

Kewenangan melakukan pengawasan terhadap cost recovery yang diajukan oleh kontraktor kontrak kerja sama (KKKS) migas setelah dibubarkannya BP migas melalui putusan mahkamah konstitusi Nomor 36/PUU-X/2012 = Supervision authority against proposed cost recovery by production sharing contract PSC party after the dissolution of bpmigas through constitutional court decision no 36/PUU-X/2012

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Abstrak

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SKK MIGAS yang merupakan perubahan dari organisasi BPMigas setelah diputus oleh Mahkamah Konstitusi dengan Putusan Nomor 36/PUU-X/2012 dan melalui Peraturan Presiden Nomor 9 Tahun 2013 lahirlah organisasi SKK Migas. SKK Migas sebagai penyelenggara pengelolaan Kegiatan Usaha Hulu Migas mempunyai peran yang sangat penting. Salah satu peran tersebut adalah dalam hal kaitannya dengan pengawasan / pemeriksaan pengajuan biaya operasi yang dapat dikembalikan (cost recovery) yang diajukan oleh Kontraktor Kerja Sama (KKKS) Migas. Yang menjadi permasalahan adalah bagaimana konsep kewenangan dalam penghitungan cost recovery Migas? Serta bagaimana mekanisme pengawasan tentang Besaran cost recovery yang diajukan KKKS. Bentuk penelitian ini adalah yuridis normatif dengan jenis data yang digunakan adalah data sekunder. Kesimpulannya adalah penghitungan cost recovery yang diajukan oleh KKKS harus mendapat persetujuan dari Kepala SKK Migas yang sebelumnya dilakukan analisa dan evaluasi oleh Divisi Pemeriksaan Biaya Operasi Deputi Pengendalian Keuangan. Mekanisme pengawasannya dengan dilakukan Audit pada tahap perencanaan, pelaksanaan dan pada tahap akhir.

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ABSTRACT

SKK MIGAS Organization which is a change from BP Migas organization after being shutdown by the Constitutional Court Decision No. 36/PUU-X/2012 and through Presidential Decree No. 9 of 2013 was born SKK MIGAS organization. SKK MIGAS was organize Oil and Gas Upstream management has a very important role. One such role is to supervision / examination / audit operating costs can be refunded (cost recovery) to the government filed by the Cooperation Contract (PSC) of oil and gas . The problem is how the concept of authority in the calculation of the cost recovery? And how the monitoring mechanism of the magnitude of the proposed PSC cost recovery. This research is used normative juridical with the type of data used is secondary data . The conclusion is counting the cost recovery filed by the PSC to approval of the Head of SKK MIGAS previously performed analysis and evaluated by Operation Cost Audit Division

Deputy of Financial Management. Audit mechanism to be done at the planning (preaudit), implementation (current audit) and at the final stage (post audit)., SKK MIGAS Organization which is a change from BP Migas organization after being shutdown by the Constitutional Court Decision No. 36/PUU-X/2012 and through Presidential Decree No. 9 of 2013 was born SKK MIGAS organization. SKK MIGAS was organize Oil and Gas Upstream management has a very important role. One such role is to supervision / examination / audit operating costs can be refunded (cost recovery) to the government filed by the Cooperation Contract (PSC) of oil and gas . The problem is how the concept of authority in the calculation of the cost recovery? And how the monitoring mechanism of the magnitude of the proposed PSC cost recovery. This research is used normative juridical with the type of data used is secondary data . The conclusion is counting the cost recovery filed by the PSC to approval of the Head of SKK MIGAS previously performed analysis and evaluated by Operation Cost Audit Division Deputy of Financial Management. Audit mechanism to be done at the planning (preaudit), implementation (current audit) and at