

The Role of RUPBASAN Wonogiri in the Auction Process State Booty to Realize Non-tax revenue

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ABSTRACT

The Wonogiri State Confiscated Goods Storage House (Rupbasan) is one of the government agencies authorized to store and manage state confiscated goods and state confiscation until the auction process is carried out. This study aims to determine the role of the Wonogiri Rupbasan in the auction process for state booty, the obstacles that arise in the Wonogiri Rupbasan in the state booty auction process and efforts to resolve the obstacles in realizing Non-Tax State Revenue. This study uses empirical legal research methods with data collection techniques from interviews and interviews. The results of this study are related to the role of the Wonogiri Rupbasan in the auction process for stolen goods from the state, both from before the auction process until the auction process is carried out. Before being auctioned there is an acceptance process, consisting of research, judgment, documentation, second registration, third management consisting of storage, security, maintenance, rescue, fourth use of Basan and Baran, fifth transfer, finally reporting. For the auction process, the Wonogiri Rupbasan uses an auction system that is displayed to the Ministry of Finance's State Assets and Auction Service Office in carrying out the auction. The Wonogiri Rupbasan prepares state-appropriated goods to be auctioned based on a court decision, puts up and submits a list of auctions, announces them to the public, records the auction winners given by the KPKNL, processes the taking of the auctioned items that have been won. Handling after the auction process is spending and cleaning. In the auction process there are several obstacles, both from internal Rupbasan and external constraints and there are also general obstacles outside the auction process which impact on the quality of the loot to be auctioned as well as efforts to resolve obstacles in the auction process for state loot. Suggestions due to the suboptimal role of the mandate and function of Rupbasan both in the bidding process and managing Basan and Baran, studies, policies and government decisions are needed in making regulations strengthening the sovereignty of Rupbasan. Improving coordination between the Wonogiri Rupbasan and related agencies in implementing the auction process for state loot so that it can run optimally and professionally.

Keywords: Spoiled Object, Confiscated Object, Auction, Rupbasan

INTRODUCTION

The State Storage for Confiscated Objects or Rupbasan is a place to store confiscated objects and confiscated goods from the State for the purpose of saving the value of state assets. Based on Minister of Finance Regulation Number 145/PMK.06/2021 concerning Management of State Confiscated Goods and Regulation of the Minister of Finance of the Republic of Indonesia Number 199/PMK.06/2022 concerning Implementation of State Confiscated Goods Auctions, the State Storage House for Confiscated Objects (Rupbasan) is one of the agencies The

government has the authority to manage state confiscated goods and state confiscated goods until the auction process is carried out. The purpose of protection for confiscated objects and confiscated goods from the State is to "Realize Efforts to Save Assets and State Losses from the results of Crimes to the Auction Process to Contribute to Increasing Non-Tax State Revenues (PNBP) and the State Treasury".

Objects confiscated can also be referred to as State Confiscated Objects (BASAN), namely objects confiscated by Investigators, Public Prosecutors, or certain Officials who because of their position have the authority to confiscate objects and goods in criminal cases for the purposes of evidence in the judicial process. 2 In addition Also known as Confiscated Goods of the State (BARAN)³ are evidence that has obtained legal force but is confiscated for the state which is then executed by means of:⁴

- a. Auctioned for Non-Tax State Revenue and State Treasury.
- b. Transfers / Grants.
- c. Utilization in the framework of carrying out the duties and functions of the state.

With the management of state spoils in Rupbasan, therefore Rupbasan is one of the agencies that plays a role and contributes to Non-Tax State Revenue. Noting the importance of managing state assets as state assets that can be auctioned off by the state to increase non-tax state revenues in the state treasury, the authors are interested in examining how the role in carrying out state booty auctions, the obstacles that arise and efforts to resolve problems in the Wonogiri Rupbasan during the auction.

The formulation of the problems in this research journal are: 1) What is the role of the Wonogiri Rupbasan in the process of carrying out state loot auctions to realize non-tax state revenue?; 2) What are the obstacles that arise in carrying out the auction process for state loot at the Wonogiri Rupbasan?; 3) What are the efforts to resolve the obstacles to the implementation of the auction process for state loot so that non-tax state revenue can be realized?

