Intisari

Berdasarkan Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016, pengelolaan aset tetap merupakan sesuatu hal yang harus dilaksanakan dengan baik dan benar agar dapat memberikan gambaran tentang kekayaan daerah, pengelolaan aset tetap yang sesuai dengan aturan serta dapat digunakan untuk dasar penyusunan laporan keuangan. Penelitian ini bertujuan menganalisis Pengelolaan Aset Tetap pada Pemerintah Daerah Kabupaten Purworejo. Metode penelitian menggunakan metode kualitatif dengan desain penelitian studi kasus. Penelitian dilakukan pada Dinas Pendidikan Kepemudaan dan Olahraga Kabupaten Purworejo (Dindikpora), Dinas Perumahan Rakyat, Kawasan Permukiman dan Pertanahan Kabupaten Purworejo (Dinperkimtan), dan Dinas Pekerjaan Umum dan Penataan Ruang Kabupaten Purworejo (PUPR). Data diperoleh melalui teknik wawancara mendalam dan dokumentasi. Partisipan ditentukan secara *purposive sampling* untuk mendapatkan hasil informasi yang tepat dan akurat. Kriteria partisipan adalah karyawan yang secara langsung terlibat pengelolaan aset tetap yaitu Pengurus Barang dan Penatausahaan. Wawancara menggunakan *In-depth interview* jenis semi terstruktur selama 35 hingga 60 menit. Metode triangulasi digunakan dalam pengujian validitas atau kredibilitas data dan sumber. Data transkrip yang diuraikan dari hasil wawancara dianalisis dengan metode analisis kemudian diberi tema/coding. Hasil interpretasi disimpulkan dalam teks naratif. Hasil penelitian menunjukkan ada beberapa kendala dalam pengelolaan aset tetap di Pemerintah Daerah Kabupaten Purworejo. Ada 4 faktor penghambat: (1) pengamanan (administrasi), (2) sumber daya manusia, (3) tindak lanjut, (4) jumlah aset tetap.

Kata Kunci: analisis, pengelolaan aset tetap

Abstract

Based on the Regulation of the Minister of Home Affairs Number 19 of 2016, fixed asset management is something that must be carried out properly and correctly so that it can provide an overview of regional assets, manage fixed assets in accordance with regulations and can be used as a basis for preparing financial reports. This study aims to analyze the Management of Fixed Assets in the Regional Government of Purworejo Regency. The research method used was a qualitative method with a case study research design. The research was conducted at the Purworejo Regency Youth and Sport Education Office (Dindikpora), the Public Housing Office, Settlement Areas and Land Affairs of Purworejo Regency (Dinperkimtan), and the Public Works and Spatial Planning Office of Purworejo Regency (PUPR). Data were obtained through in-depth interviews and documentation techniques. Participants were determined by purposive sampling to obtain precise and accurate information. Participant criterias are employees who are directly involved in the management of fixed assets, namely the Management of Goods and Administration. Interviews was carried out by using semi-structured in-depth interviews for 35 to 60 minutes. The triangulation method was used in testing the validity or credibility of data and sources. The transcript data described from the results of the interviews were analyzed by analytical methods and then given a theme/coding. Interpretation results are concluded in narrative text. The results of the study show that there are several obstacles in the management of fixed assets in the Regional Government of Purworejo Regency. There are 4 inhibiting factors: (1) security (administration), (2) human resources, (3) follow-up, (4) total fixed assets.

Keywords: analysis, fixed asset management