

INTISARI

Penentuan Saldo Optimal Persediaan Aspal Dinas Pekerjaan Umum dan Perumahan: Studi pada Dpup Kabupaten Sleman

Persediaan merupakan aset lancar yang mempunyai nilai signifikan atau material dalam bentuk barang atau perlengkapan yang penting untuk mendukung kegiatan atau pelaksanaan tugas dan fungsi bagi Satuan Kerja Perangkat Daerah (SKPD). Tahun 2015, Dinas Pekerjaan Umum dan Perumahan (DPUP) Kabupaten Sleman memiliki nilai persediaan aspal yang cukup tinggi sebesar Rp4.768.145.617,74, atau memiliki persentase 86% dari total persediaan DPUP Kab. Sleman. Tingginya nilai persediaan mengindikasikan pengelolaan persediaan yang dimiliki DPUP Kab. Sleman belum dilaksanakan secara optimal. Tujuan penelitian ini untuk menganalisis saldo optimal persediaan aspal pada DPUP Kab. Sleman. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Pengumpulan data dilakukan melalui wawancara tidak terstruktur dan teknik dokumentasi. Analisis data menggunakan metode EOQ dan *safety stock*, yang selanjutnya dihitung dengan mengkombinasikan perhitungan, yaitu $(S_0 + Q^* + SS) - S_1 = S_{opt}$. Hasil analisis dikomparasi antara saldo riil dengan saldo optimal berdasarkan hasil saldo, *Inventory Turn Over Ratio* (ITOR), dan total biaya persediaan aspal. Hasil penelitian kombinasi perhitungan tersebut memperoleh saldo optimal senilai Rp2.088.594.950, yang menunjukkan adanya efisiensi senilai Rp2.679.549.553 dari saldo riil persediaan senilai Rp4.768.144.503 atau mengalami rata-rata kenaikan sebesar 68%; ITOR meningkat dari 0,48 kali menjadi 0,75 kali dan durasi waktu penyimpanan sediaan dikonversikan menjadi kas lebih singkat dari 27 bulan menjadi 14 bulan sehingga persediaan aspal likuid; Total biaya persediaan tersebut mengalami efisiensi senilai Rp170.579.596 dari total biaya persediaan saldo riil aspal senilai Rp491.921.406.

Kata kunci: Saldo optimal, persediaan, EOQ, *safety stock*, ITOR

ABSTRACT

DETERMINING THE OPTIMAL BALANCE OF ASPHALT SUPPLY IN THE PUBLIC WORKS AND HOUSING OFFICE: A STUDY IN THE PUBLIC WORKS AND HOUSING OFFICE OF SLEMAN REGENCY

Inventories are current assets that have significant values or important materials in the form of goods or equipment to support the activities or the performance of the tasks and functions of the Regional Work Unit (SKPD). In 2015, the Public Works and Housing Office (DPUP) of Sleman Regency had a relatively big amount of asphalt supply of Rp 4,768,145,617.74 or 86% of the total inventory of DPUP of Sleman Regency. The big amount of supply indicated that the supply management of the Public Works and Housing Office of Sleman Regency has not yet been optimally carried out. This research was to analyze the optimal balance of asphalt supply at DPUP of Sleman Regency. This research was qualitative with a case study design. Data were collected through unstructured interviews and documentations. As for the analysis, it used the EOQ and safety stock which were then calculated by combining the calculation of $(S_0 + Q^ + SS) - S_1 = S_{opt}$. The results of analysis were compared to its real balance and the optimal balance based on the final balance, Inventory Turn Over Ratio (ITOR), and the total cost of asphalt supply. The results of the calculation combination showed an optimal balance of Rp 2,088,594,950. It indicated an efficiency of Rp 2,679,549,553 from the real inventory balance of Rp.4,768,144,503, or with an average increase of 68%; ITOR increased from 0.48 times to 0.75 times with shorter duration of supply storage of 27 months to 14 months. This made the asphalt supply liquid. The total inventory cost showed an efficiency of Rp 170,579,596 from the total inventory cost of the asphalt real balance of Rp 491,921,406.*

Keywords: *optimal balance, supply, EOQ, safety stock, ITOR*