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## Analysis of Implementation of Fixed Assets At The Youth And Sports Department of Padang City, West Sumatera Province

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**Abstract:** In general, the measurement of fixed assets carried out by the Youth and Sports Office of West Sumatra Province is in accordance with Government Accounting Standards. According to Governmental Accounting Standards, the initial measurement of property, plant and equipment is measured at cost. Likewise, the measurement of fixed assets carried out by the Youth and Sports Office of West Sumatra Province is also measured based on historical costs and uses the services of a third party in revaluing assets / Appraisal of Regional Property Valuation. According to the Youth and Sports Office of West Sumatra Province, fixed assets obtained from donations are recognized in the relevant period, namely when the assets are received and the ownership rights are transferred. This is in accordance with Government Accounting Standards that an asset can be recognized as belonging to the entity if it is proven that it has become a transfer of ownership rights supported by legal evidence. In its fixed asset accounting policy, the Department of Youth and Sports of West Sumatra Province has depreciated its fixed assets. It is also in accordance with Government Accounting Standards. In the Government Accounting Standard Statement No. 7 paragraph 57 states that "other than land and construction in progress, all property, plant and equipment can be depreciated according to the nature and characteristics of the asset."

**Keywords:** Analysis, Application, Fixed Assets.

### INTRODUCTION

Given the importance of the role of fixed assets and the amount of funds needed to obtain these fixed assets, it is necessary to apply good and correct accounting for fixed assets to every fixed asset owned by the company, which includes the recognition of fixed assets to the presentation of fixed assets in the financial statements that are used as information. for interested parties, so that its existence requires the best possible handling. Fixed assets can be in the form

of land, buildings, machinery, vehicles and other equipment. Fixed assets owned by a company can be obtained in various ways, including buying in cash, buying on credit, building donations in advance or in other ways.

According to PSAP No. 07 fixed assets are tangible assets that are held for use in the production or supply of goods or services for rental to other parties, or for administrative purposes and are expected to be used for more than one period. In the process of recording and presenting fixed assets, they must comply with the current financial accounting standards. The process of accounting for fixed assets begins when the asset is acquired until the asset is written off. Fixed assets can be acquired in various ways such as purchases, exchanges, self-development and grants.

In obtaining the amount of depreciation expense of a fixed asset, there are several methods used in a company, namely the straight-line method, the declining balance method and the unit of production method, as well as other methods according to the type of company. If the fixed assets are recorded too large, it will affect the depreciation value, in which the depreciation value will be too large, so that the profit will be too small. Vice versa, if fixed assets are recorded too small, then the depreciation value will be too large.

Things like this will affect the presentation of fixed assets in the financial statements.  
DEPARTMENT OF YOUTH AND SPORTS IN PADANG CITY.

Based on the initial research conducted by the author, the authors found several weaknesses related to fixed assets, including the existence of several inequalities in the number of fixed assets on the balance sheet and asset report. The following is a list of fixed asset acquisitions at the Youth and Sports Office.

## **LITERATURE REVIEW**

### **Fixed Asset Government Accounting Standards**

According to Governmental Accounting Standards (PSAP) Statement number 07, Assets are: Economic resources controlled and/or owned by the government as a result of past events and from which future economic and/or social benefits are expected to be obtained, either by the government as well as the community and can be measured in units of money, including non-financial resources needed to provide services for the general public and resources that are maintained for historical and cultural reasons. Fixed Assets are: Tangible assets that have a useful life of more than 12 (twelve) ) months to be used in government activities or utilized by the general public.

### **Definition of Fixed Assets**

Fixed assets in accounting are tangible assets held for use in the production or supply of goods or services, for rental to other parties, or for administrative purposes; and is expected to be used for more than one period.

