are the responsibility of the University's management. Our responsibility is to express an opinion on these consolidated financial statements, compliance with certain laws and regulations and internal control systems, based on our audit. We did not audit the financial statements of PT Daya Makara Universitas Indonesia and PT Makara Mas, the consolidated subsidiaries, which statements reflected 0.27% and 0.78% of the consolidated assets as of December 31, 2009 and 2008 0.40% and 2.95% of consolidated revenue for the years ended December 31, 2009 and 2008. These financial statements were audited by other independent auditor whose report expressed unqualified opinion, which have been furnished to us. Our opinion insofar as it relates to the amounts included for the consolidated subsidiaries, is based solely on the reports of the other independent auditor.

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan Institut Akuntan Publik Indonesia dan Standar Pemeriksaan Keuangan Negara yang diterbitkan oleh Badan Pemeriksa Keuangan. 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 kami meliputi penilaian atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh manajemen, serta penilaian terhadap penyajian laporan keuangan secara keseluruhan. Selain itu audit juga mencakup pengujian atas kepatuhan Universitas terhadap kontrak dan pasal-pasal tertentu peraturan perundang-undangan serta kepatuhan terhadap sistem pengendalian intern. Kami yakin bahwa audit kami memberikan dasar yang memadai untuk menyatakan pendapat.

Menurut pendapat kami, berdasarkan audit kami dan laporan auditor independen lain tersebut, laporan keuangan konsolidasian yang disebutkan di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Universitas Indonesia dan perusahaan anak per 31 Desember 2009 dan 2008, dan laporan aktivitas serta arus kas konsolidasian untuk tahun-tahun yang berakhir pada tanggal tersebut, sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia.

Laporan kami atas kepatuhan Universitas terhadap peraturan perundang-undangan dan sistem pengendalian intern, kami sampaikan secara terpisah dalam laporan kami Ref. RO-024/UI/AU/VIII/2011 dan Ref. RO-025/UI/AU/VIII/2011 tanggal 18 Agustus 2011.

We conducted our audits in accordance with the auditing standards established by the Indonesian Institute of Certified Public Accountants and Government Auditing Standards established by the Supreme Audit Board. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, the evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by the management, as well as evaluating the overall presentation of the financial statements. In addition, such audit also includes examination of the University's compliance with certain contracts, and articles of certain laws and regulations and its compliance with the internal control system. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other independent auditor, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Universitas Indonesia and its subsidiaries as of December 31, 2009 and 2008, and the consolidated results of its activities and its cash flows for the years then ended, which are in conformity with accounting principles generally accepted in Indonesia.

Our report on the University's compliance with the certain laws and regulations and internal control systems, are submitted separately in our report Ref. RO-024/UI/AU/VIII/2011 and Ref. RO-025/UI/AU/VIII/2011 dated August 18, 2011.

**Syamsudin**

NIAP 03.1.0909

18 Agustus 2011/August 18, 2011

The accompanying consolidated financial statements are not intended to present the consolidated financial positions, 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 consolidated financial statements are those generally accepted and applied Indonesia.

UNIVERSITAS INDONESIA

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SURAT PERNYATAAN PIMPINAN TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN

**Per 31 Desember 2009
UNIVERSITAS INDONESIA**

CHAIRMAN'S STATEMENT FOR RESPONSIBILITY FOR FINANCIAL STATEMENTS

**As of 31 December 2009
UNIVERSITY OF INDONESIA**

Kami yang bertanda tangan di bawah ini:
Menyatakan bahwa:

We, the undersigned:
State that:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Universitas Indonesia. ("Universitas");
2. Laporan keuangan Universitas telah disusun sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia;
3. a. Semua informasi dalam laporan keuangan Universitas telah dimuat secara lengkap dan benar;
b. Laporan keuangan Universitas Indonesia tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Kami bertanggung jawab atas sistem pengendalian intern dalam Universitas.
1. We are responsible in the preparation and presentation of the financial statements of University of Indonesia. (the "University");
2. The University's financial statements have been prepared and presented in accordance with accounting principles generally accepted in Indonesia;
3. a. All information has been fully and correctly disclosed in the University's financial statements;
b. The University's financial statements do not contain false material information or fact, nor do they omit material information or facts;
4. We are responsible for the university's internal control system.

