

**KONSOLIDASIAN**

**LAPORAN KEUANGAN  
TAHUN 2023**

**SEMESTER I**



**UNIVERSITAS GADJAH MADA  
DAN ENTITAS ANAK  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN**

Untuk Tahun-tahun yang Berakhir  
Pada Tanggal 30 Juni 2023 dan 31 Desember 2022  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**UNIVERSITAS GADJAH MADA  
AND ITS SUBSIDIARIES  
STATEMENTS OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME**  
For the Years Ended  
June 30th, 2023 and December 31, 2022  
(Expressed in Rupiah, unless stated)

	Catatan/ <i>Notes</i>	30 Juni 2023 Rp	2022 Rp	
<b>Tanpa Pembatasan dari Pemberi Sumber Daya</b>				<b>Without Restrictions from Resource Providers</b>
<b>Pendapatan</b>				<b>Revenue</b>
Layanan pendidikan		628.289.308.390	1.130.432.261.946	Education services
Hibah/sumbangan		52.054.739.593	271.543.848.514	Grants/Donations
Bantuan Pendanaan Perguruan Tinggi Negeri Badan Hukum		136.730.910.899	245.326.044.000	Funding Assistance for Public State University with Legal Entity
Pendapatan Entitas Anak		77.953.920.718	183.514.293.476	Subsidiaries
Lainnya		447.921.719.976	1.079.765.175.387	Others
<b>Jumlah</b>		<b>1.342.950.599.575</b>	<b>2.910.581.623.323</b>	<b>Total</b>
<b>Beban</b>				<b>Expenses</b>
Belanja personil		(535.020.990.097)	(1.107.328.637.637)	Personnel
Barang dan jasa		(395.099.809.239)	(1.134.760.618.048)	Goods and Services
Perjalanan		(45.063.306.417)	(115.704.755.185)	Travels
Perbaikan dan pemeliharaan		(31.399.528.556)	(76.644.710.315)	Repairs and maintenances
Lainnya		--	--	Others
Beban entitas anak		(105.972.750.564)	(201.847.344.159)	Subsidiaries
<b>Jumlah</b>		<b>(1.112.556.384.873)</b>	<b>(2.636.286.065.344)</b>	<b>Total</b>
<b>Surplus (Defisit) Tanpa Pembatasan dari Pemberi Sumber Daya</b>		<b>230.394.214.702</b>	<b>274.295.557.979</b>	<b>Surplus (Deficit) Without Restrictions from Resource Providers</b>
<b>Dengan Pembatasan dari Pemberi Sumber Daya</b>				<b>With Restrictions from Resource Providers</b>
<b>Pendapatan</b>				<b>Revenue</b>
Anggaran Pendapatan Belanja Negara (APBN)		358.135.360.213	434.512.254.211	State Budget (APBN)
<b>Jumlah</b>		<b>358.135.360.213</b>	<b>434.512.254.211</b>	<b>Total</b>
<b>Beban</b>				
Belanja personil		(358.135.360.213)	(434.512.254.211)	Personnel expenditures
<b>Jumlah</b>		<b>(358.135.360.213)</b>	<b>(434.512.254.211)</b>	<b>Total</b>
<b>Surplus (Defisit) Dengan Pembatasan dari Pemberi Sumber Daya</b>		--	--	<b>Surplus (Deficit) With Restrictions from Resource Providers</b>
Surplus Aset Neto Sebelum Pajak		230.394.214.702	274.295.557.979	Net Assets Surplus Before Tax
Beban Pajak Penghasilan		--	(17.505.371.996)	Income Tax Expenses
<b>Surplus Tahun Berjalan</b>		<b>230.394.214.702</b>	<b>256.790.185.983</b>	<b>Surplus Current Year</b>
<b>Penghasilan komprehensif lain</b>		(437.410.934)	2.602.883.796	<b>Other comprehensive income</b>
<b>Jumlah Penghasilan Komprehensif</b>		<b>229.956.803.768</b>	<b>259.393.069.779</b>	<b>Total Comprehensive Income</b>
<b>Surplus yang Diatribusikan kepada:</b>				<b>Surplus Attributable to:</b>
Pemilik entitas induk		235.162.723.109,00	227.507.217.911,00	Owners of the parent entity
Kepentingan nonpengendali		(4.768.508.406,89)	769.773.572,00	Non-controlling interest
		<b>230.394.214.702</b>	<b>228.276.991.483</b>	
<b>Jumlah Penghasilan Komprehensif yang Diatribusikan kepada:</b>				<b>Total Comprehensive Income Attributable to:</b>
Pemilik entitas induk		235.162.723.109	230.092.765.873,00	Owners of the parent entity
Kepentingan nonpengendali		(4.768.508.407)	787.109.406,00	Non-controlling interest
		<b>230.394.214.702</b>	<b>230.879.875.279</b>	

