

## **ABSTRACT**

*The focus of this study is about analysis of fixed asset reporting problem on financial reports of the whole Local Government entity in Papua Barat province 2010 – 2013.*

*This research is a qualitative descriptive research with literature study analysis of the fixed assets problem that are presented in the Local Government financial reports. The results shows that there are many problem of fixed asset, such as administration problem, maintenance and security problem, assessment problem, and control problem. Depreciation activity, as a main characteristic of accrual basis is never done until 2013. This activity will be obliged in 2015.*

*The main factors affecting this issue is a lack of internal control system and human resources weakness. Therefore, this research suggest that Local Government should have to fix their weaknesses and Central Government could help a Local Government that still need assistance through the deployment of its human resources.*

*Keywords: Fixed Asset Issues, Fixed Asset Reporting, Property Management, Local Governments Financial Report*