

INTISARI

Penelitian ini bertujuan untuk mengestimasi nilai dan tarif pokok sewa barang milik negara berupa Wisma Widya Patra III milik Pusat Pendidikan dan Pelatihan Minyak dan Gas Bumi. Hasil penelitian ini diharapkan dapat digunakan dalam menentukan tarif sewa berlaku yang akan diusulkan penetapannya dalam peraturan. Penelitian ini menggunakan pendekatan biaya untuk mengestimasi nilai aset dan menggunakan formula tarif sewa dalam Peraturan Menteri Keuangan Nomor 33 Tahun 2012 untuk menghitung tarif pokok sewanya.

Penilaian aset dengan pendekatan biaya (*cost approach*) digunakan untuk menilai tanah, bangunan dan sarana prasarana. Estimasi nilai tanah kosong menggunakan metode perbandingan data pasar (*sales comparison approach*), estimasi nilai bangunan dan estimasi nilai sarana dan prasarana menggunakan metode survei kuantitas (*quantity survey methods*). Berdasarkan hasil analisis diperoleh nilai aset sebesar Rp46.508.516.392,29 yang terdiri dari estimasi nilai tanah sebesar Rp9.132.138.000,00, estimasi nilai bangunan sebesar Rp32.693.016.479,79 dan estimasi nilai sarana dan prasarana sebesar Rp4.683.361.912,50.

Tarif pokok sewa mencerminkan besarnya pendapatan yang diterima negara sebagai pemilik aset atas pemanfaatannya. Besarnya tarif pokok sewa dihitung dengan periode harian dan jenis kegiatan penyewa. Jenis kegiatan penyewa dibagi menjadi kegiatan bisnis dan kegiatan non bisnis. Hasil perhitungan estimasi tarif pokok sewa Wisma Widya Patra III per kamar untuk kegiatan bisnis sebesar Rp96.922,00 per hari, kegiatan non bisnis kategori pertama sebesar Rp48.461,00 per hari, kegiatan non bisnis kategori kedua sebesar Rp38.769,00 per hari, kegiatan non bisnis kategori ketiga sebesar Rp29.076,00 per hari.

Kata kunci: Penilaian Barang Milik Negara, Tarif Pokok Sewa, Pendekatan Biaya, Metode Survei Kuantitas

ABSTRACT

This research purposes to estimate the value and the basic building rental rates of state property study on Wisma Widya Patra III owned by Oil and Gas Education and Training Center. The results of this research are expected to be used in determining the applicable rental rates that will be proposed stipulation in the regulations. This study uses cost approach to estimate the value of the assets and the formula rental rates in Finance Minister Regulation Number 33 of 2012 to calculate the principal lease rates.

Appraisal of assets with the cost approach is used to assess the land, buildings and infrastructure. Estimated value of vacant land using the sales comparison approach, the estimated value of the building and the estimated value of infrastructure using the quantity survey methods. Based on the results obtained by analysis of the value of its assets by Rp46.508.516.392,29 consisting of the estimated value of the land at Rp9.132.138.000,00, the estimated value of the building amounted to Rp32.693.016.479,79 and the estimated value of facilities and infrastructure for Rp4.683.361.912,50.

Rental base rates reflect to the principal amount of income received by the state as the owner of the asset over its utilization. The amount of basic rental rate is calculated by a daily period and type of activity tenants. The type of tenant activities are divided into business and non-business activities. The result of the calculation of estimated basic rental rates Wisma Widya Patra III per room for business activities of Rp96.922,00 per day, non business activities 1st category amounted Rp48.461,00 per day, non business activities 2nd category amounted of Rp38.769,00 per day, non business activities 3rd category amounted Rp29.076,00 per day.

Keywords: Appraisal of State Property, Basic Rental Rates, Cost Approach, Quantity Surveying Method