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## **Abstrak**

Under Republic indonesia Government Regulation number 152 year 2000 University of indonesia has been declared as Badan Hukum Milik Negara (State Own Legal Entity). This legal status is latest known after common legal entities are distinguished such as persero, perjan, perum, yayasan. The author does analysis concerning also to the impedance hold by the recent legal status of the university. The significant one is on the budgeting system in the transition periods toward the fully as state own legal entity. The budgeting system that still functioning is under state budgeting. The most ideal of budgeting is by block grant system. Those approach shaii be able to the university does manage the funds under the priority allocations and attaining efficiency. At the end by triumphing efficiency the university will be more optimal to utilise and gain from the commercial venture earning.