

## INTISARI

Penelitian ini bertujuan menganalisis pelaksanaan inventarisasi Barang Milik Daerah (BMD) di Provinsi Daerah Istimewa Yogyakarta, khususnya pada Badan Pengelola Keuangan dan Aset (BPKA) DIY, serta mengidentifikasi kendala dan upaya penyelesaiannya. Latar belakang penelitian berawal dari temuan Badan Pemeriksa Keuangan (BPK) yang menunjukkan masih banyak aset daerah di DIY tidak tercatat, dikuasai pihak lain, atau tidak diketahui keberadaannya, yang mencerminkan lemahnya pelaksanaan inventarisasi sebagai dasar akurasi data aset pemerintah daerah. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data melalui observasi, wawancara mendalam dengan pejabat Subbidang Perencanaan dan Penatausahaan BMD BPKA DIY, serta telaah dokumen resmi seperti laporan dan buku inventaris. Analisis data dilakukan dengan model interaktif Miles dan Huberman melalui proses reduksi, penyajian, dan penarikan kesimpulan yang divalidasi menggunakan triangulasi sumber. Hasil penelitian menunjukkan bahwa pelaksanaan inventarisasi di DIY telah mengacu pada ketentuan Permendagri Nomor 47 Tahun 2021, namun implementasinya belum optimal karena keterbatasan sumber daya manusia, perubahan regulasi, data yang belum sepenuhnya valid, dan lemahnya koordinasi antarinstansi. Pemerintah DIY berupaya mengatasi kendala tersebut melalui pembentukan tim inventarisasi, pelatihan teknis, penerapan sistem informasi aset berbasis digital, serta penyempurnaan prosedur pelaporan. Kesimpulannya, inventarisasi BMD di DIY telah berjalan sesuai ketentuan normatif, tetapi masih memerlukan peningkatan akurasi data, pemanfaatan teknologi informasi, dan penguatan kapasitas aparatur agar pengelolaan aset daerah dapat terlaksana secara efektif, transparan, dan akuntabel.

**Kata Kunci:** Barang Milik Daerah, Inventarisasi, Pemerintah DIY

## **ABSTRACT**

*This study aims to analyse the implementation of inventory of Regional Property (BMD) in the Special Region of Yogyakarta Province, particularly at the DIY Financial and Asset Management Agency (BPKA), as well as to identify obstacles and efforts to resolve them. The background of this research stems from findings by the State Audit Agency (BPK) which show that there are still many regional assets in DIY that are not recorded, are controlled by other parties, or whose whereabouts are unknown, reflecting the weak implementation of inventory as the basis for the accuracy of local government asset data. This study uses a descriptive qualitative method with data collection techniques through observation, in-depth interviews with officials from the Sub-division of Planning and Administration of BMD BPKA DIY, and review of official documents such as reports and inventory books. Data analysis was carried out using the Miles and Huberman interactive model through a process of reduction, presentation, and conclusion drawing, which was validated using source triangulation. The results of the study show that the implementation of inventory in DIY has referred to the provisions of Permendagri Number 47 of 2021, but its implementation has not been optimal due to limited human resources, regulatory changes, data that is not yet fully valid, and weak coordination between agencies. The DIY government is attempting to overcome these obstacles by forming an inventory team, providing technical training, implementing a digital-based asset information system, and improving reporting procedures. In conclusion, the inventory of BMD in DIY has been carried out in accordance with normative provisions, but there is still a need to improve data accuracy, utilise information technology, and strengthen the capacity of the apparatus so that regional asset management can be carried out effectively, transparently, and accountably.*

**Keywords:** *Regional Assets, Inventory, Yogyakarta Government*