

PELAKSANAAN INVENTARISASI BARANG MILIK/KEKAYAAN NEGARA DI KANTOR BADAN PENGELOLAAN KEUANGAN DAN ASET DAERAH KOTA SAMARINDA

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Abstrak: *In this study, inventory of regional property is defined as data collection, recording, and reporting activities of regional property, that is, goods purchased / obtained at the expense of the Regional Budget or derived from other legal acquisition. The recording is carried out based on the acquisition price paid to obtain an asset until the asset is ready for use. And measured by acquisition costs, if the valuation of fixed assets at acquisition costs is not possible then the value of the fixed assets is based on the fair value at the time of acquisition. An asset can be recognized if it meets tangible criteria, has a useful life of more than 12 (twelve) months, the cost of an asset can be measured reliably, is not intended to be sold, and is obtained or built for the purpose of use. Fixed assets are presented in the financial statements with the gross carrying amount and the accumulated depreciation at the beginning and end of the period. This study uses an analysis tool namely Regulation of the Minister of Home Affairs number 19 of 2016 guided by PSAP 07.*

From the results of the analysis, it is known that the recording and reporting of regional property inventory in the office of the Regional Financial and Asset Management Agency (BPKAD) Samarinda City. Recognition of fixed assets at the Regional Financial and Asset Management Agency (BPKAD) of Samarinda City in general is in accordance with PSAP 07 with evidence that there has been a transfer of ownership rights and / or legal control, such as land certificates and proof of ownership of motorized vehicles. Depreciation using the straight-line method, based on fixed assets as of December 31, 2018, can be seen that there is a difference in the useful life where BPKAD of Samarinda City shrinks fixed assets in the form of vehicles with a useful life of 5 years, while based on PSAP 07 mentioned in Permendagri No. 19 of 2016 that the period the benefits of operational vehicles for at least 7 (seven) years. In the presentation and disclosure of fixed assets in the balance sheet of the Samarinda Regional Financial and Asset Management Agency (BPKAD), the burden of accumulated depreciation of fixed assets is lower.

Keywords: *Inventory, Regional property, Recognition of fixed assets*

Abstrak: *Dalam penelitian ini inventarisasi barang milik daerah diartikan sebagai kegiatan pendataan, pencatatan, pelaporan dari barang milik daerah yaitu barang yang dibeli / diperoleh atas beban APBD atau berasal dari perolehan lainnya yang sah. Pencatatan dilakukan berdasarkan harga perolehan yang dibayarkan untuk memperoleh suatu aset sampai dengan aset tersebut dalam kondisi siap digunakan. Dan diukur dengan biaya perolehan, apabila penilaian aset tetap dengan biaya perolehan tidak memungkinkan maka nilai aset tetap didasarkan pada nilai wajar pada saat perolehan. Suatu aset tetap dapat diakui jika memenuhi kriteria berwujud, mempunyai masa manfaat lebih dari 12 (dua belas) bulan, biaya perolehan aset dapat diukur secara andal, tidak dimaksudkan untuk dijual, dan diperoleh atau dibangun dengan maksud digunakan. Aset tetap disajikan dalam laporan keuangan dengan nilai tercatat bruto dan akumulasi penyusutan pada awal dan akhir periode. Penelitian ini menggunakan alat analisis yaitu Peraturan Menteri Dalam Negeri nomor 19 tahun 2016 yang berpedoman pada PSAP 07.*

Dari Hasil analisis, diketahui bahwa pencatatan dan pelaporan inventarisasi barang milik daerah di kantor Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kota Samarinda. Pengakuan aset tetap pada Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kota Samarinda secara umum telah sesuai dengan PSAP 07 dengan adanya bukti bahwa telah terjadi perpindahan hak kepemilikan dan/atau penguasaan secara hukum, misalnya sertifikat tanah dan bukti kepemilikan kendaraan bermotor. Penyusutan menggunakan metode garis lurus, berdasarkan aset tetap per 31 desember 2018 dapat dilihat bahwa terdapat perbedaan pada masa manfaat dimana BPKAD Kota Samarinda menyusutkan aset tetap

berupa kendaraan dengan usia manfaat 5 tahun, sedangkan berdasarkan PSAP 07 yang disebutkan dalam permendagri no 19 tahun 2016 bahwa masa manfaat kendaraan operasional paling singkat 7 (tujuh) tahun. Dalam penyajian dan pengungkapan aset tetap pada neraca Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kota Samarinda beban akumulasi penyusutan aset tetap terlihat lebih rendah.

