

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***

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**

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

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,

Wakil Rektor Bidang Keuangan, Logistik dan
Fasilitas /

Vice Rector for Finance, Logistic and Facilities,



Prof. Dr. Ir. Muhammad Anis, M.Met.
NIP. 195706261985031002

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

LAPORAN AUDITOR INDEPENDEN
INDEPENDENT AUDITORS' REPORT



Sriyadi Elly Sugeng & Rekan

Certified Public Accountants, Management & Tax Consultants

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International Network

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				ASSETS
Aset Lancar				Current Assets
Kas dan Setara Kas	1.299.516.597.420	2f, 3	1.010.741.440.738	Cash and Cash Equivalents
Uang Muka	75.142.444.132	4	70.922.817.845	Advances
Investasi Jangka Pendek	10.189.858.460	2g, 5	9.006.622.780	Short-Term Investments
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	Receivables (net of allowance for doubtful account of Rp. 10.523.497.087,- in 2012 and Rp. 10.585.176.268,- in 2011)
Biaya Dibayar di Muka	1.661.616.340	7	3.101.816.382	Prepaid Expenses
Persediaan	3.793.316.574	2i, 8	1.932.824.863	Inventories
Jumlah Aset Lancar	1.439.300.475.036		1.139.055.999.626	Total Current Assets
Aset Tidak Lancar				Non-Current Assets
Investasi Jangka Panjang	11.102.980.191	2j, 9	10.308.298.606	Long-Term Investments
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	Fixed Assets (net of accumulated depreciation of Rp. 651.872.217.248,- in 2012 and Rp. 533.002.297.525,- in 2011)
Aset Lain-lain	33.595.497.585	11	36.781.677.230	Other Assets
Jumlah Aset Tidak Lancar	7.054.909.983.935		6.931.037.991.040	Total Non-Current Assets
Jumlah Aset	8.494.210.458.971		8.070.093.990.666	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				LIABILITIES AND NET ASSETS
Liabilitas Jangka Pendek				Current Liabilities
Hutang Pajak	18.640.559.301	12	16.252.402.340	Taxes Payable
Biaya Yang Masih Harus Dibayar	6.559.027.379	13	17.996.050.321	Accrued Expenses
Hutang Lain-lain	50.185.642.055	14	41.688.378.184	Other Payables
Jumlah Liabilitas Jangka Pendek	75.385.228.735		75.936.830.845	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Hutang Lain-lain	499.651.300	14	1.285.134.179	Other Payables
Pendapatan Diterima di Muka	46.247.829.541	15	48.366.439.310	Unearned Revenues
Kewajiban Imbalan Pascakerja	35.224.671.673	21, 16	19.160.870.606	Post-Employment Benefits Obligation
Jumlah Liabilitas Jangka Panjang	81.972.152.514		68.812.444.095	Total Non-Current Liabilities
Aset Neto				Net Assets
Aset Neto Tidak Terikat	2.405.054.402.469	17	2.037.201.661.747	Unrestricted Net Assets
Aset Neto Terikat Temporer	79.109.301.253	18	35.968.389.979	Temporary Restricted Net Assets
Aset Neto Terikat Permanen	5.852.689.374.000	19	5.852.174.664.000	Permanent Restricted Net Assets
Jumlah Aset Neto	8.336.853.077.722		7.925.344.715.726	Total Net Assets
Jumlah Liabilitas dan Aset Neto	8.494.210.458.971		8.070.093.990.666	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	Operating
APBN	529.318.827.486	2m, 20	607.384.430.987	APBN
Hibah/ Sumbangan	71.132.576.630	2m, 20	136.825.503.270	Grants/ Donations
Lain-lain	50.179.619.975	2m, 20	41.994.291.202	Others
	<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	Net Assets Ended of Restrictions
Jumlah Pendapatan	<u>1.829.101.762.130</u>		<u>1.851.538.768.565</u>	Total Revenues
Beban				Expenses
Operasional	1.309.775.575.062	2m, 21	1.224.171.798.144	Operating
Penyusutan dan Amortisasi	118.073.555.470	2m, 21	82.646.054.948	Depreciation and Amortization
Lain-lain	29.676.511.073	2m, 21	27.089.571.622	Others
Jumlah Beban	<u>1.457.525.641.605</u>		<u>1.333.907.424.714</u>	Total Expenses
Kenaikan (Penurunan) Aset Neto Tidak Terikat	<u>371.576.120.525</u>		<u>517.631.343.851</u>	Increase (Decrease) in Unrestricted Net Assets
PERUBAHAN ASET NETO TERIKAT TEMPORER				CHANGES IN TEMPORARY RESTRICTED NET ASSETS
Pendapatan				Revenues
Operasional	3.342.887.217	2m, 22	4.041.246.783	Operating
Hibah/ Sumbangan	45.634.426.190	2m, 22	12.488.180.000	Grants/ Donations
Lain-lain	102.163.044	2m, 22	377.932.205	Others
	<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)	Net Assets Released from Restrictions
Jumlah Pendapatan	<u>43.140.911.274</u>		<u>10.902.259.190</u>	Total Revenues
Kenaikan (Penurunan) Aset Neto Terikat Temporer	<u>43.140.911.274</u>		<u>10.902.259.190</u>	Increase (Decrease) in Temporary Restricted Net Assets

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	Others
	514.710.000		88.935.000	
Aset Neto Terbebaskan dari Pembatasan	0	23	0	Net Assets Released from Restrictions
Jumlah Pendapatan	514.710.000		88.935.000	Total Revenues
Kenaikan (Penurunan) Aset Neto Terikat Permanen	514.710.000		88.935.000	Increase (Decrease) in Permanent Restricted Net Assets
KENAIKAN (PENURUNAN) ASET NETO	415.231.741.799		528.622.538.041	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	Adjustment of Beginning Balance
Kenaikan (Penurunan) Efek Tersedia untuk Dijual	78.810.679	24	40.707.679	Increase (Decrease) In Available for Sale of Securities
ASET NETO AKHIR TAHUN	8.336.853.077.722		7.925.344.715.726	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	
ARUS KAS DARI			CASH FLOWS FROM
AKTIVITAS OPERASI			OPERATING ACTIVITIES
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			CASH FLOWS FROM
AKTIVITAS INVESTASI			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	288.775.156.682	69.177.216.184	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
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