

BAB V

KESIMPULAN DAN SARAN

A. Kesimpulan

PT. Samudra Petrindo Asia merupakan suatu perusahaan jasa pelayaran yang khusus bergerak dibidang jasa percharteran kapal, terutama kapal-kapal tanker. PT. Samudra Petrindo Asia berdiri pada tanggal 16 Juni 1981 dengan nama PT. Samudra Petroleum yang kemudian pada akhir tahun 1982 berubah namanya menjadi PT. Samudra Petrindo Asia.

Kegiatan semula PT. Samudra Petrindo Asia yaitu berdagang baik ekspor maupun impor serta perdagangan antar pulau. Kemudian sejalan dengan perkembangan perusahaan, bidang usahanyapun berkembang antara lain adalah jasa perdagangan minyak, persewaan kapal, jasa konsultan manajemen pelayaran dan jasa perekrutan awak kapal. Oleh karena adanya dua macam bisnis yang dijalankan yaitu jasa perdagangan minyak dan jasa pelayaran maka secara keadministrasian dan juga keuangan, perusahaan ini dibagi kedalam dua buah divisi yaitu divisi Trading dan divisi Shipping. Sehingga pada laporan keuangannyapun disusun kedalam dua divisi, baru kemudian pada akhir tahun kedua laporan tersebut dikonsolidasikan menjadi satu.

Melihat pada kondisi pasar yang menjanjikan serta tetap berpegang teguhnya PT. Samudra Petrindo Asia pada misi eksternal dan internal Bimantara dalam menjalankan kegiatan usahanya, maka PT. Samudra Petrindo Asia selalu berusaha untuk mencapai tujuannya menjadi perusahaan pelayaran terbaik dan terbesar.

Secara internal proses penyusunan budget yang dilakukan perusahaan adalah dengan pendekatan Bottom-Up. Top manager yang menentukan misi dan tujuan perusahaan dalam jangka panjang, sedangkan usulan-usulan anggaran untuk masing-masing departemen didelegasikan kepada manajer ditingkat bawahnya.

Setelah itu seluruh usulan dari departemen-departemen yang ada diajukan ke Top Management untuk mendapatkan persetujuan dan kemudian ditetapkan sebagai anggaran. Fungsi anggaran adalah sebagai pedoman untuk mencapai tujuan-tujuan yang telah ditetapkan, sekaligus berfungsi sebagai alat koordinasi dan pengendalian serta merupakan salah satu tolok ukur prestasi usaha yang penting. Oleh karena itu suatu hasil yang optimal akan sangat berharga.

Dari bab IV diketahui bahwa Net profit tahun 1996 diperkirakan Rp. 6.288.394.000 mengalami peningkatan sebesar Rp. 3.341.755.000 atau 113% bila dibanding dengan Projected Tahun 1995 yang sebesar Rp. 2.946.640.000. Gross Profit Tahun 1996 naik dari Rp. 8.185.719.000 pada tahun 1995 menjadi Rp. 10.800.287.000 sementara itu Operating Expenses juga naik dari Rp. 5.499.695.000 pada tahun 1995 menjadi Rp. 7.556.824.000 pada tahun 1996.

Profit From Operation tahun 1996 diperkirakan sebesar Rp. 3.243.463.000 naik sebesar Rp. 557.439.000 (21%) dibanding Projected tahun 1995. Net Other Income mengalami peningkatan dari Rp. 1.670.906.000 pada tahun 1995 menjadi Rp. 5.444.517.000 pada tahun 1996. Dengan demikian performance perusahaan pada tahun 1996 lebih baik dibanding tahun-tahun sebelumnya.

Dibawah ini terdapat bagan yang menggambarkan Rugi/Laba dalam Anggaran serta Realisasi dari masing-masing Departemen dan Unit Perusahaan sebagai berikut:

TABEL 16
PT.SAMUDRA PETRINDO ASIA
DAFTAR LABA/RUGI ANGGARAN TAHUN 1996

	<i>BUDGET</i>	<i>REALIZATION</i>	<i>VARIANCE</i>
MANAGEMENT DEPT.	Rp. 472.738.000	Rp. (145.727.000)	Rp.(618.465.000)
COMMERCIAL DEPT.	Rp. 5.794.427.000	Rp. 4.617.232.000	Rp.(1.177.195.000)
OPERATION DEPT.	Rp. 915.839.000	Rp. 1.112.112.000	Rp 196.273.000
FINANCE DEPT.	Rp 55.134.000	Rp.(555.386.000)	Rp.(610.520.000)
PERSON & GENERAL SERVICE DEPT.	Rp. 907.988.000	Rp. 892.117.000	Rp.(15.871.000)
OIL UNIT	Rp. 1.733.815.000	Rp. 1.531.318.000	Rp.(202.497.000)
OFFSHORE UNIT	Rp. 1.117.325.000	Rp. 2.739.771.000	Rp. 1.622.446.000
CONTAINER UNIT	Rp. 180.132.000	Rp.(4.226.000)	Rp.(184.358.000)
DRY/BULK UNIT	Rp. 2.763.156.000	Rp. 350.369.000	Rp.(2.412.787.000)
MT.SAMUDRA AYU	Rp.(1.875.732.000)	Rp. 194.488.000	Rp. 2.052.220.000

Keterangan:

1. Pada Management Department diperoleh laba dalam anggaran sebesar Rp. 472.738.000, tetapi realisasinya mengalami kerugian sebesar Rp. 145.727.000 sehingga variannya negatif sebesar Rp. 618.465.000 dengan asumsi laba dalam anggaran terpakai ditambah kerugian dalam realisasi. Jadi dalam Management Department anggarannya tidak terkendali.
2. Pada Commercial Department laba yang dianggarkan sebesar Rp. 5.794.427.000 tetapi pada realisasinya laba tersebut lebih kecil dari yang dianggarkan yaitu sebesar Rp. 4.617.232.000 maka variancinya negatif sebesar Rp. 1.177.195.000 itu merupakan kekurangannya untuk memperoleh besarnya laba yang dianggarkan. Dalam hal ini Commercial Department anggarannya tidak terkendali.
3. Pada Operation Department laba yang dianggarkan sebesar Rp. 915.839.000 tetapi pada realisasinya laba yang diperoleh lebih besar yaitu Rp. 1.112.112.000 maka variancinya positif sebesar Rp. 196.273.000 sehingga anggaran pada Operation Department terkendali.

4. Pada Finance Department laba yang diperoleh dalam anggaran sebesar Rp. 55.134.000 tetapi realisasinya mengalami kerugian sebesar Rp. 555.386.000 maka variansinya negatif sebesar Rp. 610.520.000. Dalam hal ini maka anggaran Finance Department tidak terkendali.
5. Pada Personel & General Service Department laba yang dianggarkan adalah sebesar Rp. 907.988.000 tetapi pada realisasinya laba yang diperoleh lebih kecil dari yang dianggarkan yaitu sebesar Rp. 892.117.000 maka variansinya negatif sebesar Rp. 15.871.000 sehingga anggaran pada Personel & General Service Department tidak terkendali.
6. Pada Oil Unit laba yang dianggarkan sebesar Rp. 1.733.815.000 tetapi pada kenyataannya laba yang diperoleh lebih kecil dari yang dianggarkan yaitu sebesar Rp. 1.531.318.000 maka variansinya negatif sebesar Rp. 202.497.000 sehingga anggaran oil unit tidak terkendali.
7. Pada Offshore Unit variance yang dihasilkan adalah positif sebesar Rp. 1.622.419.000 karena laba dalam realisasi lebih besar yaitu Rp. 2.739.771.000 dibandingkan dengan yang dianggarkan yaitu sebesar Rp. 1.117.352.000 sehingga anggaran pada Offshore Unit terkendali.
8. Pada Container Unit dalam realisasinya mengalami kerugian sebesar Rp. 4.226.000 dan yang dianggarkan terpakai sebesar Rp. 180.132.000 maka jumlah variansinya negatif sebesar Rp. 184.358.000, sehingga anggaran pada Container Unit adalah tidak terkendali.
9. Dry/Bulk Unit laba yang dianggarkan adalah sebesar Rp. 2.763.156.000 tetapi pada realisasinya lebih kecil yaitu Rp. 350.369.000 maka variansinya negatif sebesar Rp. 2.412.787.000 sehingga anggaran pada Dry/Bulk unit tidak terkendali.

