

## INTISARI

Penelitian ini bertujuan untuk mengevaluasi pengembangan objek wisata Green Kayen sebagai bentuk optimalisasi tanah kas desa di Padukuhan Kayen, Kalurahan Condongcatur, Sleman. Latar belakang kajian didasarkan pada masih adanya kekurangan dalam pengelolaan yang belum sepenuhnya memenuhi regulasi yang berlaku yaitu Peraturan Gubernur DIY No 24 Tahun 2024 tentang Pemanfaatan Tanah Kalurahan. Metode penelitian menggunakan analisis Gap untuk mengidentifikasi kesenjangan antara kondisi eksisting dan kondisi ideal berdasarkan indikator pengelolaan, serta analisis SWOT yang disusun melalui benchmarking dengan objek wisata sejenis. Aspek sosial dianalisis dengan metode Social Impact Assessment (SIA) melalui survei masyarakat, yang menunjukkan tingkat penerimaan positif terhadap rencana pengembangan wisata. Dari sisi finansial, hasil perhitungan menunjukkan proyek layak untuk dijalankan. Pada skenario pengelolaan mandiri diperoleh NPV sebesar Rp1.090.718.610, ROI 4,3, Payback Period 8,01 tahun, IRR 24,94%, dan BCR 1,6. Sementara pada skenario kerja sama, NPV tercatat Rp467.711.391, ROI 2,85, Payback Period 9,95 tahun, IRR 17,27%, dan BCR 9. Hasil tersebut menegaskan bahwa manfaat pengembangan lebih besar daripada biaya yang dikeluarkan. Dengan pengelolaan yang sesuai regulasi dan strategi yang tepat, potential loss khususnya pada aspek finansial dapat diminimalisasi sehingga Green Kayen berpeluang menjadi destinasi wisata berkelanjutan.

**Kata kunci:** *Optimalisasi Aset, Green Kayen, Evaluasi*

## ABSTRACT

*This study aims to evaluate the development of the Green Kayen tourist attraction as a form of optimizing village treasury land in Kayen Hamlet, Condongcatur Village, Sleman. The background of the study is based on the ongoing shortcomings in management that have not fully complied with applicable regulations, namely the DIY Governor Regulation No. 24 of 2024 concerning Village Land Utilization. The research method uses Gap analysis to identify gaps between existing and ideal conditions based on management indicators, as well as a SWOT analysis compiled through benchmarking with similar tourist attractions. Social aspects were analyzed using the Social Impact Assessment (SIA) method through a community survey, which showed a positive level of acceptance of the tourism development plan. From a financial perspective, the calculation results indicate that the project is feasible to implement. In the independent management scenario, the NPV was obtained at Rp1,090,718,610, ROI 4.3, Payback Period 8.01 years, IRR 24.94%, and BCR 1.6. Meanwhile, in the collaborative scenario, the NPV was recorded at IDR 467,711,391, ROI 2.85, Payback Period 9.95 years, IRR 17.27%, and BCR 9. These results confirm that the development benefits outweigh the costs. With regulatory-compliant management and the right strategy, potential losses, particularly in the financial aspect, can be minimized, thus enabling Green Kayen to become a sustainable tourism destination.*

**Keywords:** *Asset Optimization, Green Kayen, Evaluation*