Kata Kunci: Inventarisasi, Barang milik daerah, Pengakuan aset tetap

Pendahuluan

Berdasarkan Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 tentang Pedoman Pengelolaan Barang Milik Daerah dapat dipahami bahwa inventarisasi adalah kegiatan untuk melakukan pendataan, pencatatan, dan pelaporan hasil pendataan barang milik daerah. Sesuai peraturan tersebut maka perlu adanya pelaksanaan inventarisasi yang baik dan benar. Dalam pelaksanaan inventarisasi barang milik daerah BPKAD dibantu program aplikasi komputer, Program Aplikasi Komputer SIMDA – BMD ini pada dasarnya digunakan untuk melakukan proses pengelolaan Barang Milik Daerah (BMD) secara otomatis dengan memanfaatkan pengolahan data elektronik.

Tabel 4.2 Perhitungan Akumulasi Penyusutan Aset Tetap Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kota Samarinda Per 31 Desember 2018

No	Aset Tetap	Tahun Perolehan	Harga Perolehan	Biaya Penyusutan	Akumulasi Penyusutan	Nilai Buku
1	Sedan	2013	343.950,000	0	343.950.000	-
2	Station Wagon	2013	198.060,000	0	198.060.000	-
3	Station Wagon	2013	164.420,000	0	164.420.000	-
4	Station Wagon	2013	317.956,000	0	317.956.000	-
5	Station Wagon	2013	191.890,000	0	191.890.000	-
6	Station Wagon	2013	191.890,000	0	191.890.000	-
7	Station Wagon	2013	191.890,000	0	191.890.000	-
8	Station Wagon	2013	191.890,000	0	191.890.000	-
9	Station Wagon	2013	191.890,000	0	191.890.000	-
10	Station Wagon	2013	191.890,000	0	191.890.000	-

11	Station Wagon	2013	172.890,000	0	172.890.000	-
12	Station Wagon	2013	191.890,000	0	191.890.000	-
13	Station Wagon	2013	172.890,000	0	172.890.000	-
14	Station Wagon	2013	172.890,000	0	172.890.000	-
15	Station Wagon	2013	172.890,000	0	172.890.000	-
16	Station Wagon	2013	172.890,000	0	172.890.000	-
17	Station Wagon	2013	172.890,000	0	172.890.000	-
18	Station Wagon	2013	172.890,000	0	172.890.000	-
19	Station Wagon	2013	172.890,000	0	172.890.000	-
20	Station Wagon	2013	172.890,000	0	172.890.000	-
21	Station Wagon	2013	172.890,000	0	172.890.000	-
22	Station Wagon	2013	191.890,000	0	191.890.000	-
23	Station Wagon	2013	191.890,000	0	191.890.000	-
24	Station Wagon	2013	157.960,000	0	157.960.000	-
25	Station Wagon	2013	164.420,000	0	164.420.000	-
26	Station Wagon	2013	164.420,000	0	164.420.000	-
27	Station Wagon	2013	239.340,000	0	239.340.000	-
28	Station Wagon	2013	201.511,500	0	201.511.500	-
29	Pick Up	2013	159.172,560	0	159.172.560	-
30	Pick Up	2013	331.009,830	0	331.009.830	-
31	Pick Up	2013	331.009,830	0	331.009.830	-
32	Pick Up	2013	378.037,700	0	378.037.700	-
33	Pick Up	2013	309.160,000	0	309.160.000	-
34	Sepeda Motor	2013	16.264,100	0	16.264.100	-
35	Sepeda Motor	2013	16.264,100	0	16.264.100	-
36	Sepeda Motor	2013	16.264,100	0	16.264.100	-
37	Sepeda Motor	2013	16.264,100	0	16.264.100	-
38	Sepeda Motor	2013	16.264,100	0	16.264.100	-
39	Sepeda Motor	2013	16.264,100	0	16.264.100	-
40	Sepeda Motor	2013	16.264,100	0	16.264.100	-
41	Sepeda Motor	2013	16.264,100	0	16.264.100	-
42	Sepeda Motor	2013	16.264,100	0	16.264.100	-
43	Sepeda Motor	2013	16.264,100	0	16.264.100	-
44	Sepeda Motor	2013	16.820,000	0	16.820.000	-
45	Sepeda Motor	2013	16.820,000	0	16.820.000	-
46	Sepeda Motor	2013	16.820,000	0	16.820.000	-
47	Sepeda Motor	2013	16.820,000	0	16.820.000	-
48	Sepeda Motor	2013	16.820,000	0	16.820.000	-
49	Sepeda Motor	2013	16.820,000	0	16.820.000	-
50	Sepeda Motor	2013	16.820,000	0	16.820.000	-
51	Sepeda Motor	2013	16.820,000	0	16.820.000	-

