

**UNIVERSITAS SANATA DHARMA
(UNIT DARI YAYASAN SANATA DHARMA)/
SANATA DHARMA UNIVERSITY
(UNIT OF SANATA DHARMA FOUNDATION)**

**LAPORAN KEUANGAN/*FINANCIAL STATEMENTS*
31 DESEMBER 2021/*DECEMBER 31, 2021***

UNIVERSITAS SANATA DHARMA
(UNIT DARI YAYASAN SANATA DHARMA) /
SANATA DHARMA UNIVERSITY
(UNIT OF SANATA DHARMA FOUNDATION)

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**UNIVERSITAS
SANATA DHARMA**
Y O G Y A K A R T A

**SURAT PERNYATAAN PENGURUS
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN
PER 31 DESEMBER 2021 DAN 2020
SERTA UNTUK TAHUN-TAHUN YANG
BERAKHIR PADA TANGGAL TERSEBUT**

**MANAGEMENT'S STATEMENT LETTER
RELATING TO THE RESPONSIBILITY FOR
THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2021 AND 2020
AND FOR THE YEARS
THEN ENDED**

**UNIVERSITAS SANATA DHARMA (UNIT DARI YAYASAN SANATA DHARMA) /
SANATA DHARMA UNIVERSITY (UNIT OF SANATA DHARMA FOUNDATION)**

Kami yang bertanda tangan di bawah ini / *We, the undersigned :*

- | | | |
|---------------------------------------|---|---|
| 1. Nama / <i>Name</i> | : | Drs. Johannes Eka Priyatma, M.Sc., Ph.D |
| Alamat Kantor / <i>Office Address</i> | : | Gedung Pusat Universitas Sanata Dharma Lt. 1
Jl. Affandi (Gejayan), Yogyakarta |
| Nomor Telepon / <i>Phone Number</i> | : | 081325657037 |
| Jabatan / <i>Position</i> | : | Rektor / <i>Rector</i> |
| 2. Nama / <i>Name</i> | : | Drs. Aufridus Atmadi, M.Si |
| Alamat Kantor / <i>Office Address</i> | : | Gedung Pusat Universitas Sanata Dharma Lt. 1
Jl. Affandi (Gejayan), Yogyakarta |
| Nomor Telepon / <i>Phone Number</i> | : | 08122717944 |
| Jabatan / <i>Position</i> | : | Wakil Rektor II / <i>Vice Rector II</i> |

Menyatakan bahwa :

- Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Universitas Sanata Dharma (Unit dari Yayasan Sanata Dharma);
- Laporan keuangan Universitas Sanata Dharma (Unit dari Yayasan Sanata Dharma) telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik;
- Semua informasi dalam laporan keuangan Universitas Sanata Dharma (Unit dari Yayasan Sanata Dharma) telah dimuat secara lengkap dan benar;
 - Laporan keuangan Universitas Sanata Dharma (Unit dari Yayasan Sanata Dharma) tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.
- Bertanggung jawab atas sistem pengendalian internal dalam Universitas Sanata Dharma (Unit dari Yayasan Sanata Dharma)

Declare that :

- We are responsible for the preparation and presentation of financial statements of Sanata Dharma University (Unit of Sanata Dharma Foundation);*
- The financial statement of Sanata Dharma University (Unit of Sanata Dharma Foundation) have been prepared and presented in accordance with the Indonesian Accounting Standards for Non-Publicly-Accountable Entities;*
- All information in the Sanata Dharma University (Unit of Sanata Dharma Foundation) financial statements is complete and correct;*
 - The financial statements of Sanata Dharma University (Unit of Sanata Dharma Foundation) do not contain misleading material information or facts, and do not omit material information or facts;*
- We are responsible for the internal control system of Sanata Dharma University (Unit of Sanata Dharma Foundation)*

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement letter is made truthfully.

Yogyakarta,
26 September 2022 / September 26, 2022



Drs. Johannes Eka Priyatma, M.Sc., Ph.D
Rektor / *Rector*

Drs. Aufridus Atmadi, M.Si
Wakil Rektor II / *Vice Rector II*

JL. AFFANDI, MRICAN, TROMOL POS 29, YOGYAKARTA 55002

Telp. (0274) 613301, 515352 Fax. (0274) 682383 - Telegram : SADHAR YOGYA

Rek. Giro : CIMB Niaga No. 018.01.24169.00.7 dan 287.01.00272.00.5 Mandiri No. 137.00.0421493.4, BRI No. 1383.01.000001.30.0

Homepage : <http://www.usd.ac.id>, E-mail : rektorat@usd.ac.id

Registered Public Accountants

License No. Kep-657/KM.17/1998

**KANTOR AKUNTAN PUBLIK
LEONARD, MULIA & RICHARD**

Jl. Hayam Wuruk No. 3W-3V, Jakarta 10120, Indonesia

☎ : 62-21-3458491

Fax : 62-21-3850029

e-mail : contactus.jakarta@kaplmr.com

Your Ref

Our Ref: 00298/3.0010/AU.2/05/0312-3/1/IX/2022

Laporan Auditor Independen

Independent Auditors' Report

Para Pembina, Pengawas dan Pengurus
YAYASAN SANATA DHARMA

The Councilors, Supervisors and Management
SANATA DHARMA FOUNDATION

Kami telah mengaudit laporan keuangan UNIVERSITAS SANATA DHARMA (Unit dari Yayasan Sanata Dharma) terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2021, serta laporan penghasilan komprehensif, laporan perubahan aset neto dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

We have audited the accompanying financial statements of SANATA DHARMA UNIVERSITY (Unit of Sanata Dharma Foundation), which comprise the statement of financial position as of December 31, 2021 and the statement of comprehensive income, statement of changes in net assets, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Tanggung jawab manajemen atas laporan keuangan

Management's responsibility for the financial statements

Pengurus Yayasan bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik, dan atas pengendalian internal yang dianggap perlu oleh pengurus, Yayasan untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

The Foundation's management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Accounting Standards for Non-Publicly-Accountable Entities, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Tanggung jawab auditor

Auditors' responsibility

Tanggung jawab kami adalah menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan dan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatements.

BRANCH : Jl. Marina No. 8
Semarang 50144

☎ 024 - 7600690 Fax. : 7601035, 7600702

e-mail : contactus.semarang@kaplmr.com

Registered Public Accountants

License No. Kep-657/KM.17/1998

**KANTOR AKUNTAN PUBLIK
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Jl. Hayam Wuruk No. 3W-3V, Jakarta 10120, Indonesia

☎ : 62-21-3458491

Fax : 62-21-3850029

e-mail : contactus.jakarta@kaplmr.com

Your Ref

Our Ref:

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh pengurus Yayasan, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan UNIVERSITAS SANATA DHARMA (Unit dari Yayasan Sanata Dharma) tanggal 31 Desember 2021, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik.

An audit involved performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statement present fairly, in all material respects, the financial position of SANATA DHARMA UNIVERSITY (Unit of Sanata Dharma Foundation) as of December 31, 2021 and its financial performance and cash flows for the year then ended, in accordance with Indonesian Accounting Standards for Non-Publicly-Accountable Entities.

Semarang,

26 September, 2022 / September 26, 2022

LEONARD, MULIA & RICHARD

Izin Kantor Akuntan Publik / Public Accountant Firm License No. KEP-657/KM.17/1998



IGNATIUS DION SETIAWAN, S.E., CPA

Izin Akuntan Publik / Public Accountant License No. AP. 0312

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Semarang 50144

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**UNIVERSITAS SANATA DHARMA (UNIT DARI YAYASAN SANATA DHARMA) /
SANATA DHARMA UNIVERSITY (UNIT OF SANATA DHARMA FOUNDATION)**

**LAPORAN POSISI KEUANGAN
31 DESEMBER 2021 DAN 2020**

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020**

(Expressed in full amounts of Rupiah, unless otherwise stated)

	Catatan / Notes	2021	2020	
ASET				ASSETS
Kas dan setara kas	4	114.933.426.346	82.911.572.104	Cash and cash equivalents
Piutang lain-lain	5	15.263.933.070	14.082.655.109	Other receivables
Pendapatan bunga akan diterima	6	64.520.657	81.358.356	Accrued interest income
Piutang antar unit	7,16	10.694.850.467	16.959.636.652	Receivables, inter - units
Persediaan	8	204.518.413	184.789.614	Inventories
JUMLAH ASET		141.161.248.953	114.220.011.835	TOTAL ASSETS
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Hutang lain-lain	9	59.829.274.934	45.475.372.043	Other payables
Hutang pajak	15	615.133.665	475.975.410	Taxes payable
Akrual	10	1.013.531.623	1.185.882.640	Accruals
Jumlah Liabilitas Jangka Pendek		61.457.940.222	47.137.230.093	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Titipan dana tambahan pensiun	11	16.454.264.367	15.393.076.522	Deposit of additional pension fund
Liabilitas imbalan kerja karyawan	12	16.224.891.769	38.800.950.031	Employee benefits liability
Jumlah Liabilitas Jangka Panjang		32.679.156.136	54.194.026.553	Total Non-Current Liabilities
JUMLAH LIABILITAS		94.137.096.358	101.331.256.646	TOTAL LIABILITIES
ASET NETO				NET ASSETS
Tanpa pembatasan dari pemberi sumber daya				Without restrictions from resource providers
Surplus akumulasian		21.580.423.888	12.888.755.189	Accumulated surplus
Penghasilan komprehensif lain		25.443.728.707	-	Other comprehensive income
Jumlah Aset Neto		47.024.152.595	12.888.755.189	Total net assets
JUMLAH LIABILITAS DAN ASET NETO		141.161.248.953	114.220.011.835	TOTAL LIABILITIES AND NET ASSETS

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan

The accompanying notes are an integral part of these financial statements

**UNIVERSITAS SANATA DHARMA (UNIT DARI YAYASAN SANATA DHARMA) /
SANATA DHARMA UNIVERSITY (UNIT OF SANATA DHARMA FOUNDATION)**

**LAPORAN PENGHASILAN KOMPREHENSIF
UNTUK TAHUN-TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021 DAN 2020**

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED
DECEMBER 31, 2021 AND 2020**

(Expressed in full amounts of Rupiah, unless otherwise stated)

	Catatan / Notes	2021	2020	
TANPA PEMBATAAN DARI PEMBERI SUMBER DAYA				WITHOUT RESTRICTIONS FROM THE RESOURCE PROVIDERS
PENDAPATAN				REVENUES
Sumbangan Penyelenggaraan Pendidikan		119.553.728.305	115.021.778.439	Tuition fees
Murid / mahasiswa		10.080.546.095	9.254.095.750	Students
Bunga deposito dan tabungan		1.919.337.225	1.876.302.644	Interest on deposit and savings
Subsidi		1.200.049.154	1.578.582.772	Subsidies
Lain-lain		1.129.924.080	875.166.539	Others
Jumlah Pendapatan	13	133.883.584.859	128.605.926.144	Total Revenues
BEBAN	14	115.617.937.881	140.678.239.989	EXPENSES
SURPLUS (DEFISIT)		18.265.646.978	(12.072.313.845)	SURPLUS (DEFICIT)
PENGHASILAN KOMPREHENSIF LAIN	12	25.443.728.707	-	OTHER COMPREHENSIVE INCOME
JUMLAH PENGHASILAN KOMPREHENSIF		43.709.375.685	(12.072.313.845)	TOTAL COMPREHENSIVE INCOME

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan

The accompanying notes are an integral part of these financial statements

**UNIVERSITAS SANATA DHARMA (UNIT DARI YAYASAN SANATA DHARMA) /
SANATA DHARMA UNIVERSITY (UNIT OF SANATA DHARMA FOUNDATION)**

**LAPORAN PERUBAHAN ASET NETO
UNTUK TAHUN-TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021 DAN 2020**

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**STATEMENTS OF CHANGES IN NET ASSETS
FOR THE YEARS ENDED
DECEMBER 31, 2021 AND 2020**

(Expressed in full amounts of Rupiah, unless otherwise stated)

	Catatan / Notes	2021	2020	
ASET TANPA PEMBATAHAN DARI PEMBERI SUMBER DAYA				ASSETS WITHOUT RESTRICTIONS FROM THE RESOURCE PROVIDERS
Saldo awal		12.888.755.189	24.961.069.034	Beginning balance
Penggabungan unit	1	(9.573.978.279)	-	Merger of unit
Surplus (defisit) tahun berjalan		18.265.646.978	(12.072.313.845)	Surplus (deficit) in current year
Saldo akhir		21.580.423.888	12.888.755.189	Ending balance
Penghasilan komprehensif lain				Other comprehensive income
Saldo awal		-	-	Beginning balance
Penghasilan komprehensif tahun berjalan	12	25.443.728.707	-	Comprehensive income in current year
Saldo akhir		25.443.728.707	-	Ending balance
JUMLAH ASET NETO		47.024.152.595	12.888.755.189	TOTAL NET ASSETS

Catatan terlampir merupakan bagian yang tidak
terpisahkan dari laporan keuangan

The accompanying notes are an integral
part of these financial statements

**UNIVERSITAS SANATA DHARMA (UNIT DARI YAYASAN SANATA DHARMA) /
SANATA DHARMA UNIVERSITY (UNIT OF SANATA DHARMA FOUNDATION)**

**LAPORAN ARUS KAS
UNTUK TAHUN-TAHUN YANG BERAKHIR
PADA 31 DESEMBER 2021 DAN 2020**

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
DECEMBER 31, 2021 AND 2020**

(Expressed in full amounts of Rupiah, unless otherwise stated)

	2021	2020	
AKTIVITAS OPERASI			OPERATING ACTIVITIES
Surplus (defisit)	18.265.646.978	(12.072.313.845)	Surplus (deficit)
Rekonsiliasi surplus (defisit) menjadi kas neto yang diperoleh dari operasi :			Reconciliation of the surplus (deficit) into net cash provided operating activities :
Beban imbalan kerja karyawan	1.572.153.317	25.566.360.552	Employee benefits expenses
Penurunan (peningkatan) :			Decrease (increase) in :
Piutang lain-lain	(1.181.277.961)	12.700.517.605	Other receivable
Pendapatan bunga akan diterima	16.837.699	(5.780.047)	Accrued interest income
Piutang antar unit	6.264.786.185	(4.796.349.939)	Receivables, inter - units
Persediaan	(19.728.799)	38.442.427	Inventories
Peningkatan (penurunan) :			Increase (decrease) in :
Hutang lain-lain	14.353.902.892	(5.196.397.287)	Other payables
Hutang pajak	139.158.255	(242.370.232)	Taxes payable
Akrual	(172.351.017)	222.505.115	Accruals
Titipan dana tambahan pensiun	1.061.187.845	1.721.119.985	Deposit of additional pension fund
Arus Kas Neto Diperoleh dari Aktivitas Operasi	40.300.315.394	17.935.734.334	Net Cash Provided from Operating Activities
AKTIVITAS PENDANAAN			FUNDING ACTIVITIES
Penggabungan unit	(8.278.461.152)	-	Merger of unit
KENAIKAN NETO KAS DAN SETARA KAS	32.021.854.242	17.935.734.334	NET INCREASE IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN	82.911.572.104	64.975.837.770	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR
KAS DAN SETARA KAS AKHIR TAHUN	114.933.426.346	82.911.572.104	CASH AND CASH EQUIVALENTS AT END OF YEAR

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan

The accompanying notes are an integral part of these financial statements

**UNIVERSITAS SANATA DHARMA (UNIT DARI YAYASAN SANATA DHARMA) /
SANATA DHARMA UNIVERSITY (UNIT OF SANATA DHARMA FOUNDATION)**

**CATATAN ATAS LAPORAN KEUANGAN
31 DESEMBER 2021 DAN 2020**

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020**

(Expressed in full amounts of Rupiah, unless otherwise stated)

1. UMUM

Yayasan Sanata Dharma didirikan pada tanggal 2 Mei 1955 di Yogyakarta, Indonesia, dan dikuatkan dengan akta No. 7 tanggal 5 Desember 1955 dari Notaris R.M. Wiranto.

Anggaran dasar Yayasan telah mengalami beberapa kali perubahan, terakhir perubahan mengenai susunan pembina dan pengurus yang dinyatakan dengan akta No. 01 tanggal 10 Mei 2021 dari Notaris Maria Mahardhika Candra Gupitasari, SH., M.Kn. Perubahan anggaran dasar ini telah dilaporkan ke Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan surat penerimaan No. AHU-AH.01.06-0024805 tanggal 19 Mei 2021. Sedangkan susunan pengurus Universitas Sanata Dharma tidak ada perubahan.

Kegiatan Yayasan adalah menyelenggarakan pekerjaan amal dan kebudayaan pada umumnya serta keagamaan, pendidikan dan pengajaran tinggi pada khususnya di wilayah Indonesia, dengan alamat kantor di Gedung Pusat Universitas Sanata Dharma Lt 1, Jl. Affandi (Gejayan), Yogyakarta.

Berdasarkan surat permohonan Yayasan pada tanggal 7 Januari 2020, Yayasan telah menerima surat No: 97154/A5/HK/2020 tanggal 19 Oktober 2020 dari Kepala Biro Hukum Kementerian Pendidikan dan Kebudayaan mengenai penyampaian Salinan Keputusan Menteri Pendidikan dan Kebudayaan No: 949/M/2020 tanggal 14 Oktober 2020 tentang izin penyatuan Politeknik Mekatronika Sanata Dharma (unit dari Yayasan Sanata Dharma) ke Universitas Sanata Dharma (unit dari Yayasan Sanata Dharma).

Berdasarkan Surat Bendahara No: 1428/YYS/1-12/XI/2020 tanggal 30 November 2020 tentang keputusan pengurus harian Yayasan, penggabungan keuangan dan investasi Politeknik Mekatronika Sanata Dharma (Unit dari Yayasan Sanata Dharma) ke Universitas Sanata Dharma (Unit dari Yayasan Sanata Dharma) dilaksanakan terhitung mulai 1 Januari 2021.

Universitas Sanata Dharma adalah salah satu unit di bawah Yayasan Sanata Dharma yang menyelenggarakan pendidikan.

1. GENERAL

Sanata Dharma Foundation was established on May 2, 1955 in Yogyakarta, Indonesia, which was supported by deed No.7 dated December 1955 of R.M. Wiranto, Public Notary.

The Foundation article of incorporation has been amended several times, the latest amendment was stated in deed No. 01 dated May 10, 2021 of Maria Mahardhika Candra Gupitasari, SH., M.Kn, Public Notary, regarding the change of the councilors and management. The change has been reported to the Ministry of Law and Human Rights of the Republic of Indonesia and has been responded by letter No. AHU-AH.01.06-0024805 dated May 19, 2021. While there was no change in the composition of the management of Sanata Dharma University.

The Foundation is generally active in social and cultural activities, specifically in the field of religion and high level education in Indonesia. The foundation's office is located at the 1st floor Central Building of the Sanata Dharma University, Affandi (Gejayan) Street, Yogyakarta.

Based on the request letter of the Foundation dated January 7, 2020, the Foundation received letter No. 97154/A5/HK/2020 dated October 19, 2020 from the Head of the Legal Bureau of the Ministry of Education and Culture regarding the Decree of the Minister of Education and Culture No: 949/M/2020 dated October 14, 2020 regarding the approval for the merger of the Polytechnic Mechatronics Sanata Dharma (Unit of Sanata Dharma Foundation) to Sanata Dharma University (Unit of Sanata Dharma Foundation).

Based on the Treasurer's Letter No: 1428/YYS/1-12/XI/2020 dated November 30, 2020 regarding the decision of the management of the Foundation, the unification of finance and investment from the Polytechnic Mechatronics Sanata Dharma (Unit of Sanata Dharma Foundation) to Sanata Dharma University (Unit of Sanata Dharma Foundation) was implemented starting January 1, 2021.

Sanata Dharma University is one unit of Sanata Dharma Foundation, which undertakes education.

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**CATATAN ATAS LAPORAN KEUANGAN
31 DESEMBER 2021 DAN 2020**

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020**

(Expressed in full amounts of Rupiah, unless otherwise stated)

Susunan Pengurus Universitas Sanata Dharma pada tanggal 31 Desember 2021 dan 2020 adalah sebagai berikut :

Rektor	Drs. Johanes Eka Priyatma, M.Sc., Ph.D
Wakil Rektor 1	Rohandi, Ph.D
Wakil Rektor II	Drs. Aufridus Atmadi, M.Si
Wakil Rektor III	Pastor Paulus Bambang Irawan, S.J., S.S., M.Hum., S.T.D
Wakil Rektor IV	Fx. Ouda Teda Ena, M.Pd., Ed.D

The management of Sanata Dharma University as of December 31, 2021 and 2020 are as follows :

*Rector
Vice Rector I
Vice Rector II
Vice Rector III
Vice Rector IV*

**2. IKHTISAR KEBIJAKAN AKUNTANSI
SIGNIFIKAN**

**a. DASAR PENYUSUNAN LAPORAN
KEUANGAN**

Laporan keuangan disusun sesuai dengan Standar Akuntansi Keuangan Entitas tanpa Akuntabilitas Publik (SAK ETAP). Untuk hal-hal yang tidak diatur secara spesifik dalam SAK ETAP, Yayasan mengacu pada Interpretasi Standar Akuntansi Keuangan (ISAK) No. 35 - Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba. Laporan keuangan dilaporkan dalam mata uang rupiah.

Laporan penghasilan komprehensif disajikan dengan format single step yang melaporkan seluruh pendapatan terpisah dari kelompok beban.

Laporan arus kas disusun berdasarkan metode tidak langsung dengan menggunakan konsep kas dan setara kas. Penerimaan dan pengeluaran kas diklasifikasi menurut aktivitas operasi, investasi dan pendanaan.

b. KAS DAN SETARA KAS

Kas dan setara kas merupakan kas, bank dan deposito yang jangka waktunya tidak melebihi 3 bulan dan tidak dijaminkan pada pihak ke tiga.

**c. TRANSAKSI DENGAN PIHAK-PIHAK YANG
MEMPUNYAI HUBUNGAN ISTIMEWA**

Universitas melakukan transaksi dengan pihak-pihak yang mempunyai hubungan istimewa sebagaimana didefinisikan pada SAK ETAP Bab 28 "Pengungkapan Pihak-Pihak yang Mempunyai Hubungan Istimewa".

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES**

**a. BASIS OF PREPARATION OF THE FINANCIAL
STATEMENTS**

The financial statements have been prepared according to Indonesian Accounting Standard for Non-Publicly-Accountable Entities (SAK ETAP). The matters which have not specifically been stipulated in SAK ETAP, the Foundation refers Interpretation on Financial Accounting Standards (ISAK) No. 35 - Presentation of Non-Profit-Oriented Entity Financial Statemetns. The financial statements were reported in rupiah currency.

The statements of comprehensive income have been prepared using the single step format, which presents all revenues separately from all expenses.

The statements of cash flows have been prepared on indirect method using cash and cash equivalents concept. Receipts and disbursements are classified into operating, investing and financing activities.

b. CASH AND CASH EQUIVALENTS

Cash and cash equivalents represent cash on hand and in banks and deposits which are not longer than three months and are not used as collaterals to third parties.

c. TRANSACTIONS WITH RELATED PARTY

The University has transaction with certain parties which are related to the University as defined in SAK ETAP Chapter 28 "Related Party Disclosures".

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Seluruh transaksi dan saldo yang material dengan pihak-pihak yang mempunyai hubungan istimewa telah diungkapkan dalam catatan atas laporan keuangan.

All significant transactions and balances with related parties are disclosed in notes to the financial statements.

d. PERSEDIAAN

Alat tulis kantor dan buku diakui pada nilai terendah antara harga perolehan dan nilai realisasi bersih. Harga perolehan ditentukan dengan menggunakan metode penilaian masuk pertama keluar pertama.

d. INVENTORIES

Stationery and books are stated at cost or net realizable value whichever is lower, determined by first in first out method.

e. IMBALAN KERJA KARYAWAN

Imbalan kerja jangka pendek

Short-term employee benefits

Imbalan kerja jangka pendek diakui pada saat terutang kepada karyawan. Imbalan kerja jangka pendek termasuk upah, gaji, bonus dan insentif.

Short-term employee benefits are recognized at the time payable to employees. Short-term employee benefits include wages, salaries, bonus and incentives.

Imbalan pensiun dihitung berdasarkan Peraturan Yayasan.

The pension benefits are computed in accordance with Foundation regulation.

Liabilitas imbalan kerja yang diakui pada laporan posisi keuangan sehubungan dengan imbalan pensiun merupakan nilai kini kewajiban imbalan akhir periode pelaporan tahunan.

Employee benefit liabilities recognized in the statement of financial position related to pension plan represent present value of defined benefit plan at each ending annual reporting period.

Nilai kini liabilitas imbalan pasti ditentukan dengan mendiskontokan estimasi arus kas masa depan dengan menggunakan tingkat bunga obligasi pemerintah jangka panjang pada akhir period pelaporan tahunan dalam mata uang Rupiah, sesuai dengan mata uang dengan apa imbalan tersebut akan dibayarkan, dan yang memiliki jangka waktu yang sama dengan liabilitas imbalan pensiun yang bersangkutan.

The present value of defined benefit liabilities are stated by discounting of future estimate cash flows using the interest rate of long-term government bond at each ending annual reporting period in Rupiah currency, equal to currency by which the benefits will be paid, and having the same period with those pension plan liabilities.

Biaya jasa lalu diakui secara langsung di penghasilan komprehensif. Keuntungan dan kerugian aktuarial yang timbul dari penyesuaian dan perubahan dalam asumsi-asumsi aktuarial langsung diakui seluruhnya di penghasilan komprehensif pada saat terjadinya.

Past service costs are directly recognized in comprehensive income. Actuarial gains or losses derived from adjustments and changes in actuarial assumptions are all directly recognized in comprehensive income at the date of occurrence.

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f. PENGAKUAN PENDAPATAN DAN BEBAN

Pendapatan diakui pada saat jasa pendidikan telah/sedang dilaksanakan. Beban diakui berdasarkan akrual.

g. TAKSIRAN PAJAK PENGHASILAN

Berdasarkan Peraturan Menteri Keuangan No. 68/PMK.03/2020 tanggal 15 Juni 2020, sisa lebih yang diperoleh badan atau lembaga nirlaba yang ditanamkan kembali dalam bentuk pembangunan dan pengadaan sarana dan prasarana kegiatan pendidikan, dalam jangka waktu paling lama 4 tahun sejak diperolehnya sisa lebih tersebut dikecualikan sebagai objek pajak penghasilan.

Bila setelah jangka waktu tersebut masih terdapat sisa lebih yang belum/tidak digunakan untuk pembangunan dan pengadaan sarana dan prasarana pendidikan, sisa lebih tersebut dikenai pajak penghasilan sejak tahun pajak diperolehnya sisa lebih tersebut, ditambah sanksi.

h. PENGGUNAAN ESTIMASI

Penyusunan laporan keuangan sesuai dengan SAK ETAP mengharuskan pengurus untuk membuat estimasi dan asumsi yang mempengaruhi jumlah aset dan liabilitas pada tanggal laporan keuangan serta jumlah pendapatan dan beban selama periode pelaporan. Hasil yang sebenarnya mungkin berbeda dari jumlah yang diestimasi.

f. REVENUES AND EXPENSES RECOGNITION

Revenues are recognized when education services have been/are being rendered. Expenses are recognized on accrual basis.

g. TAXATION

According to the Regulation of the Minister of Finance No. 68/PMK.03/2020 dated June 15, 2020 surplus of non-profit organization for education which is used to be reinvested in the form of construction/development and acquisition of education facilities within 4 (four) years since the year when the surplus is received, is exempted from income tax.

If after four years the surplus has not been used for construction and acquisition of education facilities, then the surplus will be treated as taxable income and in addition will be charged a penalty.

h. USES OF ESTIMATES

According to SAK ETAP, the preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual result could differ from those estimates.

3. PERTIMBANGAN KRITIS AKUNTANSI DAN ESTIMASI AKUNTANSI YANG SIGNIFIKAN

Estimasi dan pertimbangan dibuat dan dievaluasi berdasarkan data historis dan ekspektasi kondisi masa mendatang. Hasil aktual dapat berbeda dengan jumlah yang diestimasi. Estimasi dan asumsi yang memiliki pengaruh signifikan terhadap jumlah tercatat aset dan liabilitas diungkapkan di bawah ini.

3. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

Estimates and judgements are made and evaluated based on historical data and expectations of future conditions. Actual results may differ from these estimates. The estimates and assumptions that have a significant impact on the carrying amount of assets and liabilities are disclosed below.

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Imbalan kerja karyawan

Nilai kini liabilitas imbalan kerja tergantung pada beberapa faktor yang ditentukan dengan dasar aktuarial dan menggunakan asumsi termasuk tingkat diskonto dan tingkat kenaikan gaji yang diharapkan. Perubahan asumsi ini akan mempengaruhi nilai tercatat liabilitas imbalan kerja.

Yayasan menentukan tingkat diskonto yang sesuai pada akhir setiap periode pelaporan dengan menggunakan tingkat suku bunga yang harus digunakan untuk menentukan nilai kini arus kas keluar masa depan estimasian yang diharapkan untuk menyelesaikan liabilitas pensiun.

Employee benefits

The present value of the employee benefit liabilities depends on a number of factors that are determined on an actuarial basis using a number of assumptions including the discount rate and expected salary increment rate. Any changes in these assumptions will impact the carrying amount of employee benefit liabilities.

The Foundation determines the appropriate discount rate at the end of each reporting period using interest rate that should be used to determine the present value of estimated future cash outflow expected to be required to settle the pension liabilities.

4. KAS DAN SETARA KAS

4. CASH AND CASH EQUIVALENTS

	2021	2020	
Kas	391.478.156	159.194.337	Cash on hand
Bank			Cash in bank
PT Bank CIMB Niaga Tbk,			PT Bank CIMB Niaga Tbk,
Beasiswa	4.872.280.535	2.421.206.710	Scholarship
PT Bank Mandiri (Persero) Tbk	3.306.393.023	1.937.327.421	PT Bank Mandiri (Persero) Tbk
PT Bank CIMB Niaga Tbk	3.288.736.674	2.831.543.056	PT Bank CIMB Niaga Tbk
PT Bank Rakyat Indonesia			PT Bank Rakyat Indonesia
(Persero) Tbk, Hibah kompetisi	3.141.560.100	1.642.992.991	(Persero) Tbk, Grant of Competition
PT Bank Central Asia Tbk	2.896.470.155	2.678.731.352	PT Bank Central Asia Tbk
PT Bank Rakyat Indonesia			PT Bank Rakyat Indonesia
(Persero) Tbk	2.861.526.115	1.279.177.985	(Persero) Tbk
PT Bank Tabungan Negara			PT Bank Tabungan Negara
(Persero) Tbk	1.966.726.761	-	(Persero) Tbk
PT Bank OCBC NISP Tbk	1.096.569.219	1.069.532.379	PT Bank OCBC NISP Tbk
	23.430.262.582	13.860.511.894	
Deposito			Times Deposits
PT Bank Rakyat Indonesia			PT Bank Rakyat Indonesia
(Persero) Tbk	67.411.685.608	49.191.865.873	(Persero) Tbk
PT Bank CIMB Niaga Tbk	12.700.000.000	12.700.000.000	PT Bank CIMB Niaga Tbk
PT Bank Mandiri (Persero) Tbk	11.000.000.000	7.000.000.000	PT Bank Mandiri (Persero) Tbk
	91.111.685.608	68.891.865.873	
Jumlah	114.933.426.346	82.911.572.104	Total

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Tingkat bunga deposito berkisar antara 2,42% - 3,33% dan 3,75% - 6,00% per tahun masing-masing untuk tahun 2021 dan 2020. Deposito tersebut berjangka waktu 1 sampai 3 bulan.

The time deposits earned interest between 2.42% - 3.33% and 3.75% - 6.00% per annum for the years 2021 and 2020, respectively. These time deposit will be matured within 1 to 3 months.

5. PIUTANG LAIN-LAIN

5. OTHER RECEIVABLES

	2021	2020	
Piutang titipan	7.828.665.691	1.781.910.564	<i>Deposit receivables</i>
Pinjaman fakultas/program studi	2.585.271.905	4.903.660.903	<i>Faculty loan / study programme</i>
Piutang kerjasama dengan Pemda	2.284.580.264	2.237.913.800	<i>Collaboration receivable with Pemda (local government)</i>
Piutang pendidikan profesi guru terintegrasi	1.653.981.000	3.039.371.015	<i>Integrated professional training teacher receivables</i>
Piutang karyawan	350.493.881	489.285.852	<i>Due from employees</i>
Piutang varia/ pengembangan	334.462.329	433.505.302	<i>Developing / various receivables</i>
Piutang beasiswa-bantuan khusus	226.478.000	-	<i>Scholarship-specific aid receivables</i>
Piutang sertifikasi guru	-	1.197.007.673	<i>Teaching certification receivables</i>
Jumlah	<u>15.263.933.070</u>	<u>14.082.655.109</u>	<i>Total</i>

6. PENDAPATAN BUNGA AKAN DITERIMA

6. ACCRUED INTEREST INCOME

Pada tanggal 31 Desember 2021 dan 2020, akun ini merupakan pendapatan bunga deposito akan diterima, masing-masing sebesar Rp 64.520.657 dan Rp 81.358.356.

As of December 31, 2021 and 2020, this account represents accrued interest income of deposits which amounting to Rp 64,520,657 and Rp 81,358,356, respectively.

7. PIUTANG ANTAR UNIT

7. RECEIVABLES, INTER - UNITS

Pada tanggal 31 Desember 2021 dan 2020, piutang antar unit merupakan piutang kepada pihak hubungan istimewa (Catatan 16), masing-masing berjumlah Rp 10.694.850.467 dan Rp 16.959.636.652.

As of December 31, 2021 and 2020, receivables, inter-units represents receivables from related parties (Note 16), amounting to Rp 10,694,850,467 and Rp 16,959,636,652 respectively.

8. PERSEDIAAN

8. INVENTORIES

Pada tanggal 31 Desember 2021 dan 2020, akun ini merupakan persediaan alat tulis kantor, masing-masing sebesar Rp 204.518.413 dan Rp 184.789.614.

As of December 31, 2021 and 2020, this account represents office stationery amounting to Rp 204,518,413 and Rp 184,789,614, respectively.

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9. HUTANG LAIN-LAIN

9. OTHER PAYABLES

	2021	2020	
Kreditur sementara			Temporary creditors
Sumbangan Penyelenggaraan Pendidikan belum teridentifikasi	8.104.120.978	7.767.936.527	Tuition fees which have not been identified
Hutang sementara	475.496.690	472.110.913	Temporary payable
Iuran peserta Yadapen	219.857.003	125.866.589	Contribution from participants of Yadapen
Hutang alokasi	21.129.675	-	Allocation payable
	<u>8.820.604.346</u>	<u>8.365.914.029</u>	
Hutang lain-lain			Other payables
Dana titipan	31.957.302.452	12.599.952.058	Deposit fund
Titipan Lembaga Kesejahteraan Mahasiswa	6.960.638.878	7.222.232.663	Deposit of Lembaga Kesejahteraan Mahasiswa
Titipan Kutai Barat	3.926.391.360	3.936.736.360	Deposit of West Kutai
Titipan laporan pertanggungjawaban	1.636.110.352	-	Deposit of accountability report
Titipan Mappi	1.228.342.686	8.461.667.799	Deposit of Mappi
Titipan Pemda Asmat	1.141.399.358	843.373.541	Deposit of Asmat Government
Titipan Mahakam Ulu	960.913.575	966.530.050	Deposit of Mahakam Ulu
Jaminan hari tua	648.920.057	562.094.613	Retirement fund
Titipan kolekte	589.077.882	663.352.462	Collection deposit
Titipan akhir tahun	532.010.461	-	Year end deposit
Titipan Lembaga Pengembangan Masyarakat Amungme dan Kamoro	503.917.741	516.607	Deposit of Lembaga Pengembangan Masyarakat Amungme and Kamoro
Titipan Timika	369.957.055	369.957.055	Deposit of Timika
Titipan Asmat	153.386.019	54.529.519	Deposit of Asmat
Titipan Petra	90.675.000	90.675.000	Petra deposit
Titipan Bintang Papua	78.640.802	80.540.802	Deposit of Bintang Papua
Titipan Manokwari Sorong	55.651.765	-	Deposit of Manokwari Sorong
Titipan Association of Jesuit Colleges and Universities in Asia Pacific	45.867.536	-	Deposit of Association of Jesuit Colleges and Universities in Asia Pacific
Titipan Pemda Merauke	44.802.199	-	Deposit of Merauke Government
Titipan Australian Consortium for 'In Country' Indonesian Studies	35.315.765	35.315.765	Deposit of Australian Consortium for 'In Country' Indonesian Studies
Titipan Mentawai	31.776.521	-	Deposit of Mentawai
Titipan Prayoga Padang	15.352.000	15.352.000	Deposit of Prayoga Padang
Titipan perpustakaan	2.221.124	9.786.080	Library deposit
Titipan sertifikasi guru	-	1.196.845.640	Deposit of teacher certification
	<u>51.008.670.588</u>	<u>37.109.458.014</u>	
Jumlah	<u>59.829.274.934</u>	<u>45.475.372.043</u>	Total

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10. AKRUAL

Pada tanggal 31 Desember 2021 dan 2020, akun ini merupakan gaji dosen dan karyawan masih harus dibayar masing-masing sebesar Rp 1.013.531.623 dan Rp 1.185.882.640.

10. ACCRUALS

As of December 31, 2021 and 2020, this account represents accrued expenses of salary which amounting to Rp 1,013,531,623 and Rp 1,185,882,640, respectively.

11. TITIPAN DANA TAMBAHAN PENSIUN

Pada tanggal 31 Desember 2021 dan 2020, akun ini merupakan titipan dana tambahan pensiun dari karyawan sebesar Rp 16.454.264.367 dan Rp 15.393.076.522.

11. DEPOSIT OF ADDITIONAL PENSION FUND

As of December 31, 2021 and 2020, this account represents deposit of additional pension fund from employees amounting to Rp 16,454,264,367 and Rp 15,393,076,522, respectively.

12. LIABILITAS IMBALAN KERJA KARYAWAN

Liabilitas imbalan kerja karyawan dan beban imbalan kerja karyawan tahun 2021 dan 2020 dihitung oleh aktuaris independen Kantor Konsultan Aktuaria Agus Susanto dan PT Dian Artha Tama masing-masing pada tanggal 2 Agustus 2022 dan 4 Juni 2021. Aktuaris menggunakan metode Projected Unit Credit baik untuk Imbalan Pasca Kerja (IPK) dan Imbalan Jangka Panjang Lainnya (IJPL).

12. EMPLOYEE BENEFIT OBLIGATIONS

Employee benefit liability and expenses in years 2021 and 2020 are calculated by independent actuary Actuarial Consulting Office Agus Susanto and PT Dian Artha Tama with its reports dated August 2, 2022 and June 4, 2021 respectively. The actuary used the Projected Unit Credit method for computing Post-Employment Benefits (PEB) and Other Long-Term Benefits (OLTEB).

Asumsi yang digunakan adalah sebagai berikut :

The assumptions used are as follows :

	2021	2020	
Diskonto	7,30%	6,90%	Discount rate
Kenaikan upah	6%	6%	Salary increase
Harga emas (Rp/gram)	744.227	806.141	Gold price (Rp/gram)
Kematian	TMI 2019	TMI 2019	Mortality
Kecacatan	2% TMI IV		Disability

Jumlah liabilitas imbalan kerja karyawan di laporan posisi keuangan ditentukan sebagai berikut :

The amounts included in the financial positions arising from the University's liabilities with respect to the employee benefit liability are as follows :

	2021	
	IPK/PEB	IJPL/OLTEB
Nilai kini liabilitas imbalan pasti	41.051.467.678	1.016.860.977
Nilai wajar aset program	28.204.282.549	1.520.642.210
Status pendanaan - kekurangan/(kelebihan)	12.847.185.129	(503.781.233)
Efek pembatasan aset	3.377.706.640	503.781.233
Liabilitas imbalan pasti neto	16.224.891.769	-
		16.224.891.769

Present value of liabilities
Fair value of plan assets
Funding status - disadvantages/(advantages)
Effect of asset limitation
Net defined benefit liabilities

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	2020			
	IPK/PEB	IJPL/OLTEB	Jumlah/ Total	
Nilai kini liabilitas imbalan pasti	42.909.656.756	1.205.283.102	44.114.939.858	Present value of liabilities
Nilai wajar aset program	5.040.890.490	273.099.337	5.313.989.827	Fair value of plan assets
Status pendanaan - kekurangan/(kelebihan)	37.868.766.266	932.183.765	38.800.950.031	Funding status - disadvantages/(advantages)
Efek pembatasan aset	-	-	-	Effect of asset limitation
Liabilitas imbalan pasti neto	37.868.766.266	932.183.765	38.800.950.031	Net defined benefit liabilities