Demikian pernyataan ini dibuat dengan sebenarnya .

This is our statement, which has been made truthfully.

Jakarta, 18 Agustus 2011/ 18 August 2011

Rektor/Rector



Prof. Dr. der Soz. Gumilar Rusliwa Somantri
NIP 196303111990031003

Wakil Rektor Bidang Sumber Daya Manusia, Keuangan
dan Administrasi Umum
Vice Rector for Human Resources, Finance and
General Administration Affairs



Dr. Ak. Tafsir Nurchamid, M.Si
NIP 195011031980031001

Dituturkan dalam Rupiah

Expressed in Rupiah

	2009	Catatan/ Notes	2008	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan setara kas	768,539,136,767	2d,2e,3	659,415,827,303	Cash and cash equivalents
Uang muka	46,796,145,511	4	25,531,691,415	Advance payment
Investasi jangka pendek	4,254,776,515	2f,5	3,488,114,677	Short term investments
Piutang		2h,6		Receivables
Setelah dikurangi penyisihan piutang sebesar Rp882.729.856: 2009 (2008 : Rp0)	66,352,809,074		51,632,553,780	Net of allowance for doubtful accounts Rp882,729,856: 2009 (2008 : Rp0)
Biaya dibayar dimuka	4,707,640,723	7	4,235,430,470	Prepaid expenses
Persediaan	3,438,873,353	2i,8	2,278,150,132	Inventories
Jumlah Aset Lancar	894,089,381,943		746,581,767,777	Total Current Assets
Aset Tidak Lancar				Non-Current Assets
Investasi jangka panjang	1,446,932,725	2g,9	6,172,195,629	Long term investments
Aset tetap setelah dikurangi akumulasi penyusutan sebesar Rp392.706.978.704; 2008: Rp361.408.587.527	6,153,532,876,761	2j,10	391,498,765,028	Fixed assets net of accumulated depreciation of Rp392,706,978,704 2008: Rp361,408,587,527
Aset lain-lain	199,146,822,880	2j,11	56,225,690,154	Other assets
Jumlah Aset Tidak Lancar	6,354,126,632,366		453,896,650,811	Total Non Current Assets
TOTAL ASET	7,248,216,014,309		1,200,478,418,588	TOTAL ASSETS
KEMAJIBAN DAN ASET BERSIH				LIABILITIES AND NET ASSETS
Kewajiban Jangka Pendek				Current Liabilities
Hutang pajak	9,292,408,890	12	8,756,322,420	Taxes payable
Biaya yang masih harus dibayar	16,578,187,552	13	12,573,792,373	Accrued expenses
Hutang lain-lain	75,271,482,606	14	38,024,546,578	Other payables
Jumlah Kewajiban Jangka Pendek	101,142,079,048		59,354,661,371	Total Current Liabilities
Kewajiban Jangka Panjang				Non-current Liabilities
Hutang lain-lain	1,237,581,379		650,568,607	Other payables
Pendapatan diterima dimuka	8,933,333,334	15	-	Unearned revenue
Jumlah Kewajiban Jangka Panjang	10,170,914,713		650,568,607	Total Non-current Liabilities
TOTAL KEWAJIBAN	111,312,993,761		60,005,229,978	TOTAL LIABILITIES
Rak Minoritas	3,061,823	2b	452,418	Minority interest
ASET BERSIH				NET ASSETS
Aset bersih tidak terikat	1,369,298,028,408	16	973,244,435,360	Unrestricted net assets
Aset bersih terikat temporer	18,166,112,817	2a,17	46,610,264,331	Restricted net assets - temporary
Aset bersih terikat permanen	5,749,435,817,500	2a,18	120,618,036,500	Restricted net assets - permanent
Jumlah Aset Bersih	7,136,899,958,725		1,140,472,736,191	TOTAL NET ASSETS
TOTAL KEWAJIBAN DAN ASET BERSIH	7,248,216,014,309		1,200,478,418,588	TOTAL LIABILITIES AND NET ASSETS