**UNIVERSITAS GADJAH MADA  
DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN**  
Untuk Tahun-tahun yang Berakhir  
Pada Tanggal 30 Juni 2023 dan 31 Desember 2022  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**UNIVERSITAS GADJAH MADA  
AND ITS SUBSIDIARIES  
STATEMENT OF FINANCIAL POSITION**  
For the Years Ended  
June 30th, 2023 and December 31, 2022  
(Expressed in Rupiah, unless stated)

	<u>Catatan/ Notes</u>	<u>30 Juni 2023 Rp</u>	<u>2022 Rp</u>	
<b>ASET</b>				<b>ASSETS</b>
<b>Aset Lancar</b>				<b>Current Assets</b>
Kas dan setara kas		917.529.923.845	908.951.638.920	Cash and cash equivalents
Investasi jangka pendek		230.359.927.590	169.743.319.291	Short-term investments
Piutang usaha dan lain-lain		161.425.089.314	128.392.631.158	Accounts receivable and other
Persediaan		44.108.008.744	51.225.706.486	Inventories
Pembayaran dimuka		32.242.458.845	5.227.812.015	Prepayments
Pajak dibayar dimuka		1.617.692.533	3.868.553.424	
Aset lancar lainnya		1.863.217.577	1.802.994.353	Other current assets
<b>Jumlah Aset Lancar</b>		<b>1.389.146.318.450</b>	<b>1.269.212.655.647</b>	<b>Total Current Assets</b>
<b>Aset Tidak Lancar</b>				<b>Non-Current Assets</b>
Investasi pada ventura bersama		18.286.694.775	21.909.600.884	Investment in joint venture
Investasi Jangka Panjang		11.380.750.351	7.541.476.090	Investment in subsidiaries
Aset tetap		3.349.716.200.741	3.211.734.712.484	Fixed assets
Aset takberwujud		18.838.448.464	15.586.460.643	Intangible assets
Aset lain-lain		6.338.019.695	23.677.178.924	Other assets
Dana abadi		300.000.000.000	300.000.000.000	Endowment fund
<b>Jumlah Aset Tidak Lancar</b>		<b>3.704.560.114.026</b>	<b>3.580.449.429.025</b>	<b>Total Non-Current Assets</b>
<b>JUMLAH ASET</b>		<b>5.093.706.431.504</b>	<b>4.849.662.084.672</b>	<b>TOTAL ASSETS</b>
<b>LIABILITAS DAN ASET NETO</b>				<b>LIABILITIES AND NET ASSETS</b>
<b>LIABILITAS</b>				<b>LIABILITIES</b>
<b>Liabilitas Jangka Pendek</b>				<b>Current Liabilities</b>
Pinjaman bank jangka pendek		11.835.714.386	11.300.000.000	Short term Bank Loans
Utang usaha dan lain-lain		182.689.526.866	153.789.932.786	Accounts payable and other
Utang pajak		13.425.246.502	41.265.498.614	Taxes payable
Akrual		30.991.445.087	32.070.047.936	Accruals
Liabilitas jangka panjang - yang jatuh tempo dalam satu tahun				Current maturities of long-term liabilities
Pinjaman Bank		4.807.721.154	1.380.000.000	Bank loans
Pendapatan diterima dimuka		7.847.715.864	8.653.068.035	Unearned revenue
Transitoris		--	--	Transitory
<b>Jumlah Liabilitas Jangka Pendek</b>		<b>251.597.369.859</b>	<b>248.458.547.371</b>	<b>Total Current Liabilities</b>
<b>Liabilitas Jangka Panjang</b>				<b>Non-Current Liabilities</b>
Liabilitas Jangka Panjang setelah dikurangi bagian jangka pendek				Long-term liabilities net of current portion
Pendapatan diterima dimuka		33.266.975.620	25.366.884.193	Unearned revenue
Pinjaman bank		45.187.715.329	43.006.603.322	Bank loans
Liabilitas imbalan pascakerja		17.434.892.449	18.212.289.998	Post-employment benefit liabilities
Utang jangka panjang lainnya		26.669.541.436	25.024.626.744	Other long-term liabilities
<b>Jumlah Liabilitas Jangka Panjang</b>		<b>122.559.124.834</b>	<b>111.610.404.257</b>	<b>Total Non-Current Liabilities</b>
<b>JUMLAH LIABILITAS</b>		<b>374.156.494.693</b>	<b>360.068.951.628</b>	<b>TOTAL LIABILITIES</b>
<b>ASET NETO</b>				<b>NET ASSETS</b>
Tambahan modal disetor		6.912.425.541	6.912.425.541	Additional paid-in capital
Tanpa pembatasan dari pemberi sumber daya		2.913.344.818.997	2.678.182.095.888	Without restrictions from the resource providers
Denngan pembatasan dari pemberi sumber daya		1.739.701.014.464	1.739.701.014.464	With restrictions from the resource providers
Penhasilan komprehensif lain		7.492.600.993	7.930.011.927	Other comprehensive income
<b>Aset neto yang dapat diatribusikan kepada pemilik entitas induk</b>		<b>4.667.450.859.995</b>	<b>4.432.725.547.820</b>	<b>Net assets attributable to the parent entity</b>
Kepentingan Non Pengendali		52.099.076.816	56.867.585.223	Non-controlling interest
<b>JUMLAH ASET NETO</b>		<b>4.719.549.936.811</b>	<b>4.489.593.133.043</b>	<b>TOTAL NET ASSETS</b>
<b>JUMLAH LIABILITAS DAN ASET NETO</b>		<b>5.093.706.431.505</b>	<b>4.849.662.084.671</b>	<b>TOTAL LIABILITIES AND NET ASSETS</b>