RESEARCH METHODS

The type of research used in this research is empirical legal research. The type of research above is used considering that the problems studied revolve around the relationship of laws and regulations between the Ministry of Finance and other State Agencies and their relation to their application in practice

This research also includes sociological research. According to Nazir, the sociological method is a method in examining the status of a group of people, an object, a condition, a system of thought or a class of events in the present. The purpose of this sociological research is to make a systematic, factual and accurate description of the facts, characteristics and relationships between the phenomena investigated. The author wants to provide insight specifically to the public about the importance of

managing state booty to realize non-tax state revenue and contribute to the country's economic growth

This research was conducted at Rupbasan Wonogiri., Jl. Ir. Sutami 2 Wonogiri. The time of the research was conducted for 3 (three) months. The research was conducted at RUPBASAN Wonogiri because there was an auction of state loot which was carried out periodically with the State Asset Service Office and Auctions of the Ministry of Finance of the Republic of Indonesia.

RESULTS AND DISCUSSION

Research results

In the process prior to the auction of state loot there was a judicial process in Indonesia, namely a unified system for processing a criminal case, starting from investigative actions, investigations, prosecutions and up to court proceedings with court decisions involving several law enforcers that were passed through in Rupbasan. 7 There are stages of handling the role of the Wonogiri Rupbasan in the auction process of state loot, namely:

Handling of State Confiscated Objects and State Confiscated Goods Prior to the Auction Process.

Reception

Acceptance of Basan and Baran is carried out by officers receiving Basan and Baran when there are shipments or safekeeping from investigators, public prosecutors, courts and officials who have jurisdictional authority together with Basan delivery officers from the party who will deposit them, while the responsibility for receiving Basan and Baran is held by head of Rubasan.

Inside the reception there are:

1) Research and Assessment

In carrying out the research and evaluation, coordinate with the relevant agencies/experts in their fields because the Wonogiri Rupbasan still does not have experts in the field of research or evaluation of Basan and Baran.

2) Documentation

Documentation is carried out at the final stage of the receiving process as one of the evidence and reporting materials that there has been a handover of confiscated goods that have been deposited from the party who entrusted them to Rupbasan Wonogiri and indicates that all administration has been completed.

With the completion of the receiving process, the registration or registration of confiscated goods is continued, in the registration of confiscated goods there is a register book as follows: 9

- 1) Basan Baran Register Book at the level of investigation (police), model RBS1/ Form 10

- 2) Basan Baran Register Book at prosecution level (Rupbasan Wonogiri), model RBS2/Form 11
- 3) Basan Baran Register Book at the first court level (District Court), model RBS3/Form 12
- 4) Basan Baran Register Book at the appellate level (High Court), model RBS4/Form 13
- 5) Basan Baran Register Book at cassation level (Supreme Court), model RBS5/Form 14

Basan and Baran which are stored in storage areas outside Rupbasan are recorded in a special register book:

- 1) Basan Baran Register Book at the investigation (police) level, model RBSK1/ Form 15
- 2) Basan Baran Register Book at prosecution level (Rupbasan Wonogiri), model RBSK2/ Form 16
- 3) Basan Baran Register book at the first court level (District Court), model RBSK3/ Form 17
- 4) Basan Baran Register Book at the appellate level (High Court), model RBSK4/Form 18
- 5) Basan Baran Register Book at cassation level (Supreme Court), model RBSK5/ Form 19

Basan Baran Management

- 1) Storage

The storage officer will classify and place State confiscated objects which will be classified based on their type to be placed in accordance with their respective storage warehouses as follows:10

- a. Basic category general
- b. Precious category bases
- c. Dangerous category bases
- d. Open category base
- e. Basan category of livestock/plants

- 2) Security

The security of Basan and Baran is the responsibility of the Head of Rupbasan, in practice security is carried out by the security team which has the main task of guarding Basan and Baran, apart from that, even though there is already a security team, all employees also participate in maintaining security. Security for confiscated state objects and state confiscated goods is carried out by: 11

- Prevent looting and theft
- Prevent destruction
- Prevent exchange
- Preventing the illegal release of Basan and Baran

With the development of technological advances at the Wonogiri Rupbasan to support supervision of Basan and Baran, security facilities in the form of CCTV camera devices have been installed.

3) Maintenance

Basan and Basan maintenance is carried out in accordance with the nature of each confiscated item because each item has different characteristics and methods of maintenance. Carry out regular supervision and inspection of Basan and Baran and periodically carry out stock taking of all Basan and Baran.

In the Wonogiri Rupbasan carrying out maintenance in a month there are 2 (two) activities that are carried out together as is the case with community service in general but for each day the maintenance or maintenance is carried out by an officer who serves as the manager of the basan baran.