Dihat: catatan atas Laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian ini

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

Dinyatakan dalam Rupiah

	2009	Catatan/ Notes	2008	
PERUBAHAN ASET BERSIH TIDAK TERIKAT				CHANGES IN UNRESTRICTED NET ASSETS
PENDAPATAN				REVENUES
Pendapatan tidak terikat				Unrestricted revenues
Operasional	949,247,196,821	20	798,034,949,776	Operating
Dana APBN	331,331,881,892	20	154,610,611,771	APBN Fund
Hibah/ sumbangan	85,423,252,987	20	62,015,341,853	Grants / donations
Lain-lain	40,418,203,425	20	95,161,890,700	Others
	<u>1,406,420,535,125</u>		<u>1,109,822,794,100</u>	
Aset bersih yang berakhir pembatasannya	9,185,363,585	2a,21	15,208,414,103	Net assets ended of restrictions
JUMLAH PENDAPATAN	<u>1,415,605,898,710</u>		<u>1,125,031,208,203</u>	TOTAL REVENUES
BEBAN				EXPENSES
Operasional	1,069,635,477,578	22	909,809,782,934	Operating
Penyusutan dan amortisasi	52,281,173,925	22	57,830,626,137	Depreciation and amortization
Lain-lain	34,530,512,962	22	6,274,531,481	Others
JUMLAH BEBAN	<u>1,156,447,164,465</u>		<u>973,914,940,552</u>	TOTAL EXPENSES
KENAIKAN ASET BERSIH TIDAK TERIKAT	<u>259,158,734,246</u>		<u>151,116,267,651</u>	INCREASE IN UNRESTRICTED NET ASSETS
PERUBAHAN ASET BERSIH TERIKAT TEMPORER				CHANGES IN TEMPORARY RESTRICTED NET ASSETS
Pendapatan terikat temporer				Temporary restricted revenues
Operasional	6,635,405,264	23	9,922,238,247	Operating
Hibah/ sumbangan	12,033,886,295	23	12,338,122,210	Grants / donations
Selisih nilai wajar efek	273,753,895	19	(321,293,797)	Differences in fair value of securities
Lain-lain	329,418,813	23	1,044,340,474	Others
	<u>19,272,464,267</u>		<u>22,983,407,134</u>	
Aset bersih terikat temporer terbebaskan dari pembatasan	(9,185,363,585)	2a,25	(15,208,414,103)	Temporary restricted net assets released from restrictions
KENAIKAN ASET BERSIH TERIKAT TEMPORER	<u>10,087,100,682</u>		<u>7,774,993,031</u>	INCREASE IN TEMPORARY RESTRICTED NET ASSETS
PERUBAHAN ASET BERSIH TERIKAT PERMANEN				CHANGES IN PERMANENT RESTRICTED NET ASSETS
Pendapatan terikat permanen				Permanent restricted revenues
Pendapatan hibah/ sumbangan	3,414,232,000	24	6,468,305,000	Grants / donations revenues
Revaluasi aset tetap	5,730,464,585,500	24	-	Revaluation of fixed asset
KENAIKAN ASET BERSIH TERIKAT PERMANEN	<u>5,733,878,817,500</u>		<u>6,468,305,000</u>	INCREASE IN PERMANENT RESTRICTED NET ASSETS
KENAIKAN ASET BERSIH	<u>6,003,124,652,428</u>		<u>165,359,565,682</u>	INCREASE IN NET ASSETS
ASET BERSIH AWAL TAHUN	1,140,472,736,191		899,842,481,501	NET ASSETS AT BEGINNING OF THE YEAR
Koreksi atas Saldo Awal	(6,697,429,893)		75,270,689,008	Adjustment of beginning balance
ASET BERSIH AWAL TAHUN SETELAH KOREKSI	<u>1,133,775,306,298</u>		<u>975,113,170,509</u>	NET ASSETS AT BEGINNING OF THE YEAR AFTER ADJUSTMENT
ASET BERSIH AKHIR TAHUN	<u>7,136,899,958,725</u>		<u>1,140,472,736,191</u>	NET ASSETS AT THE END OF THE YEAR

