

## INTISARI

**Tujuan** – Penelitian ini menganalisis penentuan formula penghitungan sewa tanah dan implementasi formula dalam penghitungan potensi PAD Pemerintah Daerah Daerah Istimewa Yogyakarta.

**Metode Penelitian** – Uraian objek penelitian, jenis penelitian dan lingkup penelitian, jenis data, data dan sumber data, teknik pengumpulan data, teknik analisis data, uji validasi dan realibilitas.

**Temuan** – Pemerintah Daerah Daerah Istimewa Yogyakarta sampai saat ini belum melakukan penghitungan penentuan formula dan implementasi formula sewa tanah reklame di sepanjang ruas jalan provinsi baik di Kabupaten Bantul dan Kabupaten Kulon Progo.

**Originalitas** – Salah satu fokus primer dalam penelitian ini ialah aspek draft regulasi pergub mengenai penggunaan dan pemanfaatan bagian-bagian ruas jalan provinsi segera direalisasikan, karena berdasarkan hasil penghitungan Pemerintah Daerah Daerah Istimewa Yogyakarta kehilangan potensi PAD yang setiap tahun mengalami kenaikan.

### *ABSTRACT*

**Objective** – This research analyses land lease calculation formula determination and implementation of the formula in calculating the regional revenue potential of Yogyakarta Special Region (DIY) government.

**Research Method** – Description of research object, research type and research scope, data type, data and data source, data collection technique, data analysis technique, validity and reliability test.

**Findings** – Yogyakarta Special Region government until currently hasn't conducted the calculation to determine the formula and to implement the formula of land lease for billboard placement on provincial roadside areas both in Bantul Regency and Kulon Progo Regency.

**Originality** – One of the primary focuses of this research is that the gubernatorial regulation draft aspect regarding provincial roadside-area use and utilization be immediately realized, because based on land lease calculation results, DIY government loses regional revenue potential which annually increases.