### **Characteristics of Fixed Assets**

According to PSAP No. 07 fixed assets are defined as tangible assets that are used in the production or supply of goods and services, for rental to other parties or for administrative purposes, and are expected to be used for more than one period. According to Kieso (2011:512), fixed assets have the following characteristics:

1. Assets are held for use in operations and not for sale.
2. Assets have a long useful life and are usually depreciated.
3. Assets have physical substance.

### **Cost Model**

According to PSAP No. 07, the cost model of an item of property, plant and equipment is carried at cost less accumulated depreciation and accumulated impairment losses on assets.

PSAP No. 07 requires that each part of property, plant and equipment that has a significant cost to the total cost of all assets and which has a different useful life and/or pattern of use is depreciated separately. For example, a building with a useful life of 50 years and an escalator in it with a useful life of 10 years are depreciated separately. According to PSAP No. 07 depreciation of a depreciable asset begins when the asset is ready for use and that depreciation is stopped only when the asset is classified as 'held for sale' under PSAP No. 07. Thus, depreciation is not discontinued if an asset is not. However, if the depreciation method used is the usage method (such as the unit of production method), the depreciation expense will be zero if there is no production.

### **RESEARCH METHODS**

The data obtained will be analyzed by:

1. Using descriptive method, the data obtained are summarized, analyzed and interpreted so as to provide complete information.
2. Using the comparative method, which is to compare the disclosure of fixed assets in the government's financial statements with the disclosure of fixed assets in the financial statements in accordance with Government Accounting Standards.
3. In this study, the author will use data analysis carried out by means of deductive analysis methods, namely how to draw conclusions that are generally accepted in the Youth and Sports Office of West Sumatra Province based on theories that are generally accepted as truth.

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Sports Office of West Sumatra Province based on theories that are generally accepted as truth.

## **FINDINGS AND DISCUSSION**

### **Measurement and Recognition of Fixed Assets**

#### **1. Fixed Asset Measurement**

Fixed assets are valued at cost. If the valuation of property, plant and equipment using acquisition cost is not possible, the value of property, plant and equipment is based on the fair value at the time of acquisition.

The cost of property, plant and equipment built by self-management includes direct costs for labor, raw materials, and indirect costs including planning and supervision costs, equipment, electricity, equipment rental, and all other costs incurred in connection with the construction of these fixed assets.

#### **2. Fixed Asset Recognition**

Recognition of fixed assets will be very reliable if the property and equipment have been received or transferred ownership rights and or when the ownership is transferred proof of ownership of a motor vehicle. If the acquisition of fixed assets has not been supported by legal evidence because there is still an administrative process that is required, such as the purchase of land which still has to be completed by the sale and purchase process (deed) and certificate of ownership at the authorized agency, the fixed assets must be recognized when there is evidence that the control over the fixed assets has moved, for example, there has been payment and control over the land certificate in the name of the previous owner.

### **Depreciation Method**

PSAP No. 07 states that depreciation is a systematic allocation of the value of a property, plant and equipment that can be depreciated (depreciable assets) over the useful life of the asset in question. Furthermore, PSAP No. 07 introduces three types of depreciation methods that can be used, including:

#### **1. The straight line method (straight line method).**

This depreciation method is the simplest depreciation method because the depreciation expense is divided equally over the useful life.

#### **2. Metode saldo menurun ganda (*double declining balance method*).**

Metode penyusutan ini dihitung berdasarkan nilai buku dengan tarif dua kali tarif penyusutan garis lurus Rumus penyusutan.

### **Pengeluaran Setelah Perolehan**

Pengeluaran setelah perolehan awal suatu aset tetap yang memperpanjang masa manfaat atau yang kemungkinan besar memberi manfaat ekonomik di masa yang akan datang dalam bentuk kapasitas, mutu produksi, atau peningkatan standar kinerja, harus ditambahkan pada nilai tercatat aset yang bersangkutan.

