

## Internal control pada proses authorization for expenditure afe di KSO Pertamina EP PT X group = Internal control on the authorization for expenditure afe process at KSO Pertamina EP PT X group

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### Abstrak

Laporan ini dibuat untuk menganalisa internal control pada proses Authorization for Expenditure (AFE) yang dilaksanakan oleh KSO-Pertamina EP. Tahap-tahap persiapan dan pelaksanaan proses AFE adalah Pengajuan Rencana Kerja & Anggaran ke PT. Pertamina EP, Pengajuan & Pembahasan Work Program & Budget (WP & B), Pengajuan Authorization for Expenditure (AFE) ke PT. Pertamina EP, Open Tender dan Pengadaan oleh Supplier, Place Into Service (PIS), Pembahasan & Persetujuan Close Out Authorization for Expenditure (AFE), Close Out Recovery & Non Recovery. Pembahasan akan mengungkapkan gambaran proses AFE, komponen pengendalian internal, kendala yang timbul dalam setiap tahapan proses AFE, risiko yang dihadapi perusahaan, dan pengendalian untuk mencegah atau meminimalisir risiko pada proses AFE. Selama proses perencanaan pengeluaran, pengajuan anggaran, pelaksanaan proyek, hingga pengajuan cost recovery selalu melalui diskusi dan persetujuan dengan Pertamina EP dengan terlebih dahulu melalui proses otorisasi dengan pihak yang berwenang di internal KSO PEP-PT X Group.

*This report describes about analyze the internal control process Authorization for Expenditure (AFE) conducted by KSO-Pertamina EP. Stages of preparation and implementation of the AFE is a Work Plan & Budget Submission to the PT. Pertamina EP, Filing & Discussion Work Program and Budget (WP & B), Filing Authorization for Expenditure (AFE) to PT. Pertamina EP, Open Tender and Procurement by supplier, Place Into Service (PIS), Discussion and Approval Close Out Authorization for Expenditure (AFE), Close Out Recovery & Non Recovery. Pembahasan will reveal a picture of the AFE, the components of internal control, constraints arising AFE in every stage of the process, the risks facing the company, and controls to prevent or minimize the risk to the AFE. During the process of planning expenditures, budget submission, project implementation, until the filing cost recovery is always through discussion and agreement with Pertamina EP with the first authorities in the internal KSO PEP-PT X Group.*