52	Sepeda Motor	2013	16.820,000	0	16.820.000	-
53	Sepeda Motor	2013	16.820,000	0	16.820.000	-
54	Sepeda Motor	2013	16.820,000	0	16.820.000	-
55	Sepeda Motor	2013	16.820,000	0	16.820.000	-
56	Sepeda Motor	2013	16.820,000	0	16.820.000	-
57	Sepeda Motor	2013	16.820,000	0	16.820.000	-
58	Sepeda Motor	2013	16.820,000	0	16.820.000	-
59	Station Wagon	2014	194.720,000	0	194.720.000	-
60	Station Wagon	2014	194.720,000	0	194.720.000	-
61	Station Wagon	2014	175.320,000	0	175.320.000	-
62	Station Wagon	2014	175.320,000	0	175.320.000	-
63	Station Wagon	2014	175.320,000	0	175.320.000	-
64	Station Wagon	2014	175.320,000	0	175.320.000	-
65	Station Wagon	2014	298.400,000	0	298.400.000	-
66	Pick Up	2014	150.049,401	0	150.049,401	-
67	Kendaraan Bermotor Angkutan Brg Lain-lain	2014	3.000,000	0	3.000.000	-
68	Sepeda Motor	2014	25.398,100	0	25.398.100	-
69	Sepeda Motor	2014	25.398,100	0	25.398.100	-
70	Sepeda Motor	2014	25.398,100	0	25.398.100	-
71	Sepeda Motor	2014	25.398,100	0	25.398.100	-
72	Sepeda Motor	2014	25.398,100	0	25.398.100	-
73	Sepeda Motor	2014	17.148,800	0	17.148.800	-
74	Sepeda Motor	2014	17.148,800	0	17.148.800	-
75	Sepeda Motor	2014	17.148,800	0	17.148.800	-
76	Angkutan Barang Lain-lain	2014	14.000,000	0	14.000.000	-
77	Station Wagon	2015	118.363,000	23.672,600	94.690,400	23.672.600
78	Station Wagon	2015	175.000,000	35.000,000	140.000,000	35.000.000
79	Station Wagon	2015	350.000,000	70.000,000	280.000,000	70.000.000
80	Station Wagon	2015	435.380,000	87.076,000	348.304,000	87.076.000
81	Station Wagon	2015	208.060,000	41.612,000	166.448,000	41.612.000
82	Station Wagon	2015	196.640,000	39.328,000	157.312,000	39.328.000
83	Station Wagon	2015	196.640,000	39.328,000	157.312,000	39.328.000
84	Station Wagon	2015	194.000,000	38.800,000	155.200,000	38.800.000
85	Station Wagon	2015	247.610,000	49.522,000	198.088,000	49.522.000
86	Station Wagon	2015	247.610,000	49.522,000	198.088,000	49.522.000
87	Station Wagon	2015	247.610,000	49.522,000	198.088,000	49.522.000
88	Sepeda Motor	2015	17.710,000	3.542,000	14.168,000	3.542.000
89	Sepeda Motor	2015	17.710,000	3.542,000	14.168,000	3.542.000