No	Nama Barang	Haraga Satuan	Jumlah Penyusutan		Beban Penyusutan
			2019	2020	
1	Sarana Pencuci Tangan	Rp 15.000.000		Rp 1.500.000	Rp 1.500.000
2	Mobil	Rp 555.000.000	Rp 69.375.000		Rp 69.375.000
3	Scanner	Rp 2.530.000		Rp 506.000	Rp 506.000
4	Lemari Rak Besi Siku	Rp 4.372.500		Rp 640.000	Rp 874.500.000
5	Mesin Penghancur Kertas	Rp 4.950.000		Rp 990.000	Rp 990.000
6	Meja Rapat	Rp 9.900.000	Rp 1.980.000		Rp 1.990.000
7	Meja Rapat	Rp 16.600.000	Rp 3.320.000		Rp 3.320.000
8	Meja Resepsionis	Rp 17.490.000		Rp 3.498.000	Rp 3.498.000
9	Kursi Tunggu	Rp 10.000.000	Rp 2.000.000		Rp 2.000.000
10	Alat Pendingin	Rp 14.500.000	Rp 2.900.000		Rp 2.900.000
11	Alat Pendingin	Rp 14.500.000	Rp 2.900.000		Rp 2.900.000
12	Komputer PC	Rp 12.000.000	Rp 3.000.000		Rp 3.000.000
13	Komputer PC	Rp 12.000.000	Rp 3.000.000		Rp 3.000.000
14	Komputer PC	Rp 12.000.000	Rp 3.000.000		Rp 3.000.000
15	Komputer PC	Rp 24.000.000	Rp 6.000.000		Rp 6.000.000
16	Koputer	Rp 24.000.000	Rp 6.000.000		Rp 6.000.000
17	Komputer PC	Rp 60.637.500		Rp 15.159.375	Rp 15.159.375
18	Laptop	Rp 41.250.000		Rp 10.312.500	Rp 10.312.500
19	Printer	Rp 28.050.000		Rp 7.012.500	Rp 7.012.500
20	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
21	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
22	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
23	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
24	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
25	Printer	Rp 4.567.771	Rp 1.141.942		Rp 1.141.942
26	Meja Kerja Ekselon 3	Rp 5.940.000		Rp 1.188.000	Rp 1.188.000
27	Meja Kerja Ekselon 4	Rp 21.230.000		Rp 4.246.000	Rp 4.246.000
28	Kursi Kerja Ekselon 3	Rp 3.190.000		Rp 638.000	Rp 638.000
29	Kursi Kerja Ekselon 4	Rp 10.725.000		Rp 2.145.000	Rp 2.145.000
30	Kursi Resepsionis	Rp 3.157.000		Rp 631.400	Rp 631.400
31	Lemari Buku	Rp 38.011.600		Rp 7.602.320	Rp 7.602.320
32	Faksimili	Rp 4.500.000		Rp 900.000	Rp 900.000
33	Pompa Racun	Rp 2.000.000	Rp 400.000		Rp 400.000
34	Spring Boar	Rp 17.875.000	Rp 3.575.000		Rp 3.575.000
35	Kuda Kuda Pelana	Rp 71.775.000	Rp 14.355.000		Rp 14.355.000
63	Meja 1/2 Biro	Rp 12.000.000	Rp 6.000.000		Rp 6.000.000

64	Meja Rapat	Rp 16.600.000	Rp 3.320.000		Rp 3.320.000
65	Meja Rapat	Rp 9.900.000	Rp 1.980.000		Rp 1.980.000
66	Kursi Tunggu	Rp 10.000.000	Rp 2.000.000		Rp 2.000.000
67	Komputer	Rp 12.000.000	Rp 3.000.000		Rp 3.000.000
68	Komputer PC	Rp 12.000.000	Rp 3.000.000		Rp 3.000.000
69	Komputer PC	Rp 12.000.000	Rp 3.000.000		Rp 3.000.000
70	Kompuer PC	Rp 12.000.000	Rp 3.000.000		Rp 3.000.000
71	Komputer PC	Rp 12.000.000	Rp 3.000.000		Rp 3.000.000
72	Komputer PC	Rp 24.000.000	Rp 6.000.000		Rp 6.000.000
73	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
74	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
75	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
76	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
77	Printer	Rp 2.283.885	Rp 570.971		Rp 570.971
78	Printer	Rp 4.567.771	Rp 1.141.942		Rp 1.141.942
	TOTAL	Rp 1.221.657.992	Rp 164.098.594	Rp 56.969.095	Rp 1.094.937.689

