

ABSTRAK

State Property is a crucial post in the management of state finances and contributes as a source of state budget financing. Good utilization pattern will generate revenue for the country, but in practice it is complicated. Management of State Property has a strategic role for fiscal stability. The role of this strategy is supported from two sides, namely in terms of income and expenditure. From the revenue side, optimal management of state property will increase Non-Tax State Revenue (PNBP). Meanwhile, from the expenditure side, it plays a role in maintaining the expenditure of government assets efficiently and on target. So, optimization in its management will ease the burden of APBN expenditure and support its efficiency. The Directorate General of State Assets as wealth manager has the authority to formulate and implement policies in the field of state property. The Directorate General of State Assets contributes in the form of an increase in PNBP from the use of assets.

This study aims to review the optimization of the use of state assets in the context of rental State Property by the Directorate General of the State. This research was conducted qualitatively with primary data sources derived from interviews and secondary data sources derived from documents or other valid information.