10. Pada MT. Samudra Ayu dalam anggaran mengalami kerugian sebesar Rp. 1.857.732.000 tetapi realisasinya memperoleh laba sebesar Rp. 194.488.000 maka variansinya positif sebesar Rp. 2.052.220.000 sehingga anggaran pada MT. Samudra Ayu terkendali.



B. Saran

Perusahaan didalam menjalankan usahanya tersebut harus lebih baik lagi, dan perlu mempertimbangkan hal-hal sebagai berikut:

1. Perlu adanya perhatian khusus terhadap kemungkinan-kemungkinan yang akan terjadi yang dapat mempengaruhi kegiatan usaha PT. Samudra Petrindo Asia akibat globalisasi ekonomi & perdagangan serta blok-blok ekonomi dunia.
2. Perlu adanya perbaikan tingkat pendapatan perusahaan, agar kontribusi yang diperoleh sesuai dengan bidang usaha perusahaan yaitu sebagai suatu perusahaan yang bergerak dibidang usaha pelayaran.
3. Perlu dukungan semua pihak yang terkait, komisaris, management dan staff yang ada agar perusahaan dapat berjalan, tumbuh dan berkembang tanpa hambatan yang berarti.
4. Komunikasi antar departemen dalam perusahaan perlu lebih ditingkatkan lagi, sehingga informasi baik dari luar ataupun dari dalam perusahaan sendiri dalam kaitannya dengan aktivitas perusahaan dapat segera diketahui oleh departemen-departemen terkait.
5. Mengingat tingginya unfavorable variance terutama pada biaya-biaya yang berkaitan langsung dengan pengoperasian kapal MT. Samudra Ayu, maka sebaiknya perusahaan perlu mempertimbangkan lebih lanjut masa penggunaan kapal tersebut diwaktu yang akan datang, agar kerugian perusahaan tidak bertambah parah.

6. Proses pengendalian perusahaan akan semakin baik, bila perusahaan setiap bulannya melaporkan besarnya anggaran perusahaan dan juga realisasinya, sehingga manajemen dapat mengambil keputusan lebih cepat dan juga memudahkan penyusunan pertanggung jawaban manajemen.
7. Didalam menetapkan besarnya anggaran untuk periode berikutnya, manajemen sebaiknya mempertimbangkan pula anggaran dan realisasi anggaran tahun sebelumnya, sehingga realitas pencapaian juga semakin tinggi.
8. Perusahaan sebaiknya menetapkan anggaran yang lebih fleksibel tetapi juga realistis dan dapat dipertanggung jawabkan, sehingga memperkecil munculnya variance-variance yang merugikan antara budget dengan realisasi.
9. Untuk mengetahui dengan jelas tingkat efisiensi dan efektifitas tiap-tiap bagian dalam perusahaan, maka sebaiknya perusahaan juga membuat laporan pertanggung jawaban keuangan untuk tiap-tiap departemen yang ada di perusahaan.
10. Perusahaan dapat mengendalikan keuangan perusahaan agar tetap terjamin lancar dan terhindar dari permasalahan liquiditas.



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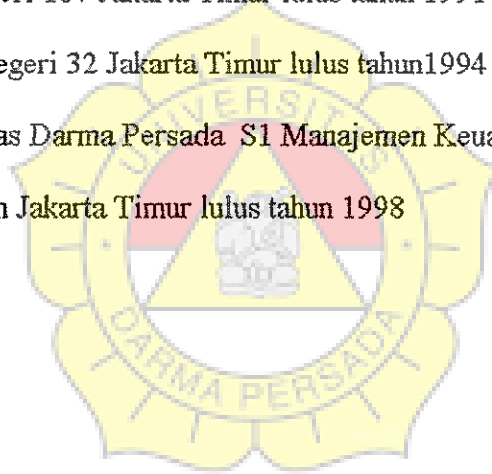
Nama : Fauline Respitadini

Jenis Kelamin : Perempuan

Tempat Tanggal Lahir : Garut 3 April 1976

Alamat : Jl. Raya Perumnas Blok.7 No.1
Jakarta Timur

Pendidikan : SDN Klender 10 Pagi Jakarta Timur lulus tahun 1988
SMP Negeri 167 Jakarta Timur lulus tahun 1991
SMEA Negeri 32 Jakarta Timur lulus tahun 1994
Universitas Darma Persada S1 Manajemen Keuangan
Perbankan Jakarta Timur lulus tahun 1998



LAMPIRAN-LAMPIRAN



PT. SAMUDRA PETRINDO ASIA
COMPARATIVE ACTUAL AND PROJECTED BALANCE SHEETS
 FOR THE YEARS 1994 TO 1996

ASSETS	1994		1995		1996		INCREASE (DECREASE) 1996 VS 1995		1994		1995		1996		INCREASE (DECREASE) 1996 VS 1995	
	AUDITED	%	PROJECTED	%	PROJECTED	%	AMOUNT	%	AUDITED	%	PROJECTED	%	PROJECTED	%	AMOUNT	%
CURRENT ASSETS																
Cash On Hand	12,500.00	0	12,500.00	0	12,500.00	0	0.00	0	1,001,690.00	2	1,273.00	0	0.00	0	(1,273.00)	(10)
Cash in Bank	840,190.00	2	487,500.00	1	987,500.00	2	500,000.00	103	2,482,600.00	6	424,062.00	1	400,000.00	1	(34,062.00)	(1)
Time Deposit	2,295,000.00	6	2,131,316.26	5	6,458,422.92	14	4,327,106.66	203	0	0	0.00	0	0	0	0.00	0
Acc. Receiv. - Trade	2,320,320.00	6	643,432.16	1	69,120.70	0	(574,311.48)	(89)	1,038,640.00	3	1,690,765.31	4	1,811,960.00	4	661,580.00	31
Acc. Receiv. - Non Trade	5,576,340.00	13	1,705,329.83	4	600,000.00	1	(1,105,329.83)	(65)	649,280.00	2	1,160,067.19	3	612,340.53	1	(517,256.66)	(4)
Voyage in Progress	430,640.00	1	719,391.00	2	1,117,938.27	2	398,547.27	55	130,680.00	0	254,699.20	1	234,770.00	1	(19,929.20)	(1)
Due From Officer & Empl	0.00	0	3,498,747.00	8	3,498,747.00	8	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Due From Affiliated Companies	237,900.00	1	696,193.00	2	760,410.00	2	64,248.00	9	0.00	0	0.00	0	0.00	0	0.00	0
Prepaid Taxes	136,690.00	0	209,491.27	0	238,133.51	1	28,642.24	14	5,301,890.00	13	4,681,248.71	11	4,954,715.33	11	273,466.53	5
Prepaid Expenses																
TOTAL CURRENT ASSETS	11,849,580.00	29	10,103,899.52	24	15,242,802.40	33	5,138,902.89	51								
INVESTMENT																
Investment in Stock	21,311,980.00	51	25,470,759.50	59	25,369,256.30	54	(101,503.60)	(0)								
Investment in Bonds	0	0	0	0	0	0	0.00	0								
TOTAL INVESTMENT	21,311,980.00	51	25,470,759.50	59	25,369,256.30	54	(101,503.60)	(0)								
FIXED ASSETS																
Fixed Asset - At Cost	13,185,960.00	32	13,689,851.00	32	13,652,720.55	29	(37,132.45)	(0)								
Fixed Asset - Down Payment	0	0	0	0	0	0	0.00	0								
Accumulated Depreciation	(5,568,920.00)	(13)	(7,077,814.00)	(18)	(8,380,608.32)	(18)	(1,302,794.32)	(18)	503,610.00	1	353,300.90	1	214,296.90	0	(139,004.00)	(39)
TOTAL FIXED ASSETS	7,617,040.00	18	6,612,037.00	15	5,272,112.23	11	(1,399,256.77)	(20)	138,250.00	0	140,617.00	0	140,617.00	0	0.00	0
OTHER ASSETS																
Deferred Charges / Expenses	0	0	50,013.23	0	30,335.22	0	(19,678.00)	(39)								
Security Deposit	634,160.00	2	420,126.00	1	420,126.00	1	0.00	0	30,900,000.00	75	30,900,000.00	72	30,900,000.00	66	0.00	0
Bank Guarantees	0	0	280,984.00	1	280,984.00	1	0.00	0								
Preoperating Cost	0	0	0	0	0	0	0.00	0	4,566,010.00	11	3,916,015.00	9	4,117,593.02	3	201,578.02	5
TOTAL OTHER ASSETS	634,160.00	2	751,123.23	2	751,123.22	2	(19,678.00)	(3)	6,438,600.00	2	493,917.90	1	354,913.90	1	(139,004.00)	(28)
TOTAL ASSETS	41,412,760.00	100	42,937,821.64	100	46,615,616.16	100	3,677,794.52	9								
									41,412,760.00	100	42,937,821.64	100	46,615,616.16	100	3,677,794.52	9

