

## ABSTRAK

Pendapatan negara diperoleh dari penerimaan perpajakan, penerimaan negara bukan pajak, dan penerimaan hibah. Tidak terkecuali Direktorat Jenderal Kekayaan Negara memberikan kontribusi dalam bentuk peningkatan Penerimaan Negara Bukan Pajak dari pemanfaatan aset. Penelitian ini bertujuan untuk menganalisis optimalisasi pemanfaatan aset negara untuk meningkatkan Penerimaan Negara Bukan Pajak.

Penelitian ini merupakan penelitian kualitatif. Data yang digunakan adalah data primer melalui wawancara dengan 4 *key informan*, dan data sekunder selama tahun 2016-2018. Objek penelitian ini adalah Kantor Pelayanan Kekayaan Negara dan Lelang (KPKNL) Surabaya. Aktivitas dalam analisis data meliputi *data collection* (pengumpulan data), *data reduction* (reduksi data), *data display* (penyajian data), dan *conclusion drawing/verification* (penarikan kesimpulan/verifikasi).

Hasil penelitian menunjukkan bahwa pemanfaatan aset negara untuk peningkatan penerimaan negara bukan pajak di Kantor Pelayanan Kekayaan Negara dan Lelang Surabaya belum optimal, terbukti dengan masih banyak Satuan Kerja cenderung memiliki sikap ego sektoral merasa aset tersebut miliknya, masih banyak aset yang tidak digunakan (*idle*), tidak dipakai sesuai yang diperuntukkan (*under used*), dan tidak sesuai dengan tugas dan fungsi (*highest and best used*), tarif sewa dinilai tinggi, *database* yang kurang efisien, serta belum adanya Undang-undang kekayaan negara.

**Kata kunci:** Optimalisasi, Pemanfaatan Aset, Penerimaan Negara Bukan Pajak.

## **ABSTRACT**

*State revenue is gained from taxation revenue, non-tax state revenue, and grant income. Besides, the Directorate General of State Assets gave its contribution in the form of an increase of Non-Tax State Revenues from the use of assets. While, this research aimed to analyze the optimalization of utilizing state assets in order to increase non-tax state revenue.*

*The research was qualitative. Moreover, the data were primary and secondary; with interview of 4 key informants as its instrument during 2016-2018. Meanwhile, the population was Surabaya Office of State Assets and Auction Services (KPKNL). Furthermore, in data analysis, it was included data collection, reduction, display and conclusion drawing/verification.*

*The research result concluded the utilization of state assets in order to increase non-tax state revenue at the Office of the State Assets and Auction Services in Surabaya was not optimal. This was proven by the large number of Work Units which tend to have sectoral ego (self-belonging). Additionally, there were still assets that were not used (idle), not used as intended purposes (under used), and not in accordance with the duties and functions (highest and best used), rental rates which were considered high, databases were less efficient, and there was no law on state assets yet.*

*Keywords: optimalization, utilization of assets, non-tax state revenue*