

PENYELESAIAN PIUTANG NEGARA DI KANTOR PELAYANAN KEKAYAAN NEGARA DAN LELANG YOGYAKARTA

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Penyelesaian peran piutang Negara merupakan salah satu aspek penting dari pengelolaan keuangan Negara yang memerlukan perhatian khusus agar dapat terselenggara efektif, efisien, dan bertanggung jawab dalam rangka pembedaan nasional. Penelitian dilakukan untuk mengetahui proses penyelesaian piutang Negara yang dilaksanakan oleh panetia urusan piutang Negara dan kendala yang dihadapi serta solusinya. Metode penelitian pendekatan yuridis empiris. Spesifikasi penelitian bersifat deskriptif –analitis dengan alat pengumpul data wawancara kepada pejabat kantor pelayanan kekayaan dan lelang Yogyakarta. Berdasarkan analisis kualitatif diketahui bahwa proses penyelesaian piutang Negara terdiri dari penyerahan, penerimaan, koreksi dan perubahan besaran piutang Negara, pengembalian piutang Negara, pemanggilan, pembuatan pernyataan bersama, penetapan jumlah piutang Negara, penagihan sekaligus pemberitahuan surat paksa, penyitaan, pelelangan benda jaminan dan /atau barang sitaan, dan pelunasan atau penyelesaian. Kendala yang dihadapi, piutang Negara tidak memiliki batas waktu dan undang-undang tidak menjelaskan mengenai penyitaan barang selain barang jaminan. Disarankan kepada legislator untuk merevisi undang-undang piutang Negara dan ditambahkan aturan tentang batas waktu piutang Negara serta penyitaan barang selain barang jaminan.

Kata kunci : Piutang Negara, Kantor Pelayanan Kekayaan Negara dan Lelang.

*SETTLEMENT OF STATE RECEIVABLES IN THE STATE'S WELTH SERVICE
OFFICE AND AUCTION*

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State receivables settling is one of the important aspects of managing State finances that require special attention to be carried out effectively, efficiently and responsibly in the context of national development. The study was conducted to find out the process of settling State receivables carried out by the State Accountability Committee and the obstacles faced and the solutions. The research method is an empirical juridical approach. The research specification is descriptive-analytical with interview data collection tools to Yogyakarta wealth and service auction officials. Based on qualitative analysis, it is known that the process of settling State receivables consists of submission, receipt, correction and changes in the amount of the State's receivables, repayment of the State's receivables, summons, making joint statements, determining the amount of the State's receivables, billing as well as forced notification, confiscation, auctioning objects and / or confiscated goods, and settlement . Constraints faced are, the management of State receivables has no time limit and the law does not explain the confiscation of goods other than collateral. The solution is to ask the legislator to revise the State Receivables Act and to add rules regarding the time limit for handling the State Receivables and the confiscation of goods other than collateral.

Keywords: State Receivables ,Service Office of State Property and Auction.