In Rp.,000,-

PT SAMUDRA PETRINDO ASIA

PROFIT / LOSS STATEMENT ANALYSIS FOR THE YEARS 1994 UP TO 1996

Rp. '000.00

DESCRIPTION	1994 (AUDITED)		1995		1996		Increase (Decrease) 1996 vs 1995	
	ACTUAL	% Ratio	PROJECTED	% Ratio	BUDGET	% Ratio	Amount	%
OPERATING INCOME								
ARTER HIRE INCOME	2,470,167.35	31	10,149,103.20	54	2,053,418.00	14	(8,095,685.20)	(80)
MISSION INCOME	3,280,067.18	41	4,519,761.53	24	9,077,667.00	61	4,557,905.47	101
MANAGEMENT FEE	0.00	0	1,571,389.50	8	1,076,302.00	7	(495,087.50)	(32)
AGENCY FEE INCOME	1,218,494.04	15	1,428,886.30	8	1,479,661.00	10	50,774.70	4
TRAINING AGENCY FEE	364,355.86	5	501,876.20	3	706,317.00	5	204,440.80	41
LANDING FEE INCOME	674,395.38	8	582,706.00	3	492,172.00	3	(90,534.00)	(16)
TOTAL OPERATING INCOME	8,007,479.81	100	18,753,722.73	100	14,885,537.00	100	(3,868,185.73)	(21)
DETECT / VSL EXPLOITATION COST	3,129,675.49	50	10,568,003.64	56	4,085,250.00	27	(6,482,753.64)	(61)
LOSS PROFIT (GP)	4,877,804.32	61	8,185,719.09	44	10,800,287.00	73	2,614,567.91	32
OPERATING EXPENSES								
SALARIES & WAGES	1,883,497.27	24	2,208,026.50	12	3,154,898.00	21	946,871.50	43
BONUS / THR / THN / INCENTIVE	275,918.41	3	341,179.00	2	342,684.00	2	1,505.00	0
TOTAL	565,215.38	7	500,216.00	3	711,575.00	5	211,359.00	42
DEPRECIATION	490,051.69	6	534,170.00	3	582,591.00	4	48,421.00	9
DETERMINE	52,703.18	1	70,697.00	0	104,553.00	1	33,856.00	48
EMPLOYEE WELFARE & BENEFITS	151,260.73	2	236,115.27	1	391,668.00	3	155,552.73	66
ADVERTISING & PROMOTION	60,783.92	1	66,385.00	0	80,439.00	1	14,054.00	21
TRAVEL EXPENSES	65,273.87	1	125,397.84	1	170,839.00	1	45,441.16	36
TRANSPORTATION EQUIPMENT EXPENSES	78,867.37	1	100,661.30	1	104,044.00	1	3,382.70	3
ADMINISTRATION EXPENSES	5,750.50		26,943.00	0	10,380.00	0	(16,563.00)	(61)
COMMUNICATION EXPENSES	135,512.67	2	194,072.00	1	198,429.00	1	4,357.00	2
OFFICE EQUIPMENT EXPENSES	7,272.58	0	4,680.00	0	11,184.00	0	6,504.00	139
OFFICE SUPPLIES EXPENSES	76,081.54	1	94,806.00	1	96,585.00	1	1,779.00	2
PRESENTATION & ENTERTAINMENT	77,423.20	1	178,878.00	1	185,233.00	1	6,355.00	4
CONTRIBUTIONS	47,894.75	1	52,100.00	0	51,922.00	0	(178.00)	(0)
PROFESSIONAL FEES	120,583.05	2	210,518.15	1	300,000.00	2	89,481.85	74
INSURANCE & SUBSCRIPTIONS	178,106.28	2	174,309.00	1	580,591.00	4	406,282.00	233
LANDING EXPENSES	26,211.44	0	35,752.00	0	26,036.00	0	(9,716.00)	(27)
RENTS & FEES	294,197.79	4	277,385.00	1	317,782.00	2	40,397.00	15
TRUCK CHARGES	27,104.05	0	38,217.00	0	44,159.00	0	5,942.00	16
CELLANEANOUS GEN & ADM EXPENSES	35,163.39	0	23,046.00	0	24,000.00	0	954.00	4
TOTAL OPERATING EXPENSES	13,383.07	0	6,141.00	0	4,200.00	0	(1,941.00)	(32)
PROFIT FROM OPERATION	4,668,256.13	58	5,499,695.06	29	7,556,824.00	51	2,057,128.94	37
OTHER INCOME	209,548.19	3	2,686,024.03	14	3,243,463.00	22	557,438.97	21
OTHERS INCOME								
LEASE OFFICE INCOME	773,791.44	10	769,165.00	4	915,298.00	6	146,133.00	19
TOTAL INCOME	99,548.72	1	76,387.00	0	24,469.00	0	(51,918.00)	(68)
DIVIDEND INCOME	0.00	0	0.00	0	1,069,650.00	7	1,069,650.00	1
REST INCOME	205,651.23	3	167,269.00	1	687,463.00	5	520,194.00	311
GAIN ON SALE OF FIXED ASSETS	0.00	0	12,550.00	0	1,672,533.00	11	1,659,983.00	13,227
GAIN ON FOREIGN EXCHANGE	163,078.00	2	545,713.00	3	546,000.00	4	287.00	0
TOTAL GAIN	1,469,630.71		0.00		0.00	0	0.00	0
LOSS ON INVESTMENTS IN STOCK	7,048.36		1,089,304.00		1,579,030.00	11	489,726.00	45
LOSSES	249,882.15	3	235,635.00	1	126,000.00	1	(109,635.00)	(47)
TOTAL OTHER INCOME	2,968,630.61	37	2,896,023.00	15	6,620,443.00	44	3,724,420.00	129
OTHERS EXPENSES								
LEASE OFFICE EXPENSES	631,347.92	8	759,767.00	4	742,194.00	5	(17,573.00)	(2)
RENTS EXPENSES - KEMANG	6,288.44	0	30,841.00	0	31,732.00	0	891.00	3
LOSS ON FOREIGN EXCHANGE	0.00	0	414,060.00	2	396,000.00	3	(18,060.00)	(4)
CELLANEANOUS EXPENSES	40,083.94	1	20,449.00	0	6,000.00	0	(14,449.00)	(71)
TOTAL OTHER EXPENSES	677,720.30	8	1,225,117.00	7	1,175,926.00	8	(49,191.00)	(4)
OTHER INCOME (OTHER EXPENSES)	2,290,910.31	29	1,670,906.00	9	5,444,517.00	37	3,773,611.00	226
PROFIT BEFORE C.I.T.	2,500,458.50	31	4,356,930.03	23	8,687,980.00	58	4,331,049.97	99
INCOME TAX PROVISION	1,268,008.75	16	1,410,290.00	8	2,399,586.00	16	989,296.00	70
PROFIT AFTER C.I.T.	1,232,449.75	15	2,946,640.03	16	6,288,394.00	42	3,341,753.97	113

