

INTISARI

Bangunan eks wisma milik BPKAD Daerah Istimewa Yogyakarta yang berlokasi di Jalan Cik Di Tiro Nomor 08, Terban, Gondokusuman, Kota Yogyakarta, selama lima tahun terakhir tidak lagi difungsikan sehingga berada dalam kondisi *idle* dan justru membebani anggaran pemeliharaan tanpa memberikan kontribusi terhadap penerimaan daerah. Penelitian ini bertujuan menganalisis kelayakan pemanfaatan aset tersebut melalui skema sewa dan Kerja Sama Pemanfaatan (KSP), dengan penentuan alternatif jenis usaha didasarkan pada hasil kuesioner terhadap 100 responden mengenai Prefensi dan potensi pasar, bukan sekadar asumsi peneliti. Hasil kuesioner menunjukkan minat yang tinggi terhadap kehadiran *coffee shop* baru di lokasi penelitian, sehingga *coffee shop* ditetapkan sebagai alternatif yang dikaji lebih lanjut melalui *Pra Feasibility Study* dan *Social Cost Benefit and Analysis* (SCBA). Analisis dilakukan dengan tiga skenario permintaan pasar, yaitu konservatif, moderat, dan optimis. Pada skenario moderat, diperoleh NPV sebesar Rp1.112.878.839, IRR 35,03%, *Payback Period* 3 tahun 8 bulan, dan *Profitability Index* 3,48, dengan *discount rate* 10,53% yang dihitung berdasarkan *Weighted Average Cost of Capital*. Dari sisi penerimaan daerah, skema KSP *coffee shop* memberikan penerimaan bersih bagi BPKAD DIY sebesar Rp5,5 hingga Rp6,0 miliar selama 20 tahun, lebih tinggi dibandingkan skema sewa yang hanya menghasilkan Rp4,7 miliar pada periode yang sama. Hasil SCBA juga menunjukkan kelayakan sosial dengan NPV Sosial Rp2.755.341.645 dan BCR 6,83. Dengan demikian, skema KSP sebagai *coffee shop* merupakan alternatif pemanfaatan yang paling layak diterapkan, baik ditinjau dari aspek finansial, sosial, maupun penerimaan daerah.

Kata kunci: Aset Idle, Kerja Sama Pemanfaatan, *Pra Feasibility Study*, *Coffee Shop*, *Social Cost Benefit and Analysis*

ABSTRACT

The former guesthouse building owned by the Regional Financial and Asset Management Agency (BPKAD) of the Special Region of Yogyakarta, located at Jalan Cik Di Tiro No. 08, Terban, Gondokusuman, has been non-operational for the past five years, leaving it idle while continuing to incur maintenance costs without generating any regional revenue. This study examines the feasibility of utilizing the asset through two schemes, lease (sewa) and Utilization Cooperation (KSP), with the choice of business alternative grounded in a survey of 100 respondents on market Preferences and demand rather than researcher assumption alone. The survey revealed strong interest in a new coffee shop at the site, leading to coffee shop being selected for further assessment through a Pra-Feasibility Study and Social Cost Benefit Analysis (SCBA). Three demand scenarios were analyzed: conservative, moderate, and optimistic. Under the moderate scenario, the project yields an NPV of Rp1,112,878,839, an IRR of 35.03%, a payback period of 3 years and 8 months, and a Profitability Index of 3.48, using a discount rate of 10.53% derived from the Weighted Average Cost of Capital. In terms of regional revenue, the KSP coffee shop scheme generates net income for BPKAD DIY ranging from Rp5.5 to Rp6.0 billion over 20 years, exceeding the Rp4.7 billion produced by the lease scheme over the same period. The SCBA results further confirm social feasibility, with a Social NPV of Rp2,755,341,645 and a BCR of 6.83. These findings indicate that the KSP coffee shop scheme is the most viable utilization alternative, both financially, socially, and in terms of regional revenue generation.

Keywords: Idle asset, Utilization Cooperation (KSP), Pra feasibility study, Social Cost Benefit and Analysis