90	Sepeda Motor	2015	17.710,000	3.542,000	14.168.000	3.542.000
91	Sepeda Motor	2015	17.710,000	3.542,000	14.168.000	3.542.000
92	Sepeda Motor	2015	17.710,000	3.542,000	14.168.000	3.542.000
93	Sepeda Motor	2015	17.710,000	3.542,000	14.168.000	3.542.000
94	Sepeda Motor	2015	27.800,000	5.560,000	22.240.000	5.560.000
95	Sepeda Motor	2015	27.800,000	5.560,000	22.240.000	5.560.000
96	Sepeda Motor	2015	27.800,000	5.560,000	22.240.000	5.560.000
97	Sepeda Motor	2015	27.800,000	5.560,000	22.240.000	5.560.000
98	Sepeda Motor	2015	27.800,000	5.560,000	22.240.000	5.560.000
99	Sepeda Motor	2015	6.500,000	1.300,000	5.200.000	1.300.000
100	Sepeda Motor	2015	8.500,000	1.700,000	6.800.000	1.700.000
101	Sepeda Motor	2015	13.000,000	2.600,000	10.400.000	2.600.000
102	Sepeda Motor	2015	11.000,000	2.200,000	8.800.000	2.200.000
103	Sepeda Motor	2015	11.000,000	2.200,000	8.800.000	2.200.000
104	Sepeda Motor	2015	8.500,000	1.700,000	6.800.000	1.700.000
105	Station Wagon	2017	479.919,500	95.983,900	191.967.800	287.951.700
106	Station Wagon	2017	195.751,500	39.150,300	78.300.600	117.450.900
107	Station Wagon	2017	195.751,500	39.150,300	78.300.600	117.450.900
108	Station Wagon	2017	195.751,500	39.150,300	78.300.600	117.450.900
109	Sedan	2018	488.980,000	97.796,000	97.796.000	391.184.000
200	Station Wagon	2018	217.100,000	43.420,000	43.420.000	173.680.000
201	Station Wagon	2018	217.100,000	43.420,000	43.420.000	173.680.000
202	Station Wagon	2018	499.215,900	99.843,180	99.843.180	399.372.720
203	Station Wagon	2018	499.215,900	99.843,180	99.843.180	399.372.720
204	Station Wagon	2018	496.215,900	99.243,180	99.243.180	396.972.720
205	Station Wagon	2018	379.019,500	75.803,900	75.803.900	303.215.600
206	Sepeda Motor	2018	17.575,000	3.515,000	3.515.000	14.060.000
207	Sepeda Motor	2018	17.575,000	3.515,000	3.515.000	14.060.000
208	Sepeda Motor	2018	17.575,000	3.515,000	3.515.000	14.060.000
209	Sepeda Motor	2018	17.575,000	3.515,000	3.515.000	14.060.000
300	Sepeda Motor	2018	17.575,000	3.515,000	3.515.000	14.060.000
301	Sepeda Motor	2018	17.575,000	3.515,000	3.515.000	14.060.000
302	Sepeda Motor	2018	17.575,000	3.515,000	3.515.000	14.060.000
303	Sepeda Motor	2018	17.575,000	3.515,000	3.515.000	14.060.000
	TOTAL		15.991.178,921	1.385.058.840	3.350.897.440	12.640.281.481

(Sumber:Data diolah 2019)

Metode Penelitian

Analisis data menggunakan tipe deskriptif komparatif, yaitu menjelaskan bagaimana aset tetap diakui, diukur, dinilai dan diungkapkan dalam laporan keuangan. Pengakuan, penilaian, pengukuran dan pengungkapan pada masing- masing aset tetap sangat perlu diperhatikan karena hal tersebut dapat menunjukkan kewajaran instansi dalam pencatatan akuntansi. Agar sejalan dengan prinsip akuntansi yang lazim, maka harus sesuai dengan PSAP No.07 kemudian membandingkan laporan keuangan (neraca) tahun 2018 menurut Standar Akuntansi Pemerintahan.

Hasil Penelitian dan Pembahasan

Tabel 5.2
Perhitungan Aset Tetap Badan Pengelolaan Keuangan dan Aset Daerah Kota Samarinda
Menurut PSAP 07 Per 31 Desember 2018

No	Aset Tetap	Tahun Perolehan	Harga Perolehan	Biaya Penyusutan	Akumulasi Penyusutan Menurut PSAP 07	Nilai Buku
1	Sedan	2013	343.950,000	49.135.714	294.814.286	49.135.714
2	Station Wagon	2013	198.060,000	28.294.286	169.765.714	28.294.286
3	Station Wagon	2013	164.420,000	23.488.571	140.931.429	23.488.571
4	Station Wagon	2013	317.956,000	45.422.286	272.533.714	45.422.286
5	Station Wagon	2013	191.890,000	27.412.857	164.477.143	27.412.857
6	Station Wagon	2013	191.890,000	27.412.857	164.477.143	27.412.857
7	Station Wagon	2013	191.890,000	27.412.857	164.477.143	27.412.857
8	Station Wagon	2013	191.890,000	27.412.857	164.477.143	27.412.857
9	Station Wagon	2013	191.890,000	27.412.857	164.477.143	27.412.857
10	Station Wagon	2013	191.890,000	27.412.857	164.477.143	27.412.857
11	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
12	Station Wagon	2013	191.890,000	27.412.857	164.477.143	27.412.857
13	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
14	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
15	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
16	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
17	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
18	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
19	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
20	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
21	Station Wagon	2013	172.890,000	24.698.571	148.191.429	24.698.571
22	Station Wagon	2013	191.890,000	27.412.857	164.477.143	27.412.857
23	Station Wagon	2013	191.890,000	27.412.857	164.477.143	27.412.857
24	Station Wagon	2013	157.960,000	22.565.714	135.394.286	22.565.714
25	Station Wagon	2013	164.420,000	23.488.571	140.931.429	23.488.571