P.T. SAMUDRA PERINDO ASIA
***** INCOME STATEMENT *****

***** FOR THE MONTH ENDED DECEMBER 31st, 1996 *****

DATE : 23/01/1997

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	CURRENT MONTH (Rp)	%	YEAR TO DATE (Rp)	%
OPERATING INCOME				
Charter Income	207,432,429.08	4.97	2,333,921,042.79	16.02
Commission Income	3,692,805,276.81	88.52	8,181,850,866.93	56.17
Management Fee	68,835,743.11	1.65	753,313,412.85	5.17
Agency Fee	143,598,297.83	3.44	1,862,544,119.45	12.79
Shipping Agency Fee	57,674,009.41	1.38	651,386,063.27	4.47
Shipping Fee	1,460,539.98	0.04	782,044,374.94	5.37
OPERATING INCOME	4,171,806,296.22	100.00	14,565,059,880.23	100.00
OPERATING COST				
Variable Cost	62,705,070.78	1.50	2,546,341,828.11	17.48
Fixed Cost	(10,233,674.60)	(0.25)	192,168,962.34	1.32
OPERATING COST	52,471,396.18	1.26	2,738,510,790.45	18.80
PROFIT (LOSS)	4,119,334,900.04	98.74	11,826,549,089.78	81.20
OPERATING EXPENSES				
Salaries & Wages	637,563,597.28	15.28	3,268,066,035.84	22.44
Bonus and Incentive	99,348,495.51	2.38	515,762,624.57	3.54
Travel	(38,557,550.62)	(0.92)	537,153,585.01	3.69
Communication	50,652,030.81	1.21	608,692,126.14	4.18
Insurance	7,303,635.20	0.18	88,843,174.00	0.61
Employee Welfare & Benefits	45,555,394.83	1.09	466,216,963.70	3.20
Advertising & Promotion	4,500,000.00	0.11	63,290,854.09	0.43
Repairs Expenses	27,128,393.60	0.65	130,348,909.29	0.89
Transportation Equipment Expenses	15,433,213.81	0.37	127,058,647.62	0.87
Administration Expenses	224,077.00	0.01	4,584,077.00	0.03
Communication Expenses	13,372,114.01	0.32	214,663,585.09	1.47
Lease Equipment Expenses	12,693,941.35	0.30	47,085,052.34	0.32
Lease Supplies Expenses	15,564,766.20	0.37	102,192,491.05	0.70
Representation & Entertainment	24,015,859.80	0.58	167,901,732.73	1.15
Depreciation	8,949,993.80	0.21	64,607,000.45	0.44
Contributions	179,147,370.04	4.30	354,071,208.39	2.43
Professional Fees	(48,384,309.60)	(1.16)	227,241,381.44	1.56
Debt Expense	49,377,140.83	1.18	49,377,140.83	0.34
Bank Charges & Subscriptions	2,415,364.57	0.06	54,617,827.65	0.37
Shipping Expenses	25,676,976.15	0.62	337,977,853.69	2.32
Port Charges & Fees	1,670,900.00	0.04	51,920,133.15	0.36
Port Charges	5,196,647.67	0.12	35,350,978.06	0.24
Miscellaneous Gen & Adm Expenses	1,463,874.73	0.04	13,066,475.68	0.09
OPERATING EXPENSES	1,140,511,926.97	27.34	7,530,089,857.81	51.70
(LOSS) FROM OPERATION	2,978,822,973.07	71.40	4,296,459,231.97	29.50
OTHER INCOME				
Lease Office Income	14,437,549.45	0.35	854,642,140.86	5.87
Dividend Income	(1,495,025.00)	(0.04)	88,755,975.00	0.61
Interest Income	0.00	0.00	626,671,470.04	4.30
Investment Income	36,062,551.70	0.86	546,816,267.22	3.75
Gain on Sale of Fixed Assets	1,594,647,757.00	38.22	1,633,315,657.00	11.21
Gain on Foreign Exchange	240,979,393.88	5.78	1,705,270,759.25	11.71

*** PT. SAMUDRA PETRINDO ASIA ***

*** INCOME STATEMENT ***

*** FOR THE MONTH ENDED DECEMBER 31st, 1996 ***

DATE : 23/01/1997

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	CURRENT MONTH (Rp)	%	YEAR TO DATE (Rp)	%
Registration Fee	23,567,199.36	0.56	252,764,252.04	1.74
Depreciation	295,006,077.63	7.07	806,125,247.96	5.53
Gain on Invest.in Stock	(316,389,303.14)	(7.58)	1,434,200,762.25	9.85
OTHER INCOME	1,886,816,200.88	45.23	7,948,562,531.62	54.57
OTHER EXPENSES				
Lease Office Expenses	70,368,961.41	1.69	799,493,609.31	5.49
Lease Expenses	28,688,908.04	0.69	58,577,184.88	0.40
Loss on Foreign Exchange	217,252,828.78	5.21	1,701,297,150.89	11.68
Interest Expenses	19,171,015.20	0.46	465,910,579.50	3.20
Compliance Expenses	0.00	0.00	291,211,307.00	2.00
Miscellaneous Charges	0.00	0.00	20,000.00	0.00
Loss on Sale Fixed Asset	0.00	0.00	15,607,970.01	0.11
OTHER EXPENSES	335,481,713.43	8.04	3,332,117,801.59	22.88
OTHER INCOME (EXPENSES)	1,551,334,487.45	37.19	4,616,444,730.03	31.70
NET (LOSS) BEFORE C.I.T.	1,830,157,460.52	44.59	8,912,903,862.00	61.19
Corporate Income Tax	1,558,097,567.00	37.35	2,798,067,567.00	19.21
(LOSS) AFTER C.I.T.	2,972,059,893.52	71.24	6,114,836,395.00	41.98

*** PT. SAMUDRA PETRINDO ASIA ***
 *** BUDGET VS ACTUAL REPORT ***
 MONTH : 12 / 1996

PAGE : 1
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NR NO.	DESCRIPTION	THIS MONTH				YEAR TO DATE			
		BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)	BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)
1.001	Time Charter Hire Income	187,750,000.00	207,432,429.08	23,682,429.08	12.89	2,059,417,537.00	2,333,921,042.79	280,503,505.79	13.66
	Total Time Charter Income	187,750,000.00	207,432,429.08	23,682,429.08	12.89	2,059,417,537.00	2,333,921,042.79	280,503,505.79	13.66
1.001	Brokering Commission	470,774,350.00	3,520,434,662.81	3,049,660,312.81	647.86	5,646,212,643.00	6,895,918,615.46	1,249,705,972.46	22.13
1.002	Retainer	2,450,000.00	4,766,000.00	2,316,000.00	94.53	26,602,000.00	56,324,000.00	29,722,000.00	96.92
11.003	Booking Cargo	1,250,000.00	22,276,486.00	21,026,486.00	1,690.12	15,000,000.00	146,878,404.03	131,878,404.03	879.19
21.004	Tank Contaliner	18,375,000.00	13,106,500.00	(5,268,500.00)	(28.67)	207,450,100.00	160,645,900.00	(46,804,200.00)	(22.56)
21.004	Freight Commission	235,936,250.00	132,121,628.00	(103,814,622.00)	(44.00)	3,180,402,630.00	922,083,847.44	(2,258,318,682.56)	(71.01)
	Total Commission Income	728,785,600.00	3,692,805,276.81	2,964,019,676.81	406.72	9,077,667,373.00	8,181,850,866.93	(895,816,506.07)	(9.87)
02.001	Management Fee	102,980,580.00	68,835,743.11	(33,244,836.89)	(32.57)	1,076,303,630.00	753,313,412.85	(322,988,217.15)	(30.01)
	Total Management Fee	102,980,580.00	68,835,743.11	(33,244,836.89)	(32.57)	1,076,303,630.00	753,313,412.85	(322,988,217.15)	(30.01)
03.001	Protective Agency fee	46,312,000.00	40,870,711.47	(5,441,288.53)	(11.75)	544,406,000.00	519,663,783.04	(24,736,216.96)	(4.54)
03.002	Port Call Agency Fee	68,939,800.00	106,400,950.00	37,461,150.00	54.34	860,085,400.00	1,227,507,700.00	367,422,300.00	42.72
03.003	Port Capital Fee	6,080,000.00	(3,673,263.64)	(9,753,263.64)	(160.32)	75,170,000.00	115,372,636.41	40,202,636.41	53.48
	Total Agency Fee	121,340,800.00	143,598,297.83	22,257,497.83	18.34	1,479,661,400.00	1,862,544,119.45	382,882,719.45	25.88
204.001	Recruitment Fee	31,059,000.00	17,157,600.00	(13,901,400.00)	(44.76)	384,325,500.00	214,573,744.20	(169,751,755.80)	(44.14)
204.002	Monthly Crewing Fee	31,777,620.00	40,516,409.41	8,738,789.41	27.50	351,991,220.00	436,812,319.07	84,821,099.07	24.10
	Total Manning Agency Fee	62,836,620.00	57,674,009.41	(5,162,610.59)	(8.23)	706,316,720.00	651,386,063.27	(54,930,656.73)	(7.78)
209.001	Handl. Fee - Allotment	1,218,000.00	983,035.16	(234,964.84)	(19.29)	14,310,000.00	16,289,216.00	1,979,216.00	13.79
209.002	Handl. Fee - CIM	29,314,312.00	(3,282,172.54)	(22,032,139.46)	(75.16)	14,305,500.00	5,830,909.09	(8,474,590.91)	(59.24)
209.003	Handl. Fee - Disburse.	3,654,000.00	(2,593,271.46)	(1,060,728.54)	(28.88)	355,942,040.00	474,213,933.13	118,271,893.13	33.23
209.004	Handl. Fee - Transport	3,636,000.00	5,654,539.73	2,018,539.73	55.52	43,220,000.00	55,585,213.99	12,365,213.99	28.48
209.005	Handl. Fee - Permit/License	609,000.00	1,183,500.00	574,500.00	95.65	7,144,500.00	13,521,500.00	6,377,000.00	88.99
209.007	Handl. Fee - Crew Handling	1,218,000.00	0.00	(1,218,000.00)	(100.00)	14,310,000.00	0.00	(14,310,000.00)	(100.00)
	Total Handling Fee	40,887,312.00	1,460,539.98	(39,426,772.02)	(96.43)	492,172,040.00	782,044,374.94	289,872,334.94	58.90
	Total Operating Income	1,239,680,912.00	4,171,806,396.22	2,932,125,384.22	236.52	14,885,536,700.00	14,565,059,880.23	(320,476,819.77)	(2.15)