Beban imbalan kerja karyawan yang diakui di laporan penghasilan komprehensif adalah sebagai berikut :

The employee benefits expense recognized in comprehensive income statements are as follows :

	2021			
	IPK/PEB	IJPL/OLTEB	Jumlah/ Total	
Biaya jasa kini	2.144.376.671	52.561.592	2.196.938.263	Current service cost
Biaya bunga	3.060.263.089	86.014.642	3.146.277.731	Interest cost
Pendapatan bunga dari aset program	(360.131.849)	(19.489.647)	(379.621.496)	Interest income from planned assets
Pengakuan segera atas keuntungan kerugian aktuarial	(2.308.224.235)	(1.586.998.179)	(3.895.222.414)	Immediate recognition of actuarial gains loss
Dampak pembatasan aset	-	503.781.233	503.781.233	Impact of asset limitation
Pengukuran kembali pendapatan komprehensif lain	(25.443.728.707)	-	(25.443.728.707)	Remeasurement other comprehensive income
Jumlah	(22.907.445.031)	(964.130.359)	(23.871.575.390)	Total

	2020			
	IPK/PEB	IJPL/OLTEB	Jumlah/ Total	
Biaya jasa kini	2.145.085.520	61.325.392	2.206.410.912	Current service cost
Biaya bunga	2.513.618.533	70.696.091	2.584.314.624	Interest cost
Pendapatan bunga dari aset program	(1.512.600.006)	(81.816.261)	(1.594.416.267)	Interest income from planned assets
Pengakuan segera atas keuntungan kerugian aktuarial	-	1.051.486.951	1.051.486.951	Immediate recognition of actuarial gains loss
Dampak pembatasan aset	-	(140.761.635)	(140.761.635)	Impact of asset limitation
Pengukuran kembali pendapatan komprehensif lain	21.488.072.740	(28.746.773)	21.459.325.967	Remeasurement other comprehensive income
Jumlah	24.634.176.787	932.183.765	25.566.360.552	Total

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Mutasi liabilitas yang diakui pada laporan posisi keuangan adalah sebagai berikut :

The movements in the liability recognized in the financial positions are as follows :

	2021			
	IPK/PEB	IJPL/OLTEB	Jumlah/ Total	
Saldo awal	37.868.766.266	932.183.765	38.800.950.031	Beginning balance
Penggabungan PMSD (Catatan 1)	1.263.570.534	31.946.594	1.295.517.128	Merger of PMSD (Note 1)
	39.132.336.800	964.130.359	40.096.467.159	
Beban (manfaat) imbalan kerja karyawan	2.536.283.676	(964.130.359)	1.572.153.317	Expense (benefit) of employee benefits
Pendapatan komprehensif lain	(25.443.728.707)	-	(25.443.728.707)	Benefit in comprehensive income
Saldo akhir	16.224.891.769	-	16.224.891.769	Ending balance

	2020			
	IPK/PEB	IJPL/OLTEB	Jumlah/ Total	
Saldo awal	13.234.589.479	-	13.234.589.479	Beginning balance
Beban di pendapatan komprehensif	24.634.176.787	932.183.765	25.566.360.552	Expense in comprehensive income
Saldo akhir	37.868.766.266	932.183.765	38.800.950.031	Ending balance

13. PENDAPATAN

13. REVENUES

	2021	2020	
Sumbangan Penyelenggaraan Pendidikan	119.553.728.305	115.021.778.439	Tuition fees
Unit kegiatan mahasiswa	7.652.620.095	6.649.941.450	Student activity unit
Bunga deposito dan tabungan	1.919.337.225	1.876.302.644	Interest on deposit and savings
Formulir mahasiswa baru	1.669.900.000	1.379.200.000	Registration (new students' forms)
Subsidi	1.200.049.154	1.578.582.772	Subsidies
Wisuda, ijazah/transkrip	539.031.000	1.021.889.300	Graduation, certificate/transcript
Ujian dan ujian negara	209.595.000	173.665.000	Examination and state examination
Kuliah kerja nyata	9.400.000	29.400.000	Participation in society affairs
Lain-lain	1.129.924.080	875.166.539	Others
Jumlah	133.883.584.859	128.605.926.144	Total

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14. BEBAN

14. EXPENSES

	2021	2020	
Gaji	80.381.496.360	76.595.396.028	Salaries
Fakultas/Jurusan/Unit/Biro	33.664.288.204	37.597.291.404	Faculty/department/unit/bureau
Beban imbalan kerja karyawan (Catatan 12)	1.572.153.317	25.566.360.552	Employee benefits expenses (Note 12)
Pihak hubungan istimewa (Catatan 16)	-	919.192.005	Related party (Note 16)
Jumlah	<u>115.617.937.881</u>	<u>140.678.239.989</u>	Total

15. PERPAJAKAN

15. TAXATION

A. Hutang pajak

A. Taxes payables

	2021	2020	
Pajak lain-lain			Other taxes
Pasal 21	605.161.066	462.477.118	Article 21
Pasal 23/26	9.972.599	13.498.292	Article 23/26
Jumlah	<u>615.133.665</u>	<u>475.975.410</u>	Total

B. Pajak penghasilan badan

B. Corporate income tax

Pajak penghasilan badan untuk tahun 2021 akan dihitung setelah dilakukan penggabungan laporan keuangan dengan unit-unit Yayasan Sanata Dharma. Meskipun demikian karena Yayasan akan menggunakan surplusnya untuk diinvestasikan di fasilitas pendidikan dalam waktu 4 (empat) tahun, surplus tersebut tidak dikenakan pajak penghasilan (lihat Catatan 2.g).

Corporate income tax for 2021 will be computed after combining the financial statement of all units of Sanata Dharma Foundation. Nevertheless, since the Foundation will use its surplus to be invested in education facilities within 4 (four) years, the surplus is not subject to income tax (see Note 2.g).

16. INFORMASI MENGENAI PIHAK YANG MEMPUNYAI HUBUNGAN ISTIMEWA

16. RELATED PARTY INFORMATION

Pihak-pihak hubungan istimewa / <i>Related parties</i>	Hubungan / <i>Relationship</i>	Transaksi yang signifikan / <i>Significant transactions</i>
Yayasan Sanata Dharma/Sanata Dharma Foundation (YSD)	Pihak Afiliasi / <i>Affiliated Unit</i>	Piutang antar unit, Beban / Payables, inter - units, Expenses

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Pihak-pihak hubungan istimewa / <i>Related parties</i>	Hubungan / <i>Relationship</i>	Transaksi yang signifikan / <i>Significant transactions</i>
Politeknik Mekatronika Sanata Dharma/ <i>Polytechnic Mechatronics Sanata Dharma</i> (PMSD)	Pihak Afiliasi / <i>Affiliated Unit</i>	Piutang antar unit/ <i>Payables, inter - units</i>
Fakultas Teologi Universitas Sanata Dharma/ <i>Theology Faculty Sanata Dharma University</i> (FTUSD)	Pihak Afiliasi / <i>Affiliated Unit</i>	Piutang antar unit/ <i>Payables, inter - units</i>
Lembaga Penelitian dan Pengabdian kepada Masyarakat Universitas Sanata Dharma / <i>Institute for research and services community Sanata Dharma University</i> (LPPMUSD)	Pihak Afiliasi / <i>Affiliated Unit</i>	Piutang antar unit/ <i>Payables, inter - units</i>
Saldo dan transaksi dengan pihak-pihak berelasi adalah sebagai berikut :		
	2021	2020
Piutang antar unit		<i>Receivable, inter - units</i>
YSD	10.417.014.836	15.859.500.948
LPPMUSD	245.998.736	923.112.333
FTUSD	31.836.895	148.280.377
PMSD	-	28.742.994
	10.694.850.467	16.959.636.652
Persentase terhadap jumlah aset	7,58%	14,85%
Beban		<i>Expenses</i>
YSD	-	919.192.005
Persentase terhadap jumlah beban	-	0,65%

Kompensasi kepada personil manajemen kunci berjumlah Rp 1.249.998.858 dan Rp 1.153.626.826 masing-masing untuk tahun 2021 dan 2020.

The compensation to the key management personnels amounted to Rp 1,249,998,858 and Rp 1,153,626,826 for the years of 2021 and 2020, respectively.

17. PERISTIWA SIGNIFIKAN

Pandemi COVID-19

Sejak awal tahun 2020, pandemi COVID-19 telah menyebar ke berbagai negara termasuk Indonesia, dan juga berimbas pada bisnis dan kegiatan perekonomian Universitas di beberapa aspek.

17. SIGNIFICANT EVENTS

COVID-19 pandemic

Since early 2020, the COVID-19 pandemic has spread across many countries including Indonesia, and also affected the business and economic activities of the University to some extent.

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Universitas telah menilai dampak potensial COVID-19 terhadap bisnis dan operasional, termasuk proyeksi finansial dan likuiditasnya. Berdasarkan hal ini, Universitas tidak melihat adanya ketidakpastian material yang dapat berdampak buruk secara signifikan terhadap bisnis dan operasional Universitas atau menimbulkan keraguan signifikan atas kemampuan Universitas untuk mempertahankan kelangsungan usahanya. Universitas secara berkelanjutan memantau perkembangan pandemi COVID-19 dan mengevaluasi dampaknya.

The University has assessed the potential impact of COVID-19 to the business and operation, as well as the financial projection and liquidity plan. Based on this, the University does not foresee any material uncertainty that may have significant adverse impact to the University's business and operation or may cast significant doubt on the University's ability to continue as a going concern. The University continuously monitors the development of the COVID-19 pandemic and evaluates the impact.

18. PERISTIWA SETELAH TANGGAL NERACA

Berdasarkan Surat Keputusan Pengurus Yayasan Sanata Dharma Nomor 332/YYS/3-03/III/2022 tanggal 23 Maret 2022, Yayasan telah mengangkat Albertus Bagus Laksana, S.J., S.S., Ph.D sebagai Rektor Universitas untuk periode tahun 2022 - 2026.

Berdasarkan Surat Keputusan Rektor Universitas Sanata Dharma Nomor Rt/205/III/2022/P.2220 tanggal 25 Maret 2022, Rektor telah mengangkat Prof. Ir. Sudi Mungkasi, Ph.D sebagai Wakil Rektor I Universitas untuk periode tahun 2022 - 2026.

Berdasarkan Surat Keputusan Rektor Universitas Sanata Dharma Nomor Rt/206/III/2022/P.1481 tanggal 25 Maret 2022, Rektor telah mengangkat Dr. Yohanes Harsoyo, M.Si sebagai Wakil Rektor II Universitas untuk periode tahun 2022 - 2026.

Berdasarkan Surat Keputusan Rektor Universitas Sanata Dharma Nomor Rt/207/III/2022/P.2176 tanggal 25 Maret 2022, Rektor telah mengangkat Dr. Titik Kristiyani, M. Psi sebagai Wakil Rektor III Universitas untuk periode tahun 2022 - 2026.

Berdasarkan Surat Keputusan Rektor Universitas Sanata Dharma Nomor Rt/208/III/2022/P.1680 tanggal 25 Maret 2022, Rektor telah mengangkat Caecilia Tutyandari, Ph.D sebagai Wakil Rektor IV Universitas untuk periode tahun 2022 - 2026.

18. SUBSEQUENT EVENTS

Based on the decision letter of the Sanata Dharma Foundation No. 332/YYS/3-03/III/2022 dated March 23, 2022, the Foundation has appointed Albertus Bagus Laksana, S.J., S.S., Ph.D as the Rector of the University for the period of the years 2022 - 2026.

Based on the decision letter of the Rector No. Rt/205/III/2022/P.2220 dated March 25, 2022, the Rector has appointed Prof. Ir. Sudi Mungkasi, Ph.D as the Vice Rector I of the University for the period of the years 2022 - 2026.

Based on the decision letter of the Rector No. Rt/206/III/2022/P.1481 dated March 25, 2022, the Rector has appointed Dr. Yohanes Harsoyo, M.Si as the Vice Rector II of the University for the period of the years 2022 - 2026.

Based on the decision letter of the Rector No. Rt/207/III/2022/P.2176 dated March 25, 2022, the Rector has appointed Dr. Titik Kristiyani, M.Psi as the Vice Rector III of the University for the period of the years 2022 - 2026.

Based on the decision letter of the Rector No. Rt/208/III/2022/P.1680 dated March 25, 2022, the Rector has appointed Caecilia Tutyandari, Ph.D as the Vice Rector IV of the University for the period of the years 2022 - 2026.

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Susunan Pengurus Universitas Sanata Dharma berikutnya adalah sebagai berikut :

The subsequent Management of Sanata Dharma University are as follows :

Rector

Pastor Albertus Bagus Laksana, S.J., S.S, Ph.D

Rector

Wakil Rector I

Prof. Ir. Sudi Mungkasi, Ph.D

Vice Rector I

Wakil Rector II

Dr. Yohanes Harsoyo, M.Si

Vice Rector II

Wakil Rector III

Dr. Titik Kristiyani, M. Psi

Vice Rector III

Wakil Rector IV

Caecilia Tuttyandari, Ph.D

Vice Rector IV

19. PERSETUJUAN ATAS LAPORAN KEUANGAN

19. APPROVAL OF FINANCIAL STATEMENTS

Laporan keuangan Universitas telah diselesaikan dan disetujui oleh Pengurus pada tanggal 26 September 2022.

The financial statements of the University completed and authorised by the Management on September 26, 2022.