Source: Padang City Dispora

### Disposal of Fixed Assets

Fixed Assets that are no longer useful can be disposed of, sold, or exchanged for other fixed assets. In addition, data on costs and accumulated depreciation for these assets are often still needed for the purposes of calculating building tax and income tax.

There are several causes for the disposal of assets (fixed assets disposal), first, the asset is indeed useless even though the asset may still be productive.

The next cause is that it is possible that the latest model of the asset is already available in the market and is able to operate more efficiently than the asset to be disposed of. Then, the third cause is that the asset has been damaged and sold as junk. And lastly, the asset is obsolete. and can no longer be used by the company.

### CONCLUSION AND RECOMMENDATION

The Youth and Sports Office of West Sumatra Province classifies fixed assets by type. The classification of fixed assets in the accounting policies is generally in accordance with Government Accounting Standards.

In general, the measurement of fixed assets carried out by the Youth and Sports Office of West Sumatra Province is in accordance with Government Accounting Standards. According to Governmental Accounting Standards, the initial measurement of property, plant and equipment is measured at cost. Likewise, the measurement of fixed assets carried out by the Youth and Sports Office of West Sumatra Province is also measured based on historical costs and uses the services of a third party in asset re-assessment / BMD (Regional Owned Goods) Appraisal.

According to the Youth and Sports Office of West Sumatra Province, fixed assets obtained from donations are recognized in the relevant period, namely when the assets are received and ownership rights are transferred. This is in accordance with Government Accounting Standards that an asset can be recognized as belonging to the entity if it is proven that it has become a transfer of ownership rights supported by legal evidence.

The Department of Youth and Sports of West Sumatra Province does not differentiate expenditure after acquisition into capital expenditure and income expenditure. Any expenses used for maintenance or repair of fixed assets will be directly recorded as maintenance costs. This treatment is not in accordance with the provisions in the Statement of Governmental Accounting Standards No. 7 which states that expenses after initial acquisition that extend the useful life or are likely to provide future economic benefits in the form of capacity, quality of production, or improvement in performance standards, should be added to the carrying amount of the related asset.

In its fixed asset accounting policy, the Department of Youth and Sports of West Sumatra Province has depreciated its fixed assets. It is also in accordance with Government Accounting Standards. In the Government Accounting Standard Statement No. 7 paragraph 57 states that “other than land and construction in progress, all property, plant and equipment can be depreciated according to the nature and characteristics of the asset.

At the Youth and Sports Office of West Sumatra Province, the practice of removing and disposing of assets from their use uses the abolition method whose provisions and procedures refer to the rules contained in Permendagri no. 17 of 2006 and has been updated to become Permendagri No. 19 of 2016 concerning Guidelines for the Management of Regional Property (BMD). The write-off of fixed assets is carried out if the fixed assets are seriously damaged, their economic period expires, disappears, and so on.

Disclosure of fixed assets has been fully carried out by the Department of Youth and Sports of West Sumatra Province. The Youth and Sports Office of West Sumatra Province has disclosed the valuation, addition, depreciation value and disposal of property, plant and equipment, including the valuation basis used to determine the carrying amount, the depreciation method used, the useful life or depreciation rate used, as well as the gross carrying amount and accumulation. depreciation at the beginning and end of the period, all of which are described in the CaLK in accordance with the provisions in the Government Accounting Standards

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