***** PT. SAMUDRA PETRINDO ASIA *****
BUDGET VS ACTUAL REPORT
 MONTH : 12 / 1996

PAGE : 2
 DATE : 12/01/1997

JURNAL NO.	DESCRIPTION	THIS MONTH				YEAR TO DATE			
		BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)	BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)
101.003.02	Operating	3,604,913.00	11,136,754.28	(7,531,841.28)	(208.93)	42,084,782.00	51,230,856.00	(9,146,074.00)	(21.73)
101.003.03	Tax Allowance	3,437,350.00	9,790,641.88	(6,353,291.88)	(184.83)	40,128,506.00	41,578,800.00	(1,450,294.00)	(3.61)
101.003.04	Vacation Pay/Bonus	6,671,024.00	(6,565,166.27)	105,857.73	1.59	77,879,442.00	62,467,071.00	15,412,371.00	19.79
101.003.05	Uniform Allowance	469,215.00	226,627.45	242,587.55	52.55	5,477,756.00	8,851,380.33	(3,373,624.33)	(61.59)
101.003.06	Union Contribution	1,275,797.00	1,075,228.69	200,568.31	15.72	14,894,022.00	13,851,848.65	1,042,173.35	7.00
101.003.07	Traveling	1,033,716.00	1,717,384.46	(713,668.46)	(69.39)	12,067,898.00	7,976,454.72	4,091,443.27	33.90
101.003.08	Postering	136,595.00	815,180.43	(678,585.43)	(496.79)	1,564,655.00	14,776,125.26	(13,211,470.26)	(86.60)
101.003.09	Medical	321,408.00	95,721.18	225,686.82	70.22	3,752,210.00	4,066,692.61	(314,482.61)	(8.38)
101.003.10	Welfare	257,250.00	219,100.00	38,150.00	14.83	2,709,631.00	3,003,210.00	(293,579.00)	(10.82)
101.003.11	Laundry	238,955.00	2,259,532.96	(2,020,577.96)	(85.00)	12,597,964.00	21,401,659.91	(8,803,695.91)	(69.88)
101.003.12	Traveling	1,079,121.00	6,652,081.99	(5,572,960.99)	(51.80)	49,911,643.50	49,911,643.50	0.00	0.00
101.003.13	Traveling Agency Fee	0.00	4,424,057.00	(4,424,057.00)	(100.00)	51,647,703.00	21,401,659.91	30,246,043.09	58.58
101.004	Victualizing	4,238,498.00	4,263,498.00	(25,000.00)	(0.59)	49,481,436.00	120,861,240.88	(71,379,804.88)	(144.45)
101.005	Spares / Supplies	22,286,395.00	7,875,085.50	14,411,309.50	64.68	260,177,742.00	107,967,740.82	152,210,001.18	58.50
101.006	Spares	1,992,024.00	5,828,976.64	(3,836,952.64)	(193.42)	33,255,456.00	125,055,607.80	(91,800,151.80)	(276.12)
101.007	Reparale / Rebuilding	20,475,444.00	119,934,458.66	(99,459,014.66)	(486.15)	239,036,278.80	185,897,520.00	53,138,758.80	(22.33)
101.008	Insurance	13,573,596.00	17,902,110.00	(4,328,514.00)	(31.89)	19,511,713.00	22,186,114.85	(2,674,401.85)	(13.72)
101.009	Management Fee	1,671,341.00	(66,366.36)	1,737,707.36	104.97	1,306,190,946.00	161,824,715.74	1,144,366,230.26	87.46
101.010	Communication	21,436,643.00	17,689,508.64	3,747,134.36	17.48	970,572,000.00	970,572,000.00	0.00	0.00
101.011	Docking	80,881,000.00	80,881,000.00	0.00	0.00	69,628,422.00	54,722,307.91	14,906,114.09	22.77
101.012	Depreciation	5,964,256.00	(1,536,361.71)	7,500,617.71	126.76	108,521,495.00	54,722,307.91	53,799,187.09	49.57
101.013	Supplies	9,295,772.00	8,445,173.24	850,598.76	9.15	2,545,341,820.11	1,364,807,681.89	1,180,534,138.22	46.40
101.014	Repair & Maintenance	242,315,800.00	62,705,870.78	179,610,729.22	74.12	3,911,149,520.00	2,545,341,820.11	1,365,807,699.89	65.08
	Total VESSEL COST	15,445,000.00	(10,233,674.60)	25,678,674.60	166.26	174,100,000.00	192,168,962.34	(18,068,962.34)	(10.38)
	Sub Agent Cost	15,445,000.00	(10,233,674.60)	25,678,674.60	166.26	174,100,000.00	192,168,962.34	(18,068,962.34)	(10.38)
	Total SUB AGENT COST	15,445,000.00	(10,233,674.60)	25,678,674.60	166.26	174,100,000.00	192,168,962.34	(18,068,962.34)	(10.38)
	TOTAL D I R K C T C O S T :	257,760,800.00	53,471,396.18	205,289,403.82	79.64	4,085,249,520.00	2,738,510,790.45	1,346,738,729.55	33.97
	GROSS PROFIT (LOSS) :	981,920,113.00	4,119,334,900.04	3,137,414,788.04	319.52	10,800,287,180.00	13,836,549,089.78	1,026,261,909.78	9.50

OPERATING EXPENSES

5109.001	GROSS SALARY	213,212,092.00	225,804,139.80	(12,592,047.80)	(5.91)	2,474,853,960.00	2,530,132,205.93	(55,278,245.93)	(2.23)
5109.002	Ateak Allowance	1,314,568.00	875,961.90	438,606.10	33.36	15,000,000.00	10,069,579.90	4,930,420.10	32.82
5109.004	Kontribusi	0.00	0.00	(213,850.00)	(100.00)	649,743,905.00	4,077,500.00	10,922,500.00	74.87
5109.005	Tax Allowance (PDR 21)	62,725,832.00	410,669,645.58	(347,943,813.58)	(554.60)	3,268,066,035.84	723,786,750.01	(2,544,279,285.83)	(77.87)

