

Intisari

Tujuan – Penelitian ini bertujuan untuk menganalisis pengelolaan aset tetap dengan pendekatan *asset life cycle management* (ALCM) di Pemerintah Kota Surakarta pada tahun 2017 dan 2018.

Metode penelitian – Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus. Pengumpulan data dilakukan melalui dokumentasi dan wawancara semi terstruktur kepada pejabat/pegawai yang terlibat dalam pengelolaan aset tetap. Analisis dilakukan dengan membandingkan kondisi pengelolaan aset tetap di Pemkot Surakarta dengan kerangka ALCM yang terdiri atas aspek kepemimpinan dan akuntabilitas, perencanaan, perolehan, pengoperasian, dan penghapusan. Analisis juga dilakukan untuk mengidentifikasi kendala yang dihadapi serta upaya perbaikan guna mendukung relevansi saran yang dirumuskan.

Hasil penelitian - Hasil penelitian menunjukkan bahwa pengelolaan aset tetap berdasarkan siklus hidup aset telah diterapkan di Pemkot Surakarta. Akan tetapi, pengelolaan aset tetap berdasarkan pendekatan ALCM belum diimplementasikan secara komprehensif sehingga masih memiliki kelemahan. Hal-hal yang belum diimplementasikan terdiri atas beberapa elemen kunci yang terdapat pada aspek kepemimpinan dan akuntabilitas, perencanaan, perolehan, dan pengoperasian. Kendala yang dihadapi Pemkot Surakarta dalam pengelolaan aset tetap terdiri atas kendala kepemimpinan, perencanaan, regulasi, sistem informasi, dan sumber daya manusia. Di sisi lain, upaya yang telah dilakukan Pemkot Surakarta dalam meningkatkan kualitas pengelolaan aset tetap meliputi inisiatif untuk berinovasi serta upaya peningkatan kompetensi pengurus barang.

Kata kunci: pengelolaan aset tetap, *asset life cycle management* (ALCM), pemerintah daerah, manajemen aset, Pemerintah Kota Surakarta.

Abstract

Objective – *This research aimed at analyzing the fixed assets management using the Asset Life Cycle Management (ALCM) approach in the city government of Surakarta in 2017 and 2018.*

Method – *It was a qualitative research using a case study design. To collect data, documentation and semi-structured interviews with the officials in charge of the fixed asset management were carried out. An analysis was conducted by comparing the condition of the fixed assets management in the city government of Surakarta with ALCM framework consisting of leadership and accountability, planning, acquisition, operations, and disposal. Moreover, another analysis was also carried out to identify the constraints found in the assets management and improvement efforts by the city government of Surakarta. Those analyses were necessary to support the relevance of further recommendations.*

Results – *The research finds out that the city government of Surakarta has applied the fixed assets management based on the assets' life cycle. However, the application of fixed assets management using ALCM approach has not been well-implemented, and consequently, it still shows some weaknesses. Aspects that need to be implemented are the key elements found in leadership and accountability, planning, acquisition, and operation. The constraints encountered by the city government of Surakarta in implementing the fixed assets management are leadership, planning, regulation, information system, and human resources. In fact, the city government of Surakarta has conducted several efforts to improve the fixed assets management quality, such as becoming more innovative and improving the capability of asset managers.*

Key words: *fixed assets management, asset life cycle management (ALCM), local government, assets management, the city government of Surakarta.*