



# LAPORAN KEUANGAN

## 2015

berdasarkan standar akuntansi keuangan

**LEMBAGA PENGELOLA DANA PENDIDIKAN**

**LAPORAN KEUANGAN/  
*FINANCIAL STATEMENTS***

**31 DESEMBER/*DECEMBER 2015***

**LEMBAGA PENGELOLA DANA PENDIDIKAN**

**LAPORAN POSISI KEUANGAN  
31 DESEMBER 2015**

(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2015**

(Expressed in Rupiah, unless otherwise stated)

	<u>2015</u>	Catatan/ <u>Notes</u>	<u>2014</u>	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	5,774,433,802	2e,4	383,742,215	<i>Cash and cash equivalents</i>
Piutang usaha	10,985,331,507	2f,5	41,079,466,940	<i>Account receivables</i>
Persediaan	346,326,130		124,568,000	<i>Inventories</i>
Beban layanan dibayar dimuka	393,474,206,686	8	188,191,738,191	<i>Prepaid service expenses</i>
Deposito berjangka	2,121,901,300,050	6	2,058,250,000,000	<i>Time deposits</i>
Efek-efek	<u>197,176,350,000</u>	7	<u>155,463,000,000</u>	<i>Marketable securities</i>
<b>TOTAL ASET LANCAR</b>	<u>2,729,657,948,175</u>		<u>2,443,492,515,346</u>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>				<b>NON CURRENT ASSETS</b>
Aset tetap - bersih	3,984,234,468	2g,9	4,634,241,859	<i>Fixed assets - net</i>
Aset tak berwujud	951,196,887	2h,10	1,097,472,993	<i>Intangible assets</i>
Aset lain-lain	<u>15,719,077,503,162</u>	2i,11	<u>15,617,700,000,000</u>	<i>Other assets</i>
<b>TOTAL ASET TIDAK LANCAR</b>	<u>15,724,012,934,517</u>		<u>15,623,431,714,852</u>	<b>TOTAL NON CURRENT ASSETS</b>
<b>JUMLAH ASET</b>	<u>18,453,670,882,692</u>		<u>18,066,924,230,198</u>	<b>TOTAL ASSETS</b>
<b>LIABILITAS</b>				<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Pendapatan diterima dimuka	-	12	102,739,726	<i>Unearned revenue</i>
Liabilitas imbalan kerja	522,341,189	2i,13	270,389,171	<i>Employee benefits liability</i>
Akrual	<u>47,362,599,254</u>	14	<u>9,084,608,758</u>	<i>Accrued expenses</i>
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<u>47,884,940,443</u>		<u>9,457,737,655</u>	<b>TOTAL CURRENT LIABILITIES</b>
<b>ASET NETO</b>				<b>NET ASSETS</b>
Tidak terikat	2,788,085,942,249	15	2,439,766,492,543	<i>Unrestricted</i>
Terikat	<u>15,617,700,000,000</u>	16	<u>15,617,700,000,000</u>	<i>Restricted</i>
<b>JUMLAH ASET NETO</b>	<u>18,405,785,942,249</u>		<u>18,057,466,492,543</u>	<b>TOTAL NET ASSETS</b>
<b>JUMLAH LIABILITAS DAN ASET NETO</b>	<u>18,453,670,882,692</u>		<u>18,066,924,230,198</u>	<b>TOTAL LIABILITIES AND NET ASSETS</b>

**LEMBAGA PENGELOLA DANA PENDIDIKAN**

**LAPORAN AKTIVITAS  
UNTUK TAHUN YANG BERAKHIR  
31 DESEMBER 2015**

(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED  
31 DECEMBER 2015**

(Expressed in Rupiah, unless otherwise stated)