**UNIVERSITAS GADJAH MADA  
DAN ENTITAS ANAK  
LAPORAN PERUBAHAN ASET NETO**

Untuk Tahun-tahun yang Berakhir  
Pada Tanggal 30 Juni 2023 dan 31 Desember 2022  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**UNIVERSITAS GADJAH MADA  
AND ITS SUBSIDIARIES  
STATEMENT OF CHANGES IN NET ASSETS**  
For the Years Ended  
June 30th, 2023 and December 31, 2022  
(Expressed in Rupiah, unless stated)

	Catatan/ Notes	30 Juni 2023 Rp	2022 Rp	
<b>Tambahan Modal Disetor</b>				<b>Additional Paid-in Capital</b>
Saldo awal		6.912.425.541	6.912.425.541	Beginning balance
Penambahan		--	--	Increases
Penurunan		--	--	Decreases
<b>Saldo akhir</b>		<b>6.912.425.541</b>	<b>6.912.425.541</b>	<b>Ending balance</b>
<b>Aset Neto Tanpa Pembatasan dari Pemberi Sumber Daya</b>				<b>Net Assets Without Restriction from Resource Providers</b>
Saldo 31 Desember 2021		2.678.182.095.888	2.407.093.639.000	Balance as of December 31, 2021
Penambahan		--	--	Increases
Penurunan		--	--	Decreases
Dampak		--	--	
Saldo 30 Juni 2022		<b>2.678.182.095.888</b>	<b>2.407.093.639.000</b>	Balance as of June 30, 2022
Surplus (Defisit) tahun berjalan setelah pajak		235.162.723.109	271.088.456.888	Surplus (Deficit) for the year after tax
<b>Saldo akhir</b>		<b>2.913.344.818.997</b>	<b>2.678.182.095.888</b>	<b>Ending balance</b>
<b>Penghasilan komprehensif lain</b>				<b>Other comprehensive income</b>
Saldo awal		7.930.011.927	5.479.180.009	Beginning balance
Penghasilan komprehensif lain tahun berjalan		(437.410.934)	2.450.831.918	Other comprehensive income for the year
<b>Saldo akhir</b>		<b>7.492.600.993</b>	<b>7.930.011.927</b>	<b>Ending balance</b>
<b>Jumlah</b>		<b>2.920.837.419.990</b>	<b>2.686.112.107.815</b>	<b>Total</b>
<b>Aset Neto Dengan Pembatasan dari Pemberi Sumber Daya</b>				<b>Net Assets With Restriction from Resource Providers</b>
Saldo awal		1.739.701.014.464	1.739.701.014.464	Beginning balance
Surplus (Defisit) tahun berjalan		--	--	Surplus (Deficit) for the year
<b>Saldo akhir</b>		<b>1.739.701.014.464</b>	<b>1.739.701.014.464</b>	<b>Ending balance</b>
<b>Kepentingan Nonpengendali</b>				<b>Non-Controlling Interest</b>
Saldo awal		56.867.585.223	56.797.886.311	Beginning balance
Kepentingan nonpengendali anak		(4.569.009.052)	(1.121.321.827)	Non-controlling interest in the subsidiaries
Surplus (Defisit) tahun berjalan		(199.499.355)	1.191.020.739	Surplus (Deficit) for the year
<b>Saldo Akhir</b>		<b>52.099.076.816</b>	<b>56.867.585.223</b>	<b>Ending Balance</b>
<b>Jumlah Aset Neto</b>		<b>4.719.549.936.811</b>	<b>4.489.593.133.043</b>	<b>Total Net Asset</b>



UNIVERSITAS GADJAH MADA

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LAPORAN KEUANGAN KONSOLIDASIAN  
SEMESTER I TAHUN 2023