



Intisari

Penilaian dilakukan untuk menentukan nilai wajar Jalan Pelita Raya Buntok, Kabupaten Barito Selatan. Penilaian dilakukan pada 18 November 2019. Penelitian ini penting dilakukan, didasari temuan BPK tentang kelemahan Sistem Pengendalian Intern dalam penyusunan laporan keuangan di mana pencatatan dan pengelolaan Aset Tetap belum sepenuhnya memadai. Nilai tanah di bawah jalan pada 207 ruas jalan milik Pemerintah Kabupaten Barito Selatan telah dilakukan penilaian, namun masih berdasar atas NJOP. Oleh karena itu, nilai tanah pada ruas jalan tersebut yang tercatat di neraca keuangan Pemerintah Kabupaten Barito Selatan masih belum mencerminkan Nilai Wajar. Pencatatan aset tetap jalan dalam neraca keuangan yang berasal dari nilai perolehan, tidak lagi sesuai dengan pencatatan saat ini. Hal tersebut sesuai dengan upaya Pemerintah Kabupaten Barito Selatan pada tahun 2015, sistem pencatatan keuangan tidak lagi berbasis kas namun telah berganti dengan berbasis akrual.

Perolehan Nilai Wajar jalan dilakukan melalui penilaian. Tahap penilaian dibagi menjadi dua penilaian, penilaian komponen jalan dan penilaian tanah di bawah jalan. Penilaian komponen jalan menggunakan Pendekatan Biaya (*Cost Approach*)/DRC (*Depreciated Replacement Cost*) dengan metode perhitungan biaya unit terpasang (*unit in place*). Tanah di bawah jalan dinilai menggunakan Metode Perbandingan Data Pasar dengan analisis regresi (*regression analysis*) dengan model penjenjangan kualitas (*quality rating model*). Hasil analisis menunjukkan Nilai Wajar Jalan Pelita Raya diperoleh sebesar Rp24.816.825.000,00. Indikasi Nilai Wajar komponen jalan yaitu Rp15.196.584.000,00 dan Indikasi Nilai Wajar tanah di bawah jalan sebesar Rp9.620.241.000,00.

Kata kunci: Pendekatan Biaya (*Cost Approach*)/DRC (*Depreciated Replacement Cost*), Metode Perbandingan Data Pasar, *quality rating model*, Nilai Wajar komponen jalan, Nilai Wajar tanah di bawah jalan, Nilai Wajar jalan.



Abstract

The assessment was set out to determine the fair value of Jalan Pelita Raya Buntok, South Barito Regency. It was conducted on November 18, 2019. This research is considered important due to the BPK's findings that revealed the weaknesses of the Internal Control System in the preparation of financial statements in which the recording and management of Fixed Assets have not been fully adequate. The value of land under the road in 207 roads that belongs to the South Barito Regency Government has been assessed, but it is still based on NJOP. Therefore, the land value on the road section recorded in the South Barito Regency Government's balance sheet still does not reflect Fair Value. The recording of road assets in the balance sheet derived from the acquisition cost is no longer consistent with the current recording. This is by the efforts of the South Barito Regency Government in 2015, the financial recording system is no longer based on cash but it has been replaced by accrual-based.

The acquisition of fair value for the road is done through assessment. The assessment phase is divided into two assessments, the assessment of road components and the assessment of land under the road. The road component valuation uses a Cost Approach/DRC (Depreciated Replacement Cost) approach with a unit in place cost calculation method. Land under the road is assessed using the Market Data Comparison Method by using regression analysis (quality rating model). The analysis showed that the Fair Value of Jalan Pelita Raya was Rp24,816,825,000.00. The Fair Value of the road component is Rp15,196,584,000.00 and the Fair Value of land under the road is Rp9,620,241,000.00.

Keyword: Cost Approach/DRC (Depreciated Replacement Cost), Market Data Comparison Method, Quality Rating Model, Fair Value of road components, Fair Value of land under the road, Fair Value of road.