26	Station Wagon	2013	164.420,000	23.488.571	140.931.429	23.488.571
27	Station Wagon	2013	239.340,000	34.191.429	205.148.571	34.191.429
28	Station Wagon	2013	201.511,500	28.787.357	172.724.143	28.787.357
29	Pick Up	2013	159.172,560	22.738.937	136.433.623	22.738.937
30	Pick Up	2013	331.009,830	47.287.119	283.722.711	47.287.119
31	Pick Up	2013	331.009,830	47.287.119	283.722.711	47.287.119
32	Pick Up	2013	378.037,700	54.005.386	324.032.314	54.005.386
33	Pick Up	2013	309.160,000	44.165.714	264.994.286	44.165.714
34	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
35	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
36	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
37	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
38	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
39	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
40	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
41	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
42	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
43	Sepeda Motor	2013	16.264,100	2.323.443	13.940.657	2.323.443
44	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
45	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
46	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
47	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
48	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
49	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
50	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
51	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
52	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
53	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
54	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
55	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
56	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
57	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
58	Sepeda Motor	2013	16.820,000	2.402.857	14.417.143	2.402.857
59	Station Wagon	2014	194.720,000	27.817.143	139.085.714	55.634.286
60	Station Wagon	2014	194.720,000	27.817.143	139.085.714	55.634.286
61	Station Wagon	2014	175.320,000	25.045.714	125.228.571	50.091.429
62	Station Wagon	2014	175.320,000	25.045.714	125.228.571	50.091.429
63	Station Wagon	2014	175.320,000	25.045.714	125.228.571	50.091.429
64	Station Wagon	2014	175.320,000	25.045.714	125.228.571	50.091.429

65	Station Wagon	2014	298.400,000	42.628.571	213.142.857	85.257.143
66	Pick Up	2014	150.049,401	21.435.629	107.178.144	42.871.257
67	Kendaraan Bermotor Angkutan Brg Lain-lain	2014	3.000,000	428.571	2.142.857	857.143
68	Sepeda Motor	2014	25.398,100	3.628.300	18.141.500	7.256.600
69	Sepeda Motor	2014	25.398,100	3.628.300	18.141.500	7.256.600
70	Sepeda Motor	2014	25.398,100	3.628.300	18.141.500	7.256.600
71	Sepeda Motor	2014	25.398,100	3.628.300	18.141.500	7.256.600
72	Sepeda Motor	2014	25.398,100	3.628.300	18.141.500	7.256.600
73	Sepeda Motor	2014	17.148,800	2.449.829	12.249.143	4.899.657
74	Sepeda Motor	2014	17.148,800	2.449.829	12.249.143	4.899.657
75	Sepeda Motor	2014	17.148,800	2.449.829	12.249.143	4.899.657
76	Angkutan Barang Lain-lain	2014	14.000,000	2.000.000	10.000.000	4.000.000
77	Station Wagon	2015	118.363,000	16.909.000	67.636.000	50.727.000
78	Station Wagon	2015	175.000,000	25.000.000	100.000.000	75.000.000
79	Station Wagon	2015	350.000,000	50.000.000	200.000.000	150.000.000
80	Station Wagon	2015	435.380,000	62.197.143	248.788.571	186.591.429
81	Station Wagon	2015	208.060,000	29.722.857	118.891.429	89.168.571
82	Station Wagon	2015	196.640,000	28.091.429	112.365.714	84.274.286
83	Station Wagon	2015	196.640,000	28.091.429	112.365.714	84.274.286
84	Station Wagon	2015	194.000,000	27.714.286	110.857.143	83.142.857
85	Station Wagon	2015	247.610,000	35.372.857	141.491.429	106.118.571
86	Station Wagon	2015	247.610,000	35.372.857	141.491.429	106.118.571
87	Station Wagon	2015	247.610,000	35.372.857	141.491.429	106.118.571
88	Sepeda Motor	2015	17.710,000	2.530.000	10.120.000	7.590.000
89	Sepeda Motor	2015	17.710,000	2.530.000	10.120.000	7.590.000
90	Sepeda Motor	2015	17.710,000	2.530.000	10.120.000	7.590.000
91	Sepeda Motor	2015	17.710,000	2.530.000	10.120.000	7.590.000
92	Sepeda Motor	2015	17.710,000	2.530.000	10.120.000	7.590.000
93	Sepeda Motor	2015	17.710,000	2.530.000	10.120.000	7.590.000
94	Sepeda Motor	2015	27.800,000	3.971.429	15.885.714	11.914.286
95	Sepeda Motor	2015	27.800,000	3.971.429	15.885.714	11.914.286
96	Sepeda Motor	2015	27.800,000	3.971.429	15.885.714	11.914.286
97	Sepeda Motor	2015	27.800,000	3.971.429	15.885.714	11.914.286
98	Sepeda Motor	2015	27.800,000	3.971.429	15.885.714	11.914.286
99	Sepeda Motor	2015	6.500,000	928.571	3.714.286	2.785.714
100	Sepeda Motor	2015	8.500,000	1.214.286	4.857.143	3.642.857