	<u>2015</u>	<u>Catatan/ Notes</u>	<u>2014</u>	
<b>PERUBAHAN ASET NETO TIDAK TERIKAT</b>				<b>CHANGES OF UNRESTRICTED NET ASSETS</b>
<b>PENDAPATAN</b>				<b>INCOME</b>
Pendapatan investasi	1,590,208,698,557	2j,17	1,720,632,287,696	<i>Investment income</i>
Pendapatan usaha lainnya	<u>6,699,412,531</u>	2i,18	<u>951,684,103</u>	<i>Other income</i>
Jumlah pendapatan	<u>1,596,908,111,088</u>		<u>1,721,583,971,799</u>	<i>Total income</i>
<b>BEBAN</b>				<b>EXPENSES</b>
Beban layanan	1,154,983,734,818	2k,19	544,292,001,197	<i>Service-related expenses</i>
Beban operasional layanan	53,737,992,487	2k,20	28,714,402,294	<i>Service operational expenses</i>
Beban karyawan	15,206,484,200	2k,21	11,479,441,269	<i>Employee expenses</i>
Beban umum dan administrasi	<u>15,735,755,245</u>	2k,22	<u>13,043,022,446</u>	<i>General and administrative expenses</i>
Jumlah beban	<u>1,239,663,966,750</u>		<u>597,528,867,206</u>	<i>Total expenses</i>
Rugi atas penghapusan aset	-	2g	<u>2,181,657,835</u>	<i>Loss on disposal of assets</i>
<b>KENAIKAN ASET NETO TIDAK TERIKAT TAHUN BERJALAN</b>	357,244,144,338		1,121,873,446,758	<b>INCREASE IN UNRESTRICTED NET ASSETS FOR THE YEAR</b>
<b>(PENURUNAN)/KENAIKAN ASET NETO TIDAK TERIKAT</b>				<b>(DECREASE)/INCREASE IN UNRESTRICTED NET ASSETS</b>
<b>Pos-pos yang tidak akan direklasifikasi ke laporan aktivitas:</b>				<b>Items that will not be reclassified to statement of activities:</b>
Pengukuran kembali imbalan pasca kerja	(62,765,136)	2l,13	-	<i>Remeasurement of post employment benefit</i>
<b>Pos-pos yang akan direklasifikasi ke laporan aktivitas:</b>				<b>Items that will be reclassified to statement of activities:</b>
(Kerugian)/keuntungan yang belum direalisasi atas efek-efek tersedia untuk dijual	<u>(8,861,929,496)</u>		<u>6,452,250,000</u>	<i>Unrealised (losses)/gain on available-for-sale marketable securities</i>
<b>JUMLAH (PENURUNAN)/KENAIKAN ASET NETO TIDAK TERIKAT</b>	(8,924,694,632)		6,452,250,000	<b>TOTAL (DECREASE)/INCREASE IN UNRESTRICTED NET ASSETS</b>
<b>ASET NETO TIDAK TERIKAT AWAL TAHUN</b>	<u>2,439,766,492,543</u>		<u>1,311,440,795,785</u>	<b>UNRESTRICTED NET ASSETS BEGINNING BALANCE</b>
<b>ASET NETO TIDAK TERIKAT AKHIR TAHUN</b>	<u>2,788,085,942,249</u>		<u>2,439,766,492,543</u>	<b>UNRESTRICTED NET ASSETS ENDING BALANCE</b>
<b>PERUBAHAN ASET NETO TERIKAT</b>				<b>CHANGES IN RESTRICTED NET ASSETS</b>
<b>ASET NETO TERIKAT AWAL TAHUN</b>	15,617,700,000,000		15,617,700,000,000	<b>RESTRICTED NET ASSETS BEGINNING BALANCE</b>
<b>ASET NETO TERIKAT AKHIR TAHUN</b>	<u>15,617,700,000,000</u>		<u>15,617,700,000,000</u>	<b>RESTRICTED NET ASSETS ENDING BALANCE</b>
<b>TOTAL ASET NETO AKHIR TAHUN</b>	<u>18,405,785,942,249</u>		<u>18,057,466,492,543</u>	<b>TOTAL NET ASSETS ENDING BALANCE</b>

**LEMBAGA PENGELOLA DANA PENDIDIKAN**

**LAPORAN ARUS KAS  
UNTUK TAHUN YANG BERAKHIR  
31 DESEMBER 2015**

(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED  
31 DECEMBER 2015**

(Expressed in Rupiah, unless or otherwise stated)

	<u>2015</u>	<u>2014</u>	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Penerimaan kas dari:			<i>Cash received from:</i>
Pendapatan investasi	1,519,071,506,606	1,671,217,424,955	<i>Investment income</i>
Pendapatan usaha lainnya	6,651,912,530	951,684,103	<i>Other income</i>
Pengeluaran untuk:			<i>Cash disbursement for:</i>
Beban karyawan	(13,051,791,195)	(11,479,441,269)	<i>Employee expenses</i>
Beban operasional layanan	(51,469,397,654)	(28,714,402,294)	<i>Service operational expenses</i>
Persediaan	(1,443,381,411)	(462,369,886)	<i>Inventories</i>
Beban layanan	(1,325,573,435,003)	(680,880,079,557)	<i>Service expenses</i>
Beban umum dan administrasi	(13,710,478,838)	(11,074,603,146)	<i>General and administrative expenses</i>
<b>Kas bersih diperoleh dari aktivitas operasi</b>	<u>120,474,935,035</u>	<u>939,558,212,906</u>	<b>Net cash provided from operating activities</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Pencairan investasi	27,657,300,000,000	18,739,646,300,000	<i>Withdrawal of investments</i>
Perolehan aset tetap	(345,793,398)	(439,488,653)	<i>Acquisition of fixed assets</i>
Penjualan aset tetap	-	10,450,000	<i>Proceed from sale of fixed assets</i>
Perolehan aset tak berwujud	(310,455,000)	(1,245,297,400)	<i>Acquisition of intangible assets</i>
Penempatan investasi	(6,879,027,995,050)	(19,679,667,550,000)	<i>Investments placement</i>
Penempatan investasi dana abadi	(20,892,700,000,000)	-	<i>Placement of endowment fund</i>
<b>Kas bersih digunakan untuk aktivitas investasi</b>	<u>(115,084,243,448)</u>	<u>(941,695,586,053)</u>	<b>Net cash used in investing activities</b>
<b>KENAIKAN/(PENURUNAN) BERSIH KAS DAN SETARA KAS</b>	5,390,691,587	(2,137,373,147)	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>
<b>KAS DAN SETARA KAS PADA AWAL TAHUN</b>	<u>383,742,215</u>	<u>2,521,115,362</u>	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF YEAR</b>
<b>KAS DAN SETARA KAS PADA AKHIR TAHUN</b>	<u>5,774,433,802</u>	<u>383,742,215</u>	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>