

## INTISARI

Penelitian ini bertujuan untuk mengidentifikasi prosedur serta tata cara penghapusan aset di Kabupaten Gresik, menganalisis penilaian kapal patroli untuk tujuan penghapusan, sesuai dengan ketentuan dan standar penilaian yang berlaku serta menganalisis untuk mendapatkan Nilai Wajar kapal patroli. Penelitian dilakukan terhadap kapal patroli fiberglass milik Dinas Perikanan Kabupaten Gresik Provinsi Jawa Timur pada tahun 2017. Proses penilaian dilakukan dengan pendekatan pasar (*sales comparison approach*) dan pendekatan biaya (*cost approach*).

Berdasarkan hasil analisis diketahui bahwa Pemerintah Kabupten Gresik belum pernah melakukan penilaian maupun penghapusan terhadap aset kapal patroli fiberglass. Prosedur penghapusan aset yang dilakukan berpedoman pada Permendagri Nomor 19 Tahun 2016, Tentang Pedoman Pengelolaan Barang Milik Daerah, Peraturan Bupati Gresik Nomor 24 Tahun 2014, tentang Standar Akuntansi Berbasis Akrual Pemerintah serta Surat Edaran Bupati Gresik Nomor 900/1782/437.61/2015, tanggal 18 Desember 2015. Prosedur penilaian kapal patroli dibuat berpedoman pada SPI 310 tentang penilaian personal properti menggunakan pendekatan pasar dan biaya. Berdasarkan analisis penilaian untuk tujuan penghapusan pada tahun 2017, Nilai Wajar kapal patroli Dinas Perikanan Kabupaten Gresik sebesar Rp39.805.000,00 (tiga puluh sembilan juta delapan ratus lima ribu rupiah). Hasil penelitian ini diharapkan bisa dijadikan referensi dalam pengambilan kebijakan tentang penghapusan aset Barang Milik Daerah Pemerintah Kabupaten Gresik maupun dalam hal teknik penilaian kapal patroli fiberglass.

Kata kunci: Penghapusan Aset, Penilaian Kapal, Kapal Patroli Fiberglass, Pendekatan Pasar dan Pendekatan Biaya.

## **ABSTRACT**

This study aims to identify the procedures for the disposal of assets in the Gresik City Government, analyze the valuation of patrol boat for the purpose of disposal, in accordance with applicable provisions and valuation standards and analyze to obtain the Fair Value of patrol boat. The research was conducted on fiberglass patrol boat owned by Fishery Department of Gresik City Government, East Java Province in 2017. The appraisal process was done by market approach and cost approach.

Based on the analysis, it is known that the Gresik City Government has never conducted any valuation or disposal of fiberglass patrol boat assets. Procedures for the disposal of assets carried out under the Regulation of the Minister of Domestic Affairs No. 19 of 2016, About the Guidelines of Management of Regional Property, Regulation of Mayor of Gresik City Government Number 24 of 2014, Concerning the Accrual Government Accounting Standard and Circular Letter Head of Gresik City Government Number 900/1782/437.61/2015, December 2015. The patrol boat valuation procedure is based on SPI 310 on personal property valuation using market and cost approach. Based on the valuation analysis for the purpose of disposal in 2017, the Fair Value of patrol boat of Fisheries Department of Gresik City Government is Rp39.805.000,00 (thirty nine million eight hundred and five thousand rupiah). The results of this study are expected to be used as a reference in policy making on the disposal of assets of the City Government of Gresik and also in terms of technically valuation of fiberglass patrol boat.

**Keywords:** Asset Disposal, Ship Valuation, Fiberglass Patrol Boat, Market Approach and Cost Approach.