101	Sepeda Motor	2015	13.000,000	1.857.143	7.428.571	5.571.429
102	Sepeda Motor	2015	11.000,000	1.571.429	6.285.714	4.714.286
103	Sepeda Motor	2015	11.000,000	1.571.429	6.285.714	4.714.286
104	Sepeda Motor	2015	8.500,000	1.214.286	4.857.143	3.642.857
105	Station Wagon	2017	479.919,500	68.559.929	137.119.857	342.799.643
106	Station Wagon	2017	195.751,500	27.964.500	55.929.000	139.822.500
107	Station Wagon	2017	195.751,500	27.964.500	55.929.000	139.822.500
108	Station Wagon	2017	195.751,500	27.964.500	55.929.000	139.822.500
109	Sedan	2018	488.980,000	69.854.286	69.854.286	419.125.714
200	Station Wagon	2018	217.100,000	31.014.286	31.014.286	186.085.714
201	Station Wagon	2018	217.100,000	31.014.286	31.014.286	186.085.714
202	Station Wagon	2018	499.215,900	71.316.557	71.316.557	427.899.343
203	Station Wagon	2018	499.215,900	71.316.557	71.316.557	427.899.343
204	Station Wagon	2018	496.215,900	70.887.986	70.887.986	425.327.914
205	Station Wagon	2018	379.019,500	54.145.643	54.145.643	324.873.857
206	Sepeda Motor	2018	17.575,000	2.510.714	2.510.714	15.064.286
207	Sepeda Motor	2018	17.575,000	2.510.714	2.510.714	15.064.286
208	Sepeda Motor	2018	17.575,000	2.510.714	2.510.714	15.064.286
209	Sepeda Motor	2018	17.575,000	2.510.714	2.510.714	15.064.286
300	Sepeda Motor	2018	17.575,000	2.510.714	2.510.714	15.064.286
301	Sepeda Motor	2018	17.575,000	2.510.714	2.510.714	15.064.286
302	Sepeda Motor	2018	17.575,000	2.510.714	2.510.714	15.064.286
303	Sepeda Motor	2018	17.575,000	2.510.714	2.510.714	15.064.286
	TOTAL	15.991.178,921	2.284.454.132	9.916.455.604	6.074.723.317	

Sumber :data diolah, 2019

Tabel 5.4
Tabel Penyesuaian Akumulasi Penyusutan Aset Tetap Menurut PSAP 07

Aktiva Tetap	Harga Perolehan	Penyesuaian		Akumulasi Penyusutan Aset Tetap Menurut PSAP 07
		Debet	Kredit	Akumulasi Penyusutan 2018 (Rp)
Sedan	343.950,000	49.135,714		49.135,714
Station Wagon	198.060,000	28.294,286		28.294,286
Station Wagon	164.420,000	23.488,571		23.488,571
Station Wagon	317.956,000	45.422,286		45.422,286
Station Wagon	191.890,000	27.412,857		27.412,857

