



Institut Teknologi Sepuluh Nopember
dan Entitas Anak
30 Juni 2024

LAPORAN KEUANGAN KONSOLIDASIAN

SEMESTER I
TAHUN 2024

2024



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI
INSTITUT TEKNOLOGI SEPULUH NOPEMBER

Kampus ITS Sukolilo-Surabaya 60111
Telp : 031-5994251-54, 5947274, 5945472 (Hunting)
Fax : 031-5923465, 5947845

**SURAT PERNYATAAN REKTOR
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN UNTUK
TAHUN YANG BERAKHIR
30 JUNI 2024 DAN 31 DESEMBER 2023
INSTITUT TEKNOLOGI SEPULUH NOPEMBER
DAN ENTITAS ANAK**

**RECTOR'S STATEMENT LETTER
RELATING TO THE RESPONSIBILITY ON
THE CONSOLIDATED FINANCIAL STATEMENT
FOR THE YEARS ENDED
JUNE 30, 2024 AND DECEMBER 31, 2023
INSTITUT TEKNOLOGI SEPULUH NOPEMBER
AND ITS SUBSIDIARIES**

Kami yang bertanda tangan di bawah ini menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian;
2. Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan Institut telah dimuat secara lengkap dan benar;
b. Laporan Keuangan Konsolidasian tidak mengandung informasi dan fakta material yang tidak benar, dan tidak menghilangkan informasi dan fakta material;
4. Kami bertanggung jawab atas sistem pengendalian internal.

We, the undersigned declare that :

1. *We are responsible for the preparation and presentation of the consolidated financial statements;*
2. *The consolidated financial statements have been prepared and presented in accordance with the Indonesia Financial Accounting Standard;*
3. a. *All information in the consolidated financial statements is complete and correct;*
b. *The consolidated financial statements do not contained misleading material information or facts and do not omit material information and facts;*
4. *We are responsible for the internal control system*

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement letter is made truthfully.

Surabaya, 17 Juli 2024/ July 17th, 2024

Atas nama dan mewakili Institut/For and behalf of Institute
Rektor/Rector


Bambang Pramujati, S.T., M.SC.Eng., Ph.D.



**KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI
INSTITUT TEKNOLOGI SEPULUH NOPEMBER**

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**PERNYATAAN TELAH DIREVIU
APARAT PENGAWASAN INTERNAL
INSTITUT TEKNOLOGI SEPULUH NOPEMBER
TRIWULAN II TAHUN ANGGARAN 2024**

**THE STATEMENT HAS BEEN REVIEWED BY
THE OFFICE OF INTERNAL AUDITOR
INSTITUT TEKNOLOGI SEPULUH NOPEMBER
Q2 FOR FISCAL YEAR 2024**

Kami telah mereviu Laporan Keuangan Konsolidasian Triwulan II Perguruan Tinggi Negeri Badan Hukum Institut Teknologi Sepuluh Nopember untuk tahun anggaran 2024 berupa Laporan Posisi Keuangan Konsolidasian, Laporan Aktivitas Konsolidasian, Laporan Arus Kas Konsolidasian dan Catatan atas Laporan Keuangan.

We have reviewed the Q2 Consolidated Financial Statements of Institut Teknologi Sepuluh Nopember for fiscal year 2024 in the form of Statements of Consolidated Financial Position, Consolidated Statement of Activities, Statements of Consolidated Cash Flow and Notes to Financial Statements.

Reviu ini meliputi permintaan keterangan kepada pejabat entitas pelaporan dan prosedur analitik yang diterapkan atas data keuangan. Reviu yang dilakukan memiliki ruang lingkup yang jauh lebih sempit dibandingkan dengan lingkup audit yang dilakukan sesuai dengan peraturan terkait dengan tujuan untuk menyatakan pendapat atas laporan keuangan secara keseluruhan. Oleh karena itu, kami tidak memberi pendapat semacam itu.

This review includes inquiries of officers of the reporting entity and of the analytical procedures applied to financial data. The review carried out has a much narrower scope than the scope of the audit carried out in accordance with related regulations with the aim of expressing an opinion on the overall financial report. Therefore, we do not offer such an opinion.

