

***Analysis of State Receivable Collection based on Minister of Finance Regulation Number 163/PMK.06/2020 concerning Management of State Receivables at Ministries/Agencies (K/L), State General Treasurer (BUN) and Simple Management by the Committee for State Receivable Affairs (PUPN) at the Service Office State Wealth and Auction (KPKNL) Malang.***

Berlina Yudha Pratiwi, SE., M.S.A., Ak.

**Moh. Jefry Aly Fiqriy**  
***Study Program Public Sector Accounting***  
***Majoring of Agribusiness Management***

**ABSTRACT**

*This study aims to explain the role of Minister of Finance Regulation No. 163/PMK.06/2020 concerning Management of State Receivables at Ministries/Institutions (K/L), State General Treasurer (BUN) and Simple Management by the Committee for State Receivable Affairs (PUPN) in improving the quality of state receivables and in increasing the level of settlement of state receivables at the Malang State Property and Auction Service Office (KPKNL). This study uses a descriptive qualitative method using a case study approach. Data collection procedures used in the form of literature study, interviews and documentation using triangulation techniques. Data analysis techniques used in the form of data reduction, data presentation and Conclusion Drawing / Data Verification. The results of the study show that the Minister of Finance Regulation Number 163/PMK.06/2020 plays a role in increasing the quality of state receivables. In addition, Minister of Finance Regulation Number 163/PMK.06/2020 also plays a role in increasing the level of settlement of state receivables.*

***Keywords : Billing, State Receivable, PMK. 163/PMK.06/2020***