Station Wagon	191.890,000	27.412,857		27.412,857
Station Wagon	191.890,000	27.412,857		27.412,857
Station Wagon	191.890,000	27.412,857		27.412,857
Station Wagon	191.890,000	27.412,857		27.412,857
Station Wagon	191.890,000	27.412,857		27.412,857
Station Wagon	172.890,000	24.698,571		24.698,571
Station Wagon	191.890,000	27.412,857		27.412,857
Station Wagon	172.890,000	24.698,571		24.698,571
Station Wagon	172.890,000	24.698,571		24.698,571
Station Wagon	172.890,000	24.698,571		24.698,571
Station Wagon	172.890,000	24.698,571	-	24.698,571
Station Wagon	172.890,000	24.698,571	-	24.698,571
Station Wagon	172.890,000	24.698,571	-	24.698,571
Station Wagon	172.890,000	24.698,571	-	24.698,571
Station Wagon	172.890,000	24.698,571	-	24.698,571
Station Wagon	191.890,000	27.412,857	-	27.412,857
Station Wagon	191.890,000	27.412,857	-	27.412,857
Station Wagon	157.960,000	22.565,714	-	22.565,714
Station Wagon	164.420,000	23.488,571	-	23.488,571
Station Wagon	164.420,000	23.488,571	-	23.488,571
Station Wagon	239.340,000	34.191,429	-	34.191,429
Station Wagon	201.511,500	28.787,357	-	28.787,357
Pick Up	159.172,560	22.738,937	-	22.738,937
Pick Up	331.009,830	47.287,119	-	47.287,119
Pick Up	331.009,830	47.287,119	-	47.287,119
Pick Up	378.037,700	54.005,386	-	54.005,386
Pick Up	309.160,000	44.165,714	-	44.165,714
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.264,100	2.323,443	-	2.323,443
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857

Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Sepeda Motor	16.820,000	2.402,857	-	2.402,857
Station Wagon	194.720,000	27.817,143	-	27.817,143
Station Wagon	194.720,000	27.817,143	-	27.817,143
Station Wagon	175.320,000	25.045,714	-	25.045,714
Station Wagon	175.320,000	25.045,714	-	25.045,714
Station Wagon	175.320,000	25.045,714	-	25.045,714
Station Wagon	175.320,000	25.045,714	-	25.045,714
Station Wagon	298.400,000	42.628,571	-	42.628,571
Pick Up	150.049,401	21.435,629	-	21.435,629
Kendaraan bermotor Angkutan Brg Lain-lain	3.000,000	428,571	-	428,571
Sepeda Motor	25.398,100	3.628,300	-	3.628,300
Sepeda Motor	25.398,100	3.628,300	-	3.628,300
Sepeda Motor	25.398,100	3.628,300	-	3.628,300
Sepeda Motor	25.398,100	3.628,300	-	3.628,300
Sepeda Motor	25.398,100	3.628,300	-	3.628,300
Sepeda Motor	17.148,800	2.449,829	-	2.449,829
Sepeda Motor	17.148,800	2.449,829	-	2.449,829
Sepeda Motor	17.148,800	2.449,829	-	2.449,829
Angkutan Barang Lain-lain	14.000,000	2.000,000	-	2.000,000
Station Wagon	118.363,000	-	6.763,600	16.909,000
Station Wagon	175.000,000	-	10.000,000	25.000,000
Station Wagon	350.000,000	-	20.000,000	50.000,000
Station Wagon	435.380,000	-	24.878,857	.197,143
Station Wagon	208.060,000	-	11.889,143	29.722,857
Station Wagon	196.640,000	-	11.236,571	28.091,429
Station Wagon	196.640,000	-	11.236,571	28.091,429
Station Wagon	194.000,000	-	11.085,714	27.714,286
Station Wagon	247.610,000	-	14.149,143	35.372,857
Station Wagon	247.610,000	-	14.149,143	35.372,857
Station Wagon	247.610,000	-	14.149,143	35.372,857
Sepeda Motor	17.710,000	-	1.012,000	2.530,000
Sepeda Motor	17.710,000	-	1.012,000	2.530,000
Sepeda Motor	17.710,000	-	1.012,000	2.530,000
Sepeda Motor	17.710,000	-	1.012,000	2.530,000
Sepeda Motor	17.710,000	-	1.012,000	2.530,000
Sepeda Motor	17.710,000	-	1.012,000	2.530,000
Sepeda Motor	27.800,000	-	1.588,571	3.971,429
Sepeda Motor	27.800,000	-	1.588,571	3.971,429