*** PT. SAMUDRA PETRINDO ASIA ***
 *** BUDGET VS ACTUAL REPORT ***
 MONTH : 12 / 1996

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 DATE : 23/01/1997

DESCRIPTION	THIS MONTH				YEAR TO DATE			
	BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)	BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)
Incentive	0.00	(1,984,900.00)	1,984,900.00	200.00	177,327,720.00	151,462,100.00	25,865,620.00	14.59
Total TRM/TKM and Incentive	72,405,800.00	99,348,495.51	(26,942,695.51)	(37.21)	342,684,080.00	515,762,624.57	(173,078,544.57)	(50.51)
Office Rental	63,429,912.00	(41,954,771.89)	105,384,683.89	166.14	679,724,078.00	510,362,577.84	169,361,500.16	24.92
Photocopy Rental	664,000.00	475,000.00	189,000.00	28.46	7,986,000.00	5,945,945.29	2,040,054.71	25.38
Car Park Rental	1,291,000.00	2,922,221.27	(1,631,221.27)	(126.35)	15,492,000.00	16,652,501.78	(1,160,501.78)	(7.49)
File Storage	700,000.00	0.00	700,000.00	100.00	8,400,000.00	4,192,580.10	4,207,419.90	50.09
Total Rental	66,084,912.00	(38,557,550.62)	104,642,462.62	156.35	711,574,078.00	537,153,585.01	174,420,492.99	24.51
Dept. - Office Equipment	13,966,452.00	10,672,212.33	3,294,239.67	17.69	155,597,424.00	133,272,606.53	22,324,817.47	14.35
Dept. - Furn, Picture & Eq.Old	767,000.00	672,754.16	94,245.84	12.29	9,204,000.00	8,475,047.65	728,952.35	7.92
Dept. - Furn, Picture & Eq.MTC	7,049,600.00	8,605,028.15	(1,556,028.15)	(22.07)	84,588,000.00	101,730,013.36	(17,142,013.36)	(20.27)
Dept. - Transp.Equipment	19,903,498.00	23,049,214.41	(3,145,716.41)	(15.80)	238,841,976.00	275,800,432.32	(36,958,456.32)	(15.47)
Dept. - Telephone System	5,631,343.00	6,767,321.76	(1,135,978.76)	(20.17)	67,576,116.00	75,585,529.06	(8,009,413.06)	(11.85)
Depreciation - SUACE System	2,232,037.00	885,500.00	1,346,537.00	60.33	26,786,444.00	13,828,517.21	12,957,926.79	48.37
Total Depreciation	48,519,330.00	50,652,030.81	(2,102,700.81)	(4.33)	582,591,960.00	608,697,126.14	(26,105,166.14)	(4.48)
Overtime	8,844,705.00	7,303,635.20	1,541,069.80	17.42	104,553,010.00	88,843,174.00	15,709,836.00	15.03
Total Overtime	8,844,705.00	7,303,635.20	1,541,069.80	17.42	104,553,010.00	88,843,174.00	15,709,836.00	15.03
Medical Expenses	13,190,658.00	6,531,948.40	5,658,709.60	46.42	149,226,612.00	90,202,554.00	59,024,058.00	39.55
TRAINING & Education	4,981,250.00	2,359,100.00	2,622,150.00	52.64	71,775,000.00	38,666,075.52	(33,108,924.48)	(46.15)
Sports & Recreation	996,000.00	638,770.00	357,230.00	35.87	26,599,000.00	23,355,214.75	3,243,785.25	12.17
Caravan Expenses	183,000.00	475,255.60	(292,255.60)	(162.57)	2,172,000.00	10,477,646.35	(8,305,646.35)	(382.40)
Personal Life Insurance	802,560.00	1,065,235.24	(262,675.24)	(35.22)	14,213,234.00	12,381,211.22	1,832,022.78	12.92
Leave Compensation	0.00	1,122,535.00	(1,122,535.00)	(100.00)	5,385,900.00	6,266,629.75	(880,729.75)	(16.35)
Salaries	360,000.00	0.00	360,000.00	100.00	4,424,009.80	4,424,009.80	0.00	0.00
Miscell. Employee Benefits	338,000.00	16,021,441.91	(15,683,441.91)	(4,660.07)	6,940,000.00	57,490,818.73	(50,550,818.73)	(728.48)
Hospital Insurance	3,217,409.00	7,221,631.75	(3,504,222.75)	(94.27)	44,608,508.00	50,418,649.09	(5,810,141.09)	(13.02)
Airck Expenses	5,711,310.00	4,169,711.50	1,541,597.50	26.99	66,427,572.00	48,473,634.84	17,953,937.16	27.03
Professional Indemnity Insurance	0.00	5,611,500.02	(5,611,500.02)	(100.00)	0.00	63,726,500.18	(63,726,500.18)	(100.00)
Passenger Insurance	0.00	318,264.41	(318,264.41)	(100.00)	0.00	2,333,949.47	(2,333,949.47)	(100.00)
Total Employee Welfare & Benefits	29,270,187.00	45,555,394.83	(16,277,207.83)	(55.59)	331,667,226.00	466,216,963.70	(134,549,737.70)	(43.91)
Advertising Expenses	4,261,810.00	4,500,000.00	(238,190.00)	(3.17)	53,241,720.00	58,370,045.09	(5,128,325.09)	(9.43)
Promotion Expenses	257,500.00	0.00	257,500.00	100.00	27,098,000.00	4,920,809.00	22,177,191.00	81.84

*** PT. SAMUDRA PETRINDO ASIA ***
 *** BUDGET VS ACTUAL REPORT ***
 MONTH : 12 / 1996

1.	DESCRIPTION	THIS MONTH				YEAR TO DATE			
		BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)	BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)
1.03	Transportation Exp. (Taxi, Toll)	371,800.00	397,785.40	(25,985.40)	(6.99)	4,531,000.00	1,509,757.50	3,021,242.50	66.68
1.01	Miscell. Travel Exp. - Foreign	750,000.00	372,001.00	377,999.00	50.40	9,200,000.00	5,806,357.24	3,393,642.76	37.57
1.02	Altfares - Domestic	3,293,600.00	0.00	3,293,600.00	100.00	36,812,000.00	0,197,484.42	28,614,515.58	77.73
1.03	Hotel & Accom. - Domestic	1,993,600.00	0.00	1,993,600.00	100.00	21,712,000.00	7,319,015.45	14,392,984.55	66.29
1.03	Transportation Exp. (Taxi, Toll)	421,800.00	15,847.00	405,953.00	96.24	5,533,000.00	640,068.64	4,892,931.36	88.43
1.03	Miscell. Travel Exp. - Domestic	700,000.00	0.00	700,000.00	100.00	7,400,000.00	643,860.00	6,756,140.00	91.30
	Total Travel Expenses	14,639,000.00	27,128,393.60	(12,489,393.60)	(85.32)	170,839,000.00	130,340,908.29	40,498,091.71	23.70
1	Repair & Maintenance	2,906,000.00	8,026,728.20	(5,120,728.20)	(176.21)	14,872,000.00	47,655,754.55	(32,783,754.55)	(36.66)
2	Gasoline & Oil	1,874,000.00	2,931,125.00	(1,057,125.00)	(56.41)	22,408,000.00	32,412,130.05	(9,924,130.05)	(44.13)
3	Insurance	3,139,000.00	2,783,160.61	355,739.39	11.33	37,668,000.00	33,952,279.65	3,715,720.35	9.86
4	Registration/Licenses	500,000.00	1,697,100.00	(1,197,100.00)	(238.42)	7,552,000.00	9,085,080.50	(1,533,080.50)	(20.30)
5	Rental Vehicle	0.00	0.00	0.00	0.00	0.00	3,403,253.09	(3,403,253.09)	(100.00)
6	Miscellaneous	122,000.00	0.00	122,000.00	100.00	1,464,000.00	550,089.98	913,910.02	62.43
	Total Transportation Equipment Expenses	8,541,000.00	15,433,213.81	(6,892,213.81)	(80.70)	104,044,000.00	127,050,647.62	(23,014,647.62)	(22.12)
2	Translation	774,000.00	175,000.00	599,000.00	77.39	9,288,000.00	4,535,000.00	4,753,000.00	51.17
3	Receival File Service	91,000.00	49,077.00	41,923.00	46.07	1,082,000.00	49,077.00	1,042,923.00	95.51
	Total Administration Expenses	865,000.00	224,077.00	640,923.00	74.10	10,380,000.00	4,584,077.00	5,795,923.00	55.84
1	Telephone	14,187,100.00	8,366,670.36	5,820,429.64	41.07	170,247,600.00	159,823,543.64	10,424,056.36	6.12
2	Telex/Telegrah	1,059,000.00	556,744.49	502,255.51	47.43	12,708,000.00	27,306,454.21	(14,598,454.21)	(114.88)
3	Pager Motorola	125,000.00	63,020.00	61,980.00	49.58	1,500,000.00	2,716,143.80	(1,216,143.80)	(81.09)
5	Postage	413,165.00	547,519.72	(134,354.72)	(32.52)	4,957,980.00	7,419,728.49	(2,461,748.49)	(49.65)
7	Computer	337,425.00	3,552,225.95	(3,214,800.95)	(742.64)	5,201,100.00	14,701,232.95	(9,500,132.95)	(184.19)
8	Miscellaneous Comm. Exp.	411,935.00	191,933.49	219,961.51	39.62	3,814,200.00	2,616,282.00	1,197,918.00	31.41
	Total Communication Expenses	16,535,740.00	13,372,114.01	3,163,625.99	19.13	198,438,080.00	214,663,585.09	(16,224,705.09)	(8.18)
1	Insurance	552,000.00	0.00	552,000.00	100.00	6,624,000.00	897,737.00	5,726,263.00	86.45
2	Repair & Maintenance	380,000.00	13,693,941.35	(13,313,941.35)	(3,240.51)	4,560,000.00	46,187,315.34	(41,627,315.34)	(913.80)
	Total Office Equipment Expenses	932,000.00	12,693,941.35	(11,761,941.35)	(1,262.01)	11,184,000.00	47,085,052.34	(35,901,052.34)	(321.00)
1	Photocopy Expenses	1,211,175.00	(344,775.00)	1,455,950.00	120.21	14,534,100.00	12,020,169.25	2,513,930.75	17.30
2	Office Supplies	5,791,335.00	7,214,164.00	(1,422,829.00)	(24.57)	69,486,020.00	66,429,619.94	3,056,400.06	4.41
3	Printed Office Supplies	703,925.00	8,595,377.20	(7,891,452.20)	(1,124.54)	8,423,100.00	23,228,284.86	(14,805,184.86)	(175.77)
3	Miscellaneous	344,325.00	0.00	344,325.00	100.00	4,131,900.00	514,437.00	3,617,463.00	87.55

