

Intisari

Penelitian ini bertujuan untuk menghasilkan nilai sewa aset daerah yaitu gedung Jodjokodi Convention Center dan mengestimasi nilai sewa gedung Jodjokodi Convention Center milik Pemerintah Provinsi Sulawesi Tengah. Penentuan nilai wajar aset menggunakan Pendekatan Biaya dan estimasi nilai sewa aset menggunakan pendekatan perbandingan data pasar serta ketentuan Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016.

Hasil yang diperoleh dari penelitian ini menunjukkan bahwa nilai wajar aset Gedung Jodjokodi Convention Center menggunakan pendekatan biaya adalah sebesar Rp13.759.160.000. Kemudian estimasi nilai sewa aset berdasarkan perbandingan data pasar sebesar Rp21.600.000,-/hari, dan berdasarkan ketentuan Peraturan Dalam Negeri Nomor 19 Tahun 2016 sebesar Rp34.500.000/hari untuk tarif tertinggi dan Rp1.700.000/hari untuk tarif terendah. Bila diuraikan, tarif sewa berdasarkan Permendagri Nomor 19 Tahun 2016 terbagi menjadi beberapa kategori yaitu, untuk kegiatan usaha bisnis sebesar Rp34.500.000,-, koperasi primer PNS sebesar Rp17.200.000,-, koperasi sekunder PNS sebesar Rp25.900.000,-, kegiatan usaha non bisnis kategori I sebesar Rp17.200.000,-, kegiatan usaha non bisnis kategori II sebesar Rp13.800.000,-, kegiatan usaha non bisnis kategori III sebesar Rp10.300.000,-, kegiatan sosial kategori I sebesar Rp3.400.000,-, serta kegiatan sosial kategori II dan III sebesar Rp1.700.000,-.

Kata Kunci: Nilai Pasar Aset, Tarif Sewa, Pendekatan Biaya, Pendekatan Perbandingan Data Pasar, Permendagri Nomor 19 Tahun 2016

Abstract

This study aims to generate the rental value of regional assets namely the Jodjokodi Convention Center building and estimate the rental value of the Jodjokodi Convention Center building owned by the Government of Central Sulawesi Province. Determination of the fair value of assets using the Cost Approach and estimated rental value of assets using a market rent comparison approach and the provisions of the Minister of Internal Affairs Regulation Number 19 of 2016.

The result obtained from this study indicated the fair value of the assets of the Jodjokodi Convention Center Building using a cost approach of Rp13,759,160,000. Then the estimated rental value of assets is based on a comparison of market data of market rental comparison approach of Rp21.600.000/day, and based on the provisions of the Minister of Internal Affairs Regulation Number 19 of 2016 amounting to Rp34500.000/day for the highest tariff and Rp1.700.000/day for the lowest rate. If described, rental rates are based Minister of Internal Affairs Regulation Number 19 of 2016 divided into several categories, namely, for business activities of Rp34,500,000, primary civil servants cooperatives in the amount of Rp17,200,000, secondary civil servants cooperatives in the amount of Rp25,900,000, non-business activities in category I of Rp17,200,000, category II non-business business activities in the amount of Rp13,800,000, category III non-business business activities in the amount of Rp10,300,000, category I social activities in the amount of Rp3,400,000, and social activities category II and III in the amount of Rp1,700,000.

Keywords: Market Value of Assets, Rental Rates, Cost Approach, Comparative Approach, Permendagri 19 of 2016