ABSTRACT

STATUS DETERMINATION OF THE USING OF STATE-OWNED ASSETS IN ORDER TO STATE REVENUE OPTIMIZATION

By
HAMDI

State-Owned Assets (SOA) utilization is a part of the logistics cycle of SOA Management started from planning and procurement to removal process. It is characterized by a state assets manager pronouncement related to SOA Usage Status Determination used by Ministry/Agency for task implementation and functions.

This study aims to assess the regulation of SOA Usage Status Determination in the legislations in force, as well as the implementation of SOA Usage Status Determination in Kanwil DJKN Lampung dan Bengkulu. This research study uses empirical normative approach with a qualitative approach using primary data obtained from the field by conducting interviews and secondary data obtained from various sources related to the problem.

The result showed that SOA Usage Status Determination Regulation in line with those mandated by Government Regulation Number 27, 2014 concerning Management of State and Regional Assets has been regulated in Minister of Finance Regulation Number 246/PMK.06/2014 concerning Procedures for the Implementation of State Assets Utilization and Minister of Finance Regulation Number 41/PMK.06/2015 on Delegation of Certain Authority and Responsibility From State Assets Manager To State Assets User.

The implementation of SOA Usage Status Determination in Kanwil DJKN Lampung dan Bengkulu is not yet optimal because a little number of SOA status been defined. SOA optimization through utilization in order to gain state’s revenue through non-tax revenue is not the main goal, but the optimal use of SOA in order to support the implementation of the tasks and functions of Ministry/Agency. The implementation of State Asset Management Information System application was expected to support SOA management, especially related to supervision and control in the implementation of SOA Usage Status Determination.

Keywords: State-Owned Assets, Usage Status Determination, SOA Utilization.