Sepeda Motor	27.800,000	-	1.588,571	3.971,429
Sepeda Motor	27.800,000	-	1.588,571	3.971,429
Sepeda Motor	27.800,000	-	1.588,571	3.971,429
Sepeda Motor	6.500,000	-	371,429	928,571
Sepeda Motor	8.500,000	-	485,714	1.214,286
Sepeda Motor	13.000,000	-	742,857	1.857,143
Sepeda Motor	11.000,000	-	628,571	1.571,429
Sepeda Motor	11.000,000	-	628,571	1.571,429
Sepeda Motor	8.500,000	-	485,714	1.214,286
Station Wagon	479.919,500	-	27.423,971	68.559,929
Station Wagon	195.751,500	-	11.185,800	27.964,500
Station Wagon	195.751,500	-	11.185,800	27.964,500
Station Wagon	195.751,500	-	11.185,800	27.964,500
Sedan	488.980,000	-	27.941,714	69.854,286
Station Wagon	217.100,000	-	12.405,714	31.014,286
Station Wagon	217.100,000	-	12.405,714	31.014,286
Station Wagon	499.215,900	-	28.526,623	71.316,557
Station Wagon	499.215,900	-	28.526,623	71.316,557
Station Wagon	496.215,900	-	28.355,194	70.887,986
Station Wagon	379.019,500	-	21.658,257	54.145,643
Sepeda Motor	17.575,000	-	1.004,286	2.510,714
Sepeda Motor	17.575,000	-	1.004,286	2.510,714
Sepeda Motor	17.575,000	-	1.004,286	2.510,714
Sepeda Motor	17.575,000	-	1.004,286	2.510,714
Sepeda Motor	17.575,000	-	1.004,286	2.510,714
Sepeda Motor	17.575,000	-	1.004,286	2.510,714
Sepeda Motor	17.575,000	-	1.004,286	2.510,714
Sepeda Motor	17.575,000	-	1.004,286	2.510,714
Sepeda Motor	17.575,000	-	1.004,286	2.510,714
TOTAL	15.991.178,921	1.295.126,389	395.731,097	2.284.454,132

Sumber :data diolah, 2019

Pemerintah dalam peraturan menteri dalam negeri no.19 tahun 2016 menerapkan penyusutan peralatan dan mesin menggunakan metode garis lurus dengan estimasi masa manfaat 7 tahun. Namun Pemda Kota Samarinda belum memperbaharui kebijakan penyusutan yang diatur dalam peraturan menteri dalam negeri no.19 tahun 2016 dan masih mengacu pada peraturan pemerintah dalam negeri no 6 tahun 2003 yang menerapkan penyusutan peralatan dan menggunakan metode garis lurus dengan estimasi masa manfaat 5 tahun.

Tabel 5.4 merupakan hasil dari perhitungan aset tetap menurut PSAP 07. Adapun perhitungan BPKAD Kota Samarinda jumlah biaya penyusutan untuk alat angkut sebesar Rp. 1.385.058.840 berdasarkan masa manfaat 5 tahun, sementara penyusutan berdasarkan PSAP sebesar Rp. 2.284.454.132 berdasarkan masa manfaat 7 tahun. Sehingga jumlah selisih yang terjadi antara perhitungan penyusutan adalah - Rp. 899.395.292. Perbedaan perhitungan biaya penyusutan tersebut terjadi karena adanya perbedaan sisa umur manfaat. Sumber :data diolah, 2019.

Kesimpulan dan Saran

Berdasarkan hasil analisis dan pembahasan mengenai pelaksanaan inventarisasi barang milik/kekayaan negara di kantor Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kota Samarinda dapat ditarik kesimpulan Pengakuan aset tetap pada Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kota Samarinda secara umum telah sesuai dengan PSAP 07 dengan adanya bukti bahwa telah terjadi perpindahan hak kepemilikan dan/atau penguasaan secara hukum, misalnya sertifikat tanah dan bukti kepemilikan kendaraan bermotor. Hanya saja dalam melakukan penyusutan aset tetap berupa kendaraan belum sesuai dengan PSAP 07 dalam hal ini permendagri no.19 tahun 2016 tentang pengelolaan barang milik daerah.

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