***** PT. SAMUDRA PETRINDO ASIA *****
***** BUDGET VS ACTUAL REPORT *****
MONTH : 12 / 1996

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COURT NO.	DESCRIPTION	THIS MONTH			YEAR TO DATE		
		BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)
5187.001	Donation	1,868,500.00	8,949,993.80	(7,081,493.80)	51,922,000.00	64,607,000.45	(12,685,000.45)
	Total Representation & Entertainment	21,194,980.00	24,015,859.80	3,179,120.20	185,222,960.00	167,901,722.73	17,331,227.27
5184.001	Donation	1,868,500.00	8,949,993.80	(7,081,493.80)	51,922,000.00	64,607,000.45	(12,685,000.45)
	Total Donation	1,868,500.00	8,949,993.80	(7,081,493.80)	51,922,000.00	64,607,000.45	(12,685,000.45)
5187.002	Legal	600,000.00	1,436,572.80	(836,572.80)	7,200,000.00	9,560,432.80	(2,360,432.80)
	Total Contributions	234,794,590.00	179,347,370.04	55,447,219.96	349,032,462.00	354,071,208.39	8,961,253.61
5187.001	Legal	600,000.00	1,436,572.80	(836,572.80)	7,200,000.00	9,560,432.80	(2,360,432.80)
5187.002	Public Accountant	12,250,000.00	0.00	12,250,000.00	30,257,500.00	17,550,000.00	12,707,500.00
5187.006	HR. Consultant	1,350,000.00	0.00	1,350,000.00	15,600,000.00	0.00	15,000,000.00
5187.007	Technical Fee	408,132,600.00	(59,820,882.40)	467,953,482.40	408,132,600.00	80,130,948.64	328,001,651.36
5187.008	Cost Sharing (R)	10,000,000.00	10,000,000.00	0.00	120,000,000.00	120,000,000.00	0.00
	Total Professional Fees	432,232,600.00	(48,384,309.60)	480,616,909.60	580,590,100.00	227,241,383.44	353,348,716.56
5188.001	Bad Debt Expense	0.00	49,377,140.83	(49,377,140.83)	0.00	49,377,140.83	(49,377,140.83)
	Total Bad Debt Expense	0.00	49,377,140.83	(49,377,140.83)	0.00	49,377,140.83	(49,377,140.83)
5193.001	Newspaper	142,500.00	81,500.00	61,000.00	1,710,000.00	1,404,059.60	305,940.40
5193.002	Magazine	55,000.00	387,795.42	(332,795.42)	7,399,425.61	7,399,425.61	0.00
5193.003	Publication/Books	581,600.00	330,150.00	251,450.00	6,918,000.00	20,355,795.78	(13,437,795.78)
5193.004	Membership Dues	1,395,726.00	1,615,919.15	(220,193.15)	16,748,712.00	25,457,746.66	(9,709,034.66)
	Total Press & Subscriptions	2,174,826.00	2,415,364.57	(240,538.57)	26,026,712.00	54,617,827.65	(28,591,115.65)
5196.001	Service Charges	32,429,133.00	22,993,410.55	9,435,722.45	308,541,220.00	287,387,528.01	21,153,691.99
5196.002	Overclass Building	295,000.00	279,243.80	15,756.20	3,540,000.00	12,060,729.80	(8,520,729.80)
5196.003	Repair & Maintenance Bldg	475,000.00	2,462,321.80	(1,987,321.80)	5,700,000.00	38,529,585.88	(32,829,585.88)
	Total Building Expenses	27,199,133.00	25,676,976.15	1,522,156.85	317,981,220.00	337,977,853.69	(20,186,633.69)
5198.001	Licenses & Fees	1,420,503.00	0.00	1,420,503.00	17,144,996.00	29,645,483.15	(12,502,487.15)
5198.002	Excercise Licenses & Fees	2,093,000.00	1,220,900.00	872,100.00	25,116,000.00	13,449,650.00	11,666,350.00
5198.004	Tender Fees	200,000.00	450,000.00	(250,000.00)	1,900,000.00	8,825,000.00	(6,925,000.00)