Lihat Catatan atas Laporan Keuangan Konsolidasian yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian ini

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

Dinyatakan dalam Rupiah

Expressed in Rupiah

	2009	2008	
Arus Kas Dari Aktivitas Operasi			Cash flows From Operating Activities
Penerimaan pendapatan operasional	976,613,615,449	784,535,840,488	Cash receipts from operational revenues
Penerimaan pungutan pajak & pungutan lainnya	97,649,812,706	167,620,904,826	Cash receipts from charges tax and other charges
Penerimaan pencairan uang jaminan	2,872,377,453	1,267,609,107	Cash receipts from withdrawals of deposit
Penerimaan Lain-lain	129,470,686,313	49,614,636,791	Other receipts
Pembayaran beban operasional	(1,073,600,349,982)	(759,719,806,370)	Payment for operating expenses
Pembayaran pajak dan pungutan lainnya	(81,142,926,536)	(168,675,416,441)	Payment for tax and other charges
Pengeluaran biaya dibayar di muka	(2,229,670,329)	(1,753,631,875)	Payment for prepaid expenses
Pengeluaran uang jaminan	(228,691,305)	(554,665,294)	Payment for deposit
Pengeluaran uang muka	(33,932,392,333)	(113,335,697,374)	Payment for advance
Pengeluaran Lain-lain	(209,603,453,370)	36,703,312,408	Other payments
Arus kas bersih yang diperoleh/ (digunakan) dari aktivitas operasi	(194,130,991,934)	(4,296,913,735)	Net cash flows provided by/ (used in) operating activities
Arus Kas Dari Aktivitas Investasi			Cash flows From Investing Activities
Penerimaan pelunasan pinjaman	23,122,462,664	20,081,586,681	Cash receipts from loans repayment
Penerimaan penjualan aset tetap	-	1,090,225,570	Cash receipts from sale of fixed assets
Penerimaan pencairan investasi	7,307,715,790	520,847,350	Cash receipts from investment
Perolehan aset tetap	(100,725,299,383)	(86,552,800,524)	Acquisitions of fixed assets
Perolehan biaya tangguhkan	(287,821,259)	(2,487,930,794)	Acquisitions of deferred charges
Pengeluaran investasi	(8,046,480,061)	(16,648,000,000)	Payment for investment
Pelunasan pinjaman	(20,282,692,970)	(18,588,076,783)	Payment for loans
Arus kas bersih yang digunakan untuk aktivitas investasi	(98,912,115,218)	(102,584,148,501)	Net cash flows used in investing activities
Arus Kas Dari Aktivitas Pendanaan			Cash flows From Financing Activities
Penerimaan hibah/ sumbangan	74,129,532,419	80,746,769,063	Cash receipts from grants/ donations
Penerimaan pinjaman dari pihak ketiga	113,460,000	254,920,039	Cash receipts from third parties loans
Penerimaan dana APBN DIPA	331,331,881,892	154,610,611,771	Cash receipts from DIPA APBN fund
Pengeluaran angsuran hutang	(3,408,457,697)	(3,002,100,455)	Payment for loan installment
Arus kas bersih diperoleh dari aktivitas pendanaan	402,166,416,614	232,610,200,418	Net cash flows provided by financing activities
Kenaikan Bersih Kas dan Setara Kas	109,123,309,462	125,729,138,182	Net Increase in Cash and Cash Equivalents
Kas dan Setara Kas Pada Awal Tahun	659,415,827,303	533,686,689,122	Cash and Cash Equivalents at Beginning of the Year
Kas dan Setara Kas Pada Akhir Tahun	768,539,136,767	659,415,827,303	Cash and Cash Equivalents at the End of the Year

Lihat Catatan atas Laporan Keuangan Konsolidasian yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian ini

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