

## INTISARI

Penilaian dilakukan untuk menentukan nilai wajar Jalan S.M. Amin Kota Pekanbaru Provinsi Riau untuk neraca keuangan pemerintah Provinsi Riau 2015. Penilaian dilakukan pada 12 November 2015. Penelitian ini penting dilakukan, didasari temuan BPK tentang penatausahaan aset daerah termasuk nilai jalan yang belum dinilai pada pencatatan neraca keuangan pemerintah daerah Provinsi Riau. 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 Provinsi Riau pada tahun 2015, sistem pencatatan keuangan tidak lagi berbasis kas namun telah berganti dengan berbasis akrual.

Perolehan nilai wajar jalan dilakukan melalui penilaian. Tahap proses penilaian dibagi menjadi dua penilaian, penilaian perkerasan jalan dan penilaian tanah pada jalan. Penilaian perkerasan jalan menggunakan Pendekatan Biaya (*Cost Approach*) /DRC (*Depreciated Replacement Cost*) dengan metode perhitungan biaya unit terpasang (*unit in place*). Tanah dinilai menggunakan pendekatan kuantitatif, dimana pendekatan ini merupakan pendekatan perbandingan penjualan dengan analisis regresi (*regression analysis*) dengan model penjenjangan kualitas (*quality rating model*).

Hasil analisis menunjukkan nilai wajar jalan S.M. Amin diperoleh sebesar Rp350.426.000.000,00. Indikasi nilai perkerasan jalan yaitu Rp59.217.000.000,00 dan Indikasi nilai tanah pada jalan sebesar Rp291.209.000.000,00.

Kata kunci: Pendekatan Biaya (*Cost Approach*)/DRC (*Depreciated Replacement Cost*), Pendekatan perbandingan penjualan, *quality rating model*, penilaian perkerasan jalan, penilaian tanah pada jalan, nilai wajar jalan.

## ABSTRACT

Assessment is done to determine the fair value of SM Amin Street Pekanbaru City Riau Province to the financial balance of the Riau Provincial government in 2015. Date of assessment in 12 November 2015. This assessment is important to do, based on the findings of the BPK on the administration of regional assets include roads that have not been assessed value on the balance sheet recording Riau Provincial Government. Recording of fixed assets in the consolidated balance sheet is derived from the value of the acquisition no longer corresponds to the current recording. It is in line with the efforts of the provincial government in 2015, financial recording system is no longer a cash basis but has been replaced by the accrual basis.

Acquisition of fair value is done through assessment. Stage of the assessment process is divided into two assessment, assessment construction roads and land appraiser on the road. construction road assessment using the cost approach/ depreciated replacement cost with a unit in place by calculating the cost of the linear measure, area or volume. Assessment of land use quantitative approach, this approach is a sales comparison approach with regression analysis, that the hierarchy models of quality (quality rating models).

Result of the analysis the fair value of the SM Amin Street is Rp350,426,000,000.00. Indication of the value of construction is Rp59.217.000.000,00 and the value of land on the road is Rp291.209.000.000,00.

Keywords: Cost approach/ depreciated replacement cost, sales comparison approach, quality rating models, construction value, value of land on the road, the fair value of the road.