*** PT. SAMUDRA PETRINDO ASIA ***
 *** BUDGET VS ACTUAL REPORT ***
 MONTH : 12 / 1996

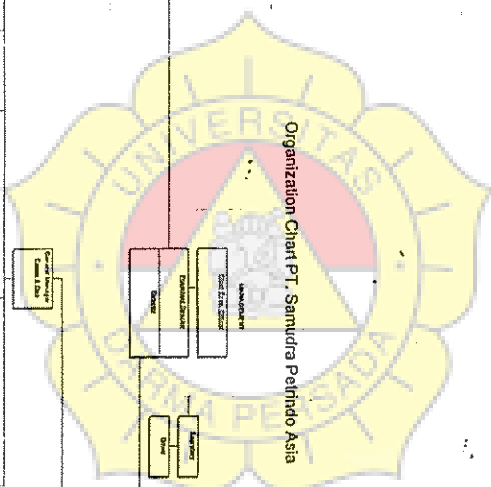
PAGE : 6
 DATE : 2/10/1997

NO.	DESCRIPTION	THIS MONTH				YEAR TO DATE			
		BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)	BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)
34	Transfer Charges	250,000.00	1,034,404.70	(784,404.70)	(313.76)	3,000,000.00	10,404,810.95	(7,404,810.95)	(246.83)
	Total Bank Charges	2,000,000.00	5,196,647.67	(3,196,647.67)	(159.83)	34,000,000.00	35,350,978.06	(11,350,978.06)	(47.30)
31	Miscellaneous Gen & Adm Expenses	350,000.00	1,463,874.73	(1,113,874.73)	(318.25)	4,200,000.00	13,066,475.68	(8,866,475.68)	(211.11)
	Total Miscellaneous Gen & Adm Expenses	350,000.00	1,463,874.73	(1,113,874.73)	(318.25)	4,200,000.00	13,066,475.68	(8,866,475.68)	(211.11)
TOTAL OPERATING EXPENSES :		1,280,142,418.00	1,140,511,926.97	147,630,491.03	11.46	7,556,824,009.00	7,530,089,857.81	26,734,151.19	0.35
TOTAL OPERATING EXPENSES :		(306,222,306.00)	2,978,822,973.07	3,285,045,279.07	1,072.76	3,242,463,171.00	4,296,459,231.97	1,053,996,060.97	32.47
R INCOME / EXPENSES									
11	Rental	47,676,510.00	(4,248,818.56)	(51,925,328.56)	(108.91)	556,589,200.00	508,294,587.94	(48,294,612.06)	(8.68)
12	Service Charges	18,839,675.00	7,102,131.80	(11,737,543.20)	(62.26)	219,706,259.00	207,343,918.40	(12,362,340.60)	(5.63)
13	Plt Out Allowance - WTC	5,640,795.68	5,641,395.68	600.00	0.01	67,689,548.16	67,689,548.16	0.00	0.00
14	Rent Free	4,146,167.97	4,146,167.97	0.00	0.00	49,754,015.64	49,754,015.64	0.00	0.00
15	Service Charges Free	1,796,672.56	1,796,672.56	0.00	0.00	21,560,070.72	21,560,070.72	0.00	0.00
	Total Sub Lease Office Income	78,079,821.21	14,437,549.45	(63,642,271.76)	(81.51)	915,239,093.52	854,642,140.86	(60,596,952.66)	(6.53)
1	Rental - Kembang House	0.00	(1,495,025.00)	(1,495,025.00)	(200.00)	34,468,500.00	88,755,975.00	54,287,475.00	262.74
	Total Rental Income	0.00	(1,495,025.00)	(1,495,025.00)	(200.00)	34,468,500.00	88,755,975.00	54,287,475.00	262.74
1	Dividend Income	0.00	0.00	0.00	-	1,069,650,000.00	626,671,470.04	(442,978,529.96)	(41.41)
	Total Dividend Income	0.00	0.00	0.00	-	1,069,650,000.00	626,671,470.04	(442,978,529.96)	(41.41)
1	Interest Income - Time Deposit	72,933,220.00	30,168,007.11	(42,765,212.89)	(58.64)	632,662,620.00	490,936,294.12	(141,726,325.88)	(21.16)
2	Interest Income - Current A/C	3,500,000.00	3,923,411.92	423,411.92	12.04	43,000,000.00	43,164,764.50	1,664,764.50	2.77
3	Interest Inc. - Housing Loan	2,500,000.00	1,973,132.67	(526,867.33)	(21.07)	22,800,000.00	12,715,208.20	(10,084,791.80)	(44.23)
	Total Interest Income	78,933,220.00	36,064,551.70	(42,868,668.30)	(54.31)	698,462,620.00	546,816,267.22	(151,646,352.78)	(20.46)
1	Gain On Sale of Fixed Assets	0.00	1,594,647,757.00	1,594,647,757.00	100.00	1,672,533,000.00	1,633,315,657.00	(39,217,343.00)	(2.34)
	Total Gain on Sale of Fixed Assets	0.00	1,594,647,757.00	1,594,647,757.00	100.00	1,672,533,000.00	1,633,315,657.00	(39,217,343.00)	(2.34)
1	Gain on Foreign Exchange	45,500,000.00	340,979,393.88	195,479,393.88	429.63	546,000,000.00	1,705,270,759.25	1,159,270,759.25	212.32

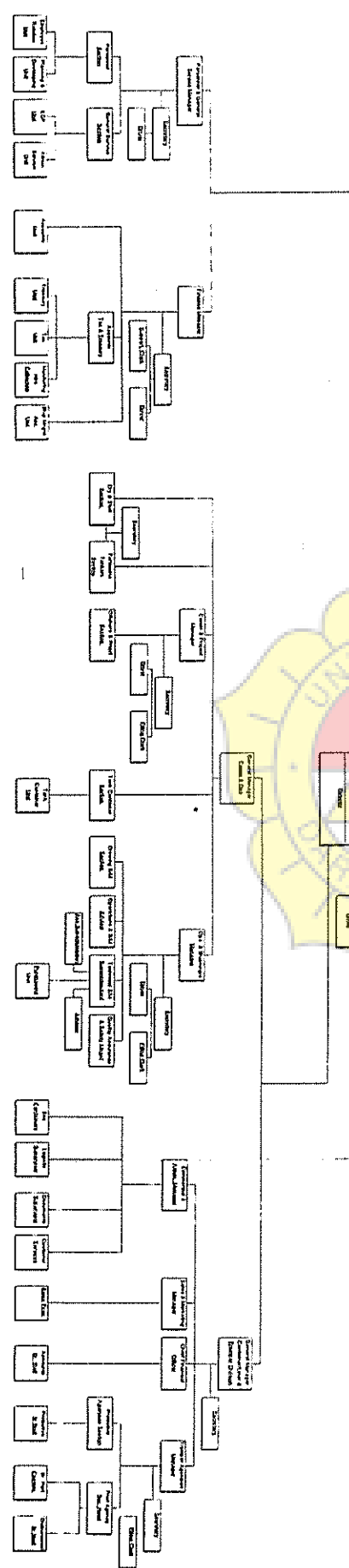
*** PT. SAMUDRA PETRINDO ASIA ***
 *** BUDGET VS ACTUAL REPORT ***
 MONTH : 12 / 1996

PAGE : 8
 DATE : 23/01/1997

DESCRIPTION	THIS MONTH				YEAR TO DATE				
	BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)	BUDGET (Rp)	ACTUAL (Rp)	VARIANCE (Rp)	(%)	
Total Miscellaneous Charges	500,000.00	0.00	500,000.00	100.00	6,000,000.00	20,000.00	5,980,000.00	99.67	
Loss on Sale Fixed Asset	0.00	0.00	0.00	-	0.00	15,607,970.01	(15,607,970.01)	(100.00)	
Total Loss on Sale Fixed Asset	0.00	0.00	0.00	-	0.00	15,607,970.01	(15,607,970.01)	(100.00)	
AL OTHER INCOME / EXPENSES :									
PROFIT (LOSS) BAKSOBA C.I.T. :	239,329,961.03	1,551,334,487.45	1,312,004,526.42	548.20	5,444,517,241.04	4,616,444,730.03	(828,072,511.01)	(15.21)	
	(66,892,344.97)	4,530,157,460.52	4,597,049,805.49	6,872.31	8,697,980,412.04	8,912,903,962.00	224,923,549.96	2.59	
RATE INCOME TAX									
Corporate Income Tax	180,883,000.00	1,542,082,400.00	(1,361,200,400.00)	(752.53)	2,399,586,000.00	2,782,053,400.00	(382,467,400.00)	(15.94)	
CIT Final-MT.Samudra Ayu	0.00	16,014,167.00	(16,014,167.00)	(100.00)	0.00	16,014,167.00	(16,014,167.00)	(100.00)	
Total Corporate Income Tax	180,883,000.00	1,558,097,567.00	(1,377,214,567.00)	(761.38)	2,399,586,000.00	2,798,067,567.00	(398,481,567.00)	(16.61)	
PROFIT AFTER C.I.T. :	(247,775,344.97)	2,972,059,893.52	3,219,835,238.49	1,299.50	6,208,284,412.04	6,114,836,295.00	(93,448,117.04)	(2.76)	








Organization Chart PT. Samudra Pelindo Asia



LEMBAR KEGIATAN PENYUSUNAN SKRIPSI

Nama Mahasiswa : Fauline Respitadini
 NIM/ NIRM : 94420015/ 943123340250032
 Pembimbing : Drs. Shanti danu

INSULTASI KE	TANGGAL KONSULTASI	MATERI YANG DIBAHAS	PARAF PEMBIMBING
I	24/98 13	Perubahan Outline	
II	26/3 98	Perubahan atas Outline	
III	4/4 98	Revisi Caraan Mgrum Bab I, II, III	
IV	21/4 98	Revisi Caraan Mgrum Bab IV	
V	4/6 98	Revisi Caraan Mgrum Bab V	
VI			
VII			
VIII			
IX			
X			