

ABSTRACT

This examination is conducted to measure the Fair Value of Community Assossiation's Hall in Gambiran as an asset of Yogyakarta City Goverment. The assets is located in Pandeyan Village, Umbulharjo Subdistrict, Yogyakarta City. Land are of the Community Assossiation's Hall is about 287 m² and its building area is about 180 m². To analyze this case, use Cost Approach with DRC (Depreciation Replacement Cost) Method. Then, to measure the land value, use Comparison Sales Method, while the building value is examined by Survey Quantity Method. Beside, the depreciation is examined using Straight Line Method.

According to the examination result of Community Assossiation's Hall asset in Gambiran, it could be concluded that the fair value which has to be record in KIB A for land value indication is Rp617.050.000 and KIB C for building value indication is Rp794.506.000. Beside on the result above, the Fair Value of Community Assossiation's Hall asset in Gambiran is Rp1.411.556.000. Apparently, the result above is different from the value that has been measured by the goverment which is Rp1.094.299.724. The difference appears because in the presentation of fixed asset in KIB A dan C has not been filled completely and valid, therefore it is resulting unfair value in the Financial Report of Yogyakarta in 2015.

Keyword: Fair Value, DRC, Finacial Report.

INTISARI

Penilaian ini dilakukan untuk menentukan Nilai Wajar Aset Pemerintah Kota Yogyakarta yaitu Balai RW Gambiran. Aset tersebut berada di Kelurahan Pandeyan, Kecamatan Umbularjo, Kota Yogyakarta. Balai RW memiliki luas lahan 287m² dan luas bangunan 180m². Alat analisis yang dipakai adalah Pendekatan Biaya dengan Metode DRC (*Depreciated Replacement Cost*). Nilai tanah menggunakan Metode Perbandingan Penjualan dan bangunan menggunakan Metode Survei Kuantitas. Depresiasi dalam perhitungan ini dengan menggunakan Metode Garis Lurus.

Hasil penilaian aset Balai RW Gambiran disimpulkan bahwa Nilai Wajar yang harus tercatat pada KIB A untuk indikasi nilai tanah sebesar Rp617.050.000 dan KIB C untuk indikasi nilai bangunan sebesar Rp794.506.000. Berdasarkan hasil tersebut, maka aset Balai RW Gambiran menghasilkan Nilai Wajar sebesar Rp1.411.556.000. Hasil nilai berbeda jauh jika dibandingkan dengan nilai yang dihasilkan oleh pemerintah sebesar Rp1.094.299.724. Perbedaan tersebut dikarenakan dalam penyajian aset tetap pada KIB A dan C belum terisi secara lengkap dan *valid*, sehingga menyebabkan hasil nilai yang tidak wajar pada laporan keuangan Pemerintah Kota Yogyakarta tahun 2015.

Kata kunci: Nilai Wajar, DRC, laporan keuangan.