4) Rescue

In an emergency, all Rupbasan employees are required to rescue Rupbasan, especially Basan and Baran, the rescue is carried out in the event of a natural disaster, fire and so on.

The period for the management of Basan in Rupbasan is adjusted to the process of investigation, prosecution and trial.

The use or borrowing of State Confiscated Objects is usually carried out if the party with jurisdiction over said item borrows it for the purposes of investigation, prosecution or court proceedings.

The transfer or it can be said that the transfer of state confiscated objects is carried out because of the delegation process according to the level. There are 2 (two) types of Basan and Baran Mutations, namely Administrative Mutations and Physical Mutations.

Handling of Basan and Baran in Auction Implementation

In the Auction there are 2 (two) types, among others:

- a. Execution Auction is an auction to carry out court decisions/determinations, other documents that are equivalent to that, and/or implement provisions in statutory regulations.
- b. The non-execution auction is divided into two, namely:
 - 1) Mandatory non-execution auction is an auction to carry out the sale of goods which by law are required to be sold by auction.
 - 2) Voluntary non-execution auctions are auctions of goods belonging to the private sector, persons or legal entities/business entities that are auctioned voluntarily.

In the execution auction, it is not only the auction of confiscated goods, but there is also an auction of confiscated objects. Evidence or confiscated goods can be auctioned if the goods are easily damaged or don't last long. The regulations for the auction of state confiscated objects include: 17

a. Auction sales terms:

- 1) Confiscated objects that are easily damaged/rotten.
- 2) Confiscated objects may not be kept until the District Court's decision.
- 3) Maintenance costs are too high.

b. Auction selling procedure:

- 1) As far as possible obtain approval from the suspect/proxy.
- 2) Officials who can carry out auction sales:
 - The level of investigation by investigators.
 - Level of public prosecutor by public prosecutor.
 - The level of judicial examination by the public prosecutor with the permission of the judge. The district court judge has the case at the District Court, the high court judge if the case is at the high court and the Supreme Court Judge if the case is at the Supreme Court.
- 3) The auction is carried out by the State Auction Office (KPKNL).
 - The auction is held at the State auction office.
 - Held consultations with auction office officials with expert officials and law enforcement officials.
 - Witnessed by the suspect/proxy.
 - The results of auction sales of confiscated objects are used as evidence.
 - The auction was witnessed by Rupbasan officers.

With advances in technology, many auction methods now use online auction systems so that bidders do not need to be present at the auction venue by registering account and then make an offer on a predetermined schedule using a computer or laptop connected to the internet. To get an online auction account, simply register on the <https://lelang.go.id/> web page owned by the Directorate General of State Assets, Ministry of Finance of the Republic of Indonesia.

Basically, those who have the authority to execute Barans by way of auction are the KPKNL so that all requests, completeness and conditions as well as the auction committee until the auction is held with RUPBASAN and the responsibility is held by RUPBASAN and KPKNL. If there is an auction for Baran, the KPKNL will coordinate with the Wonogiri Rupbasan to convey information that an auction will be held for Baran in the Wonogiri Rupbasan. The following is the procedure for the auction request carried out by the Wonogiri Rupbasan:

- a. Make a list of goods to be registered for auction
- b. The authorized agency makes an application letter to the appropriate agency in its field to check the condition of the quality and quantity and determine the limit price of the confiscated goods to be auctioned. As an example:
 - 1) For physical identification of motorized vehicles, coordinate with the Department of Transportation.
 - 2) For Timber Checking, coordinate with the Forestry Service
 - 3) For the estimated price of confiscated goods to be auctioned according to the regional price standard, coordinate with the Perindagkop Service and Related Services.

- c. After the limit price of the stolen goods has been formed, the authorized agency forms a committee for the settlement of the spoils, which includes:
 - 1) Chief
 - 2) Secretary
 - 3) Members
- d. The agency authorized to make a permit to sell the auction of the confiscated goods to the completion of the confiscated goods.
- e. The competent authority makes the appointment of the seller for the auction of Loot
- f. If all the documents are complete, the Wonogiri Rupbasan will make a request to carry out the State Confiscated Goods auction to the KPKNL. In 2022 it will happen to be carried out by means of an internet auction because it is carried out using a computer or laptop, each auction participant does not need to be present at that place and at the time of the implementation it can be done anywhere. There are 2 (two) offers:
 - 1) Open bidding or open bidding
 - 2) Close bidding or closed bidding

In 2022 it will be carried out by means of open bidding, the method of open bidding was chosen because it is more effective and efficient in achieving the maximum price according to the capabilities of the participants.

- g. The KPKNL issues a tender schedule.
- h. Advertising through the media that an auction will be held at least 1 (one) week prior to the auction can be through newspapers or other media.
- i. Auction implementation.
The auction is opened by the KPKNL within a specified time based on the implementation letter according to server time. Notification to the auction winner who is then obliged to pay the number of bids that have been won
- j. Get out the auction minutes.

Meanwhile, the role of Rupbasan Wonogiri is to prepare state loot to be auctioned as follows:

- a. Move or position the State's spoils in a place that is easy to reach, see, examine, and do not leave the initial storage warehouse.
- b. Receive and invite related agencies or parties that have been coordinated by the Wonogiri State Rupbasan to check and count state confiscation goods as a basis for determining the limit price for state confiscation goods auctions. Those who check and calculate include:
 - 1) for timber auctions, the Forest Service looks at the condition and calculates the amount of wood based on cubication.
 - 2) for auctions of motorized vehicles, the Department of Transportation conducts physical checks of motorized vehicles.
- c. Put up a list of valid Baran auctions from the Wonogiri State Rupbasan at a strategic place in the Class II Wonogiri Rupbasan environment.

- d. Invite and show the bidders to see the condition of the state confiscated goods according to the auction list (if you want to see).
- e. Data on the auction winners provided by the Wonogiri Rupbasan for data synchronization when taking state loot that has been won in the auction.

Handling of Basan and Baran in Auction Implementation

a. Expenditure

A service for taking auction items that have been won by checking the files and proof of payment of auction invoices. There are 2 (two) types of Basan and Baran expenses, namely:

- Expenditure before a court decision
- Expenditure after a court decision

b. Deletion

In this case the deletion was carried out by the Wonogiri Rupbasan due to the auction process. The deletion process is carried out if it has occurred taking the goods that have been won by the auction winner, of course by checking all the completeness of the collection documents, especially proof of payment that has been deposited into the state treasury in the amount of the auction value of the goods won.

In implementing the tasks at the Wonogiri Rupbasan there are still obstacles encountered, based on collecting data through interviews and participating in activities, the authors describe the obstacles encountered as follows:19

1. Internal Obstacles in the Auction Process

- a. There is no rule that explains the grace period for the auction winner in taking the auction winnings. This makes there is no certainty of a winner in taking auction items, some are fast, some are slow, if it is slow, it will result in additional maintenance costs, besides that, due to limited space, the process of safekeeping of state confiscated goods at the police and at the Wonogiri Rupbasan is delayed.
- b. Unable to select items that should be auctioned first based on conditions. Because based on the rules, the authority to decide whether to auction it rests with the Wonogiri Rupbasan.
- c. With limited space, it is difficult for the Rupbasan Wonogiri to display the items to be auctioned in detail, so that it is difficult for auction participants to see the condition of the items to be auctioned one by one.

2. External Constraints in the Auction Process

- a. The occurrence of failed auctions due to human error in the use of online auction systems, one way of auctioning is to input the data to be auctioned into the system based on the auction minutes by the authorized party. In Wonogiri Rupbasan never experienced auction failure. After coordinating with the competent authority, it turned out that there was an error in inputting the auction schedule so that the participants did not know about

this, the participants only knew the schedule stated in the announcement. Having a failed auction causes state losses due to additional maintenance costs until the next auction process.

- b. There was a server down during the auction.
 - c. Lack of knowledge or understanding of prospective bidders in the implementation of the auction.
3. General Constraints
- a. Lack of human resources to handle Basan Baran.
 - b. In the transfer or change of status from Basan to Baran in the Wonogiri Rupbasan it rarely occurs due to delays and lack of conveying the change in status.

Efforts of Rupbasan Wonogiri in facing obstacles:

1. In the absence of a grace period for taking the auction, the Wonogiri Rupbasan requested a list of auction winners from the Wonogiri Rupbasan by providing an explanation so that the won auction could be taken immediately.
2. Unable to determine what will be auctioned, the Wonogiri Rupbasan makes a letter of recommendation for the priority list to be auctioned to the competent authority.
3. Due to the limited space to display the items to be auctioned in detail, what was done was to document through photographs of each item taken from various angles.
4. If there is a failed auction, the Wonogiri Rupbasan will make a recommendation letter to the competent authority for the item to be rescheduled for the next auction.
5. If the prospective participant does not understand the auction procedure, the Wonogiri Rupbasan will post a route or method for participating in the auction and notify him directly.
6. In terms of Human Resources, the Wonogiri Rupbasan submits an application for additional staff by attaching an analysis of the need for both the number and educational formation through the Republic of Indonesia's state personnel agency every year.
7. Whereas in the status of both Basan and Baran, Rupbasan Wonogiri participates in overseeing the judicial process and always coordinates with the competent authority so that in reporting or changing the status of Basan and Baran it is not late or there is no difference from the actual status.

CONCLUSION

Based on the description above, it can be concluded that the task of Rupbasan Wonogiri from before the auction process was to manage well in caring for, maintaining, and serving and succeeding the auction process and handling after the implementation of the auction of state spoils.

- a. Handling before the auction of State Confiscated Goods starts from:

- 1) Acceptance of Basan and Baran by conducting documentation assessment research.
 - 2) Registration to record data or record in a register book in accordance with existing rules or operational guidelines and to label Basan and Baran.
 - 3) management of Basan and Baran by storing it in a storage warehouse according to the goods, after storage, security or maintenance of Basan and Baran is carried out, maintenance is still in one management chain with the aim that Basan and Baran remain in good condition and their economic value does not decrease until the auction process. When the rescue arrives, it is inseparable from maintenance by saving Basan and Baran from damage in the event of a natural disaster or destruction by irresponsible humans. Basan management period in Rupbasan adjusted to the process of investigation, prosecution, trial.
 - 4) Transfers, there are administrative and physical transfers, for administrative purposes such as the delegation of case files that change the status of the state's Basan and Baran while the physical ones are borrowed by the competent jurisdiction for the process of investigation, prosecution and trial.
- b. The role of the Wonogiri Rupbasan in handling the implementation of the State Confiscated Goods auction is
- 1) Participate in the successful implementation of the auction organized by the Wonogiri Rupbasan accompanied by the KPKNL, even though they are not included in the list of the auction committee, the Wonogiri Rupbasan indirectly participates and participates in the auction process by maintaining and caring for the economic value of Basan and Baran. decrease.
 - 2) Carry out the process of preparing Basan and Baran to be auctioned.
- c. The role of Rupbasan Wonogiri in handling after auction of State Confiscated Goods, namely:
- 1) Expenses
Retrieval of auction items that have been won by checking the documents and proof of payment of auction bills.
 - 2) Removal
The write-off process is carried out if the item won by the auction winner has been taken, of course by checking all the completeness of the collection documents, especially the proof of payment that has been deposited into the state treasury in the amount of the auction value of the item won.
The obstacle experienced by the Wonogiri Rupbasan is Human Resources (HR), which can be said to be lacking, both in quantity and quality. Inadequate facilities and infrastructure, both from the inappropriate building which was originally an employee's official

residence, was transformed into an office with the Basan and Baran storage warehouses which were not too large, so the presentation of goods to be transported was not optimal. There is a delay in submitting a change of status from the authorities. Wonogiri Rupbasan has the authority to receive, care for, manage and guard not to auction Basan or Baran.

From the conclusions above from the author there are suggestions, including the following:

1. Employees at the Wonogiri Rupbasan must have high morale with all the limitations that exist. It should be underlined that carrying out the task of managing Basan and Baran in Rupbasan is not only a job but also a form of service to the community, nation and state. Apart from that, it also safeguards state assets resulting from criminal acts that have economic value which will then be auctioned off for the state, indirectly helping reduce state losses caused by criminal acts by trying to maintain the economic value of Basan and Baran so that they do not experience a decrease in value.
2. To improve and establish good cooperation and to get attention, you should always coordinate with related agencies and participate in activities between related agencies so that they are better known and better understood. It is necessary to understand that the amount of state assets resulting from criminal acts is very large. If proper management is not carried out, what will happen to Basan and Baran, which have high value, will experience a decrease in value or even be misused by unauthorized parties.
3. In terms of auction authority, because the legal basis is clear, the Wonogiri Rupbasan should always coordinate with relevant agencies to convey the latest conditions and recommend that Basan and Baran should be auctioned off in the near future if it is not possible to carry out storage and maintenance any longer.

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