

## ABSTRAK

Piutang adalah bagian dari aktiva lancar yang berpotensi menjadi PNBPN apabila dapat ditagih dan lunas. PUPN/DJKN hadir sebagai pengelola piutang Negara/Daerah. Karya tulis ini bertujuan untuk mengetahui realisasi peran pengelola piutang terhadap berkas piutang macet selama tiga tahun terakhir terutama di masa pandemi Covid-19 di Kanwil DJKN Riau, Sumatera Barat, dan Kepulauan Riau. Kanwil DJKN RSK dalam melaksanakan penyelesaian piutang instansi pemerintah mengacu pada Peraturan Menteri Keuangan Nomor 15/PMK.06/2021 tentang Penyelesaian Piutang Instansi Pemerintah yang Diurus/Dikelola oleh Panitia Urusan Piutang Negara/Direktorat Jenderal Kekayaan Negara dengan Mekanisme Crash Program Tahun Anggaran 2021. Data yang digunakan dalam karya tulis ini diperoleh melalui wawancara dan studi kepustakaan. Hasil penelitian menunjukkan bahwa kanwil memiliki peran terhadap produk hukum yang dikeluarkan dan monitoring/evaluasi kinerja KPKNL dibawahnya sama halnya dengan Kanwil DJKN RSK, selain itu belum ada ditemukan realisasi untuk menerbitkan Surat Paksa dan Paksa Badan. Kanwil DJKN RSK menyajikan laporan capaian kinerja tahun 2019-2021, dan data pendukung lainnya, sehingga mengetahui terobosan dan kreatifitas di lapangan dalam upaya mempercepat penyelesaian piutang kanwil tersebut.

**Kata kunci :** PUPN, DJKN, Piutang Negara/Piutang Daerah

### *Abstract*

*Receivables are part of current assets that have the potential to become PNBPN if they can be billed and paid off. PUPN / DJKN is present as the manager of State / Regional receivables. This paper aims to determine the realization of the role of receivables managers on bad receivables files over the past three years, especially during the Covid-19 pandemic in the Regional Office of DJKN Riau, West Sumatra, and Riau Islands. The Regional Office of DJKN RSK in carrying out the settlement of receivables of government agencies refers to the Minister of Finance Regulation Number 15 / PMK.06 / 2021 concerning Settlement of Receivables of Government Agencies Managed / Managed by the Committee for State Receivables Affairs / Directorate General of State Assets with the Mechanism of Crash Program for Fiscal Year 2021. The data used in this paper were obtained through interviews and literature studies. The results showed that the regional office has a role in the legal products issued and the monitoring/evaluation of the performance of the KPKNL under it is the same as the Regional Office of the DJKN RSK, besides that there has been no realization to issue a Forced and Forced Letter of the Agency. The Regional Office of DJKN RSK presents a report on the performance achievements for 2019-2021, and other supporting data, so as to know the breakthroughs and creativity in the field in an effort to accelerate the settlement of the kanwil's receivables.*

**Keywords:** PUPN, DJKN, State/Local Government Receivables