Berdasarkan reviu kami meyakini keandalan informasi yang disajikan dalam Laporan Keuangan telah memenuhi dan sesuai dengan Undang- Undang Nomor 17 Tahun 2003 tentang Keuangan Negara dan Standar Akuntansi yang berlaku

Based on the review, we believe that the reliability of the information presented in the Financial Statements has complied with and is in accordance with Law No. 17 of 2003 concerning State Finances and applicable Accounting Standards.

Surabaya, 16 Juli 2024/ July 16th, 2024
Kepala Kantor Audit Internal/Head of Office of Internal Audit



Dr. Ayi Syaeful Bahri, S.Si., MT



**INSTITUT TEKNOLOGI SEPULUH NOPEMBER DAN
ENTITAS ANAK**
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Per 30 Juni 2024 dan 31 Desember 2023
(Dinyatakan dalam Rupiah)



**INSTITUT TEKNOLOGI SEPULUH NOPEMBER AND ITS
SUBSIDIARIES**
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As of June 30, 2024 and December 31, 2023
(Expressed in Rupiah)

Uraian	Catatan/ Notes	30 Juni/June 30, 2024	31 Desember/ December 31, 2023	Description
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2.9,4	436.125.043.476	344.033.542.818	Cash and cash equivalents
Investasi jangka pendek	2.10, 5	188.436.788.981	190.436.788.981	Short-term Investments
Piutang usaha (net)	2.11, 2.12,6	90.047.873.490	107.353.342.821	Account receivables (net)
Piutang lain-lain (net)	2.11, 7	5.445.754.969	2.634.544.371	Other receivables (net)
Pendapatan masih harus diterima	8	472.856.758	372.957.918	Unearned revenue
Persediaan	2.13, 9	7.271.270.221	7.845.731.006	Inventories
Pajak dibayar di muka	10	2.593.300.667	4.510.000	Prepaid taxes
Biaya dibayar di muka	2.14, 11	400.910.802	832.390.198	Prepaid expenses
Aset lancar lainnya	12	287.397.087	991.274.610	Other current assets
JUMLAH ASET LANCAR		731.081.196.451	654.505.082.723	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON CURRENT ASSETS
Aset tetap (net)	2.15, 13	1.348.020.927.042	1.358.122.987.674	Fixed assets (net)
Aset tidak berwujud (net)	2.16, 14	8.234.923.368	9.825.240.436	Intangible assets (net)
Dana Abadi	2.17, 15	101.805.631.668	83.883.459.826	Endowment Funds
Aset Hak Guna Bersih	16	3.577.479.701	3.695.101.875	Right of used assets - net
Taksiran Tagihan Pajak	17	432.686.535	1.792.864.026	Estimated claims for work tax refund
Aset Pajak Tangguhan	17	-	-	Deferred tax assets
Aset lain-lain (net)	18	174.860.500	1.836.618.803	Other assets (net)
JUMLAH ASET TIDAK LANCAR		1.462.246.508.814	1.459.156.272.640	TOTAL NON CURRENT
TOTAL ASET		2.193.327.705.265	2.113.661.355.363	TOTAL ASSETS
LIABILITAS DAN ASET NETO				LIABILITIES AND NET ASSETS
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				SHORT-TERM LIABILITIES
Utang usaha	2.20, 19	1.214.070.115	6.361.447.381	Account payables
Utang pajak	20	1.461.292.472	4.599.737.727	Taxes payable
Beban masih harus dibayar	21	121.667.622.149	126.398.581.136	Accrued expenses
Pendapatan diterima di muka	22	95.497.432.481	76.875.339.518	Unearned revenues
Utang jangka pendek lainnya	23	3.287.336.452	3.067.400.155	Other short term payable
JUMLAH LIABILITAS JANGKA PENDEK		223.127.753.669	217.302.505.917	TOTAL SHORT-TERM LIABILITIES
LIABILITAS JANGKA PANJANG	2.21, 24	10.958.930.791	10.723.601.835	LONG-TERM LIABILITIES
JUMLAH LIABILITAS		234.086.684.460	228.026.107.752	TOTAL LIABILITIES
ASET NETO				NET ASSETS
Aset neto tidak terikat	2.22, 25	1.023.746.004.367	1.020.458.792.994	Unrestricted net assets
Aset neto terikat	2.22, 26	927.502.143.671	861.115.785.255	Restricted net assets
Kepentingan non pengendali	27	7.992.872.767	4.060.669.361	Non-controlling interests
JUMLAH ASET NETO		1.959.241.020.805	1.885.635.247.611	TOTAL NET ASSETS
TOTAL LIABILITAS DAN ASET NETO		2.193.327.705.265	2.113.661.355.363	TOTAL LIABILITIES AND NET ASSETS

Catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tak terpisahkan dari laporan keuangan konsolidasian

Accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements



INSTITUT TEKNOLOGI SEPULUH NOPEMBER DAN ENTITAS ANAK

LAPORAN AKTIVITAS KONSOLIDASIAN

Untuk Tahun yang berakhir tanggal 30 Juni 2024 dan 2023
(Dinyatakan dalam Rupiah)



INSTITUT TEKNOLOGI SEPULUH NOPEMBER AND ITS
SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES

For the year ended June 30, 2024 and 2023
(Expressed in Rupiah)

Uraian	Catatan Notes	2024	2023	Description
PERUBAHAN ASET NETO TIDAK TERIKAT				CHANGES IN UNRESTRICTED
PENDAPATAN OPERASIONAL				NET ASSETS OPERATING REVENUES
Pendapatan jasa layanan	2.23, 28	275.707.250.681	226.067.765.542	Academic services and business revenues
Pendapatan dari APBN	2.23, 29	185.413.364.040	152.311.520.835	Revenue from APBN
Pendapatan usaha lainnya	2.23, 30	160.280.622.677	92.719.824.535	Other business revenue
JUMLAH PENDAPATAN OPERASIONAL		621.401.237.398	471.099.110.912	TOTAL OPERATING REVENUES
BEBAN OPERASIONAL				OPERATING EXPENSES
Beban layanan	2.23, 31	459.805.803.343	261.092.828.171	Academic services and business expenses
Beban umum dan administrasi	2.23, 32	100.876.569.180	70.223.770.541	General and administrative expenses
JUMLAH BEBAN OPERASIONAL		560.682.372.523	331.316.598.712	TOTAL OPERATING EXPENSES
SURPLUS (DEFISIT) SEBELUM PENDAPATAN DAN BEBAN NON OPERASIONAL		60.718.864.875	139.782.512.199	SURPLUS (DEFICIT) BEFORE NON OPERATING INCOMES AND EXPENSES
Pendapatan Non Operasional	2.23, 33	10.059.103.896	8.048.312.299	Non Operating Revenues
Beban Non Operasional	2.21, 34	1.198.700.954	772.403.363	Non Operating Expenses
		8.860.402.942	7.275.908.936	
KENAIKAN ASET NETO SEBELUM KEPENTINGAN NON PENGENDALI		69.579.267.817	147.058.421.135	INCREASE NET ASSETS BEFORE NON-CONTROLLING INTEREST
Kenaikan Aset Neto Diatribusikan Kepada:				Increase in Net Assets Attributed to:
Entitas Induk		69.673.569.789	147.036.870.990	Parent entity
Kepentingan non pengendali		(94.301.972)	21.550.145	Non-controlling interest
KENAIKAN ASET NETO SESUDAH KEPENTINGAN NON PENGENDALI		69.579.267.817	147.058.421.135	INCREASE NET ASSETS AFTER NON-CONTROLLING INTEREST

Catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tak terpisahkan dari laporan keuangan konsolidasian

Accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements



**INSTITUT TEKNOLOGI SEPULUH NOPEMBER DAN ENTITAS ANAK
LAPORAN PERUBAHAN ASET NETO KONSOLIDASIAN**

Untuk tahun yang berakhir pada tanggal 30 Juni 2024
(Dinyatakan dalam Rupiah)

**INSTITUT TEKNOLOGI SEPULUH NOPEMBER AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN NET**

For the year ended June 30, 2024
(Expressed in Rupiah)

Uraian	Tidak Terikat <i>Unrestricted</i>	Terikat <i>Restricted</i>	Kepentingan Non Pengendali <i>Non Controlling Interests</i>	Jumlah <i>Amount</i>	Description
SALDO 31 DESEMBER 2022	851.622.371.816	799.174.005.369	359.516.685	1.651.155.893.870	BALANCE DECEMBER 31, 2022
Atribusi Kenaikan aset neto					<i>Attributed to</i>
Induk	168.836.421.176	61.941.779.887	-	230.778.201.063	<i>Parent</i>
Kepentingan non pengendali	-	-	3.701.152.676	3.701.152.676	<i>Non-controlling interests</i>
SALDO 31 DESEMBER 2023	1.020.458.792.992	861.115.785.256	4.060.669.361	1.885.635.247.610	BALANCE DECEMBER 31, 2023
Atribusi Kenaikan aset neto					<i>Attributed to</i>
Induk	3.287.211.373	66.386.358.416	-	69.673.569.789	<i>Parent</i>
Kepentingan non pengendali	-	-	3.932.203.405	3.932.203.405	<i>Non-controlling interests</i>
SALDO 30 JUNI 2024	1.023.746.004.366	927.502.143.672	7.992.872.767	1.959.241.020.805	BALANCE JUNE 30, 2024

Catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tak terpisahkan dari laporan keuangan konsolidasian

Accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements



INSTITUT TEKNOLOGI SEPULUH NOPEMBER DAN ENTITAS ANAK
LAPORAN ARUS KAS KONSOLIDASIAN
 Untuk Tahun yang berakhir tanggal 30 Juni 2024 dan 31 Desember 2023
 (Dinyatakan dalam Rupiah)



INSTITUT TEKNOLOGI SEPULUH NOPEMBER AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
 For the year ended June 30, 2024 and December 31, 2023
 (Expressed in Rupiah)

Uraian	Catatan Notes	2024	2023	Description
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES
Kas diterima dari masyarakat		411.937.471.555	785.073.627.174	Cash received from the public
Kas diterima dari APBN		185.413.364.040	368.621.256.228	Cash received from the APBN
Penerimaan bersih entitas anak		55.626.326.351	163.981.967.638	Subsidiaries net received
Kas dibayarkan kepada pegawai		(66.647.344.055)	(650.065.694.246)	Cash paid to employees
Kas dibayarkan kepada vendor dan lainnya		(448.703.414.729)	(410.389.592.736)	Cash paid to supplier and others
Kas Bersih Yang Diperoleh Dari Aktivitas Operasi		137.626.403.161	257.221.564.059	Net Cash Flows Provided From Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES
Perolehan aset tetap		(33.518.052.039)	(258.913.526.289)	Acquisition of fixed assets
Pengurangan aset tetap		-	-	Disposal of fixed assets
(Perolehan)/pelepasan aset tak berwujud		(121.183.998)	(4.440.562.887)	(Acquisition)/disposal of intangible assets
Dana Abadi		(17.922.171.842)	25.307.127.434	Endowment Fund
Investasi jangka pendek-deposito		2.000.000.000	102.873.921.557	Short-term investments - deposits
Kas Bersih Yang Diperoleh (Digunakan) Untuk Aktivitas Investasi		(49.561.407.879)	(135.173.040.185)	Net Cash Flows Used In Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Penyetoran modal saham entitas anak oleh pemegang saham non pengendali		4.026.505.377	2.420.000.000	Deposit of share capital of subsidiary by non controlling shareholder
Dividen		-	(221.482.396)	Dividen
Kas Bersih Yang Diperoleh (Digunakan) Dari Aktivitas Pendanaan		4.026.505.377	2.198.517.604	Net Cash Flows Provided From Financing Activities
Kenaikan (Penurunan) Bersih pada Kas dan Setara Kas		92.091.500.659	124.247.041.478	Increase (Decrease) In Cash And Cash Equivalents
Kas dan Setara Kas Awal Periode		344.033.542.818	219.786.501.340	Cash And Cash Equivalents at The Beginning of Period
Kas dan Setara Kas Akhir Periode		436.125.043.476	344.033.542.818	Cash And Cash Equivalents at The End of Period

Catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tak terpisahkan dari laporan keuangan konsolidasian

Accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements