

## INTISARI

Penelitian ini bertujuan untuk menentukan skala prioritas penanganan aset berdasar opini *disclaimer* Badan Pemeriksa Keuangan pada pemerintah daerah dikabupaten Lanny Jaya. Dengan menggunakan metode *purposive sampling* jumlah sampel penelitian yang diambil 7 responden ahli (*expert*). Kriteria-kriteria yang digunakan adalah pencatatan, penghapusan, bukti fisik dan realisasi belanja dengan menggunakan alat analisis AHP (*analytical hierarchy process*).

Berdasarkan analisis dengan menggunakan alat AHP (*analytical hierarchy process*) menunjukkan skala prioritas penanganan pengelolaan aset tetap berdasar opini *disclaimer* Badan Pemeriksa Keuangan adalah pada level 1 kriteria Pencatatan Aset tetap yang menempati posisi bobot prioritas tertinggi dengan bobot sebesar 0.510, pada prioritas kedua Realisasi belanja dengan Bobot sebesar 0.234, prioritas ketiga dengan bobot 0.209 bukti fisik, Penghapusan pada urutan terakhir kriteria dengan Bobot 0.140. Analisis prioritas level 2 Sub kriteria terhadap masing-masing kriteria adalah untuk Kriteria Pencatatan aset dengan sub kriteria Pendaftaran dan Pencatatan aset kedalam Daftar barang milik pengguna dengan bobot 0,389, kedua pencatatan simbada dengan bobot sebesar 0,225, pencatatan Kartu Inventerisasi Ruang sebesar 0,202, ketiga pencatatan Kartu Inventarisasi Barang pada urutan terakhir kriteria pencatatan dengan nilai 0,184. Pertimbangan prioritas pada kriteria penghapusan dengan sub kriteria Penghapusan Badan Milik Daerah dari Daftar Barang Milik Daerah dengan bobot 0,476; Surat Keputusan penghapusan, 0,313; pengecekan dan pengklasifikasian Barang Milik Daerah yang hilang, rusak dan musnah dengan bobot 0,211. Prioritas pada kriteria bukti fisik adalah Rekapitulasi Barang Milik Daerah 0,424; pengguna barang melakukan pemantauan dan penertiban 0,391; pengecekan bukti fisik 0,186. Pertimbangan Prioritas pada kriteria realisasi belanja dengan sub kriteria membuat daftar kebutuhan barang milik daerah 0,778; pengelompokan Barang Milik Daerah 0,222.

**Kata kunci:** Pengelolaan aset, aset tetap, *disclaimer*, Badan Pemeriksa Keuangan, AHP.

## ABSTRACT

This study aims to determine the priority scales in asset management based on the disclaimer opinions issued by the Financial Inspection Board (*Badan Pemeriksa Keuangan—BPK*) in Local Government of Lanny Jaya Regency. This study was conducted by involving seven expert respondents as samples of the study selected using a purposive sampling technique. The criteria used were recording, deletion, physical evidence, and expenditure realization. The data were analyzed using the Analytical Hierarchy Process (AHP) technique.

Based on the results of analysis, it can be concluded that the priority scales in the management of fixed asset based on disclaimer opinions issued by BPK were as follows: The priority analysis at level 1 showed that ‘the recording of fixed asset’ was at the highest priority with a weight value of 0.510, ‘expenditure realization’ as the second priority with a weight value of 0.234, ‘physical evidence’ as the third priority with a weight value of 0.209, and ‘deletion’ as the last priority with a weight value of 0.140. The priority analysis at level 2 of sub-criteria for each of the criteria showed that ‘the recording of fixed asset’ with subcriteria of ‘the registration and recording of asset into the list of the users’ assets’ was with a weight value of 0.389, ‘the recording of Simbada’ with a weight value of 0.225, ‘the recording of Room Inventory Card (*Kartu Inventaris Ruangan—KIR*)’ with a weight value of 0.202, ‘the recording of KIR in the final criteria of ‘recording’ with a weight value of 0.184. Priority consideration at the criteria of ‘deletion’ with subcriteria of ‘the deletion of Local Public Entreprices from the list of local assets with a weight value of 0.476; decree of deletion with a weight value of 0.313; ‘the checking and classification of ‘missing, damaged, and destroyed local assets’ with a weight value of 0.211. Priority in the criteria of ‘physical evidence’ was the recapitulation of local assets with a weight value of 0.424; the monitoring and controlling by the user of assets with a weight value of 0.391; the checking of physical evidence with a weight value of 0.186. Priority consideration in the criteria of ‘expenditure realization’ with sub-criteria of ‘making the list of local assets was with a weight value of 0.778; and the grouping of local assets with a weight value of 0.222.

Keywords: asset management, fixed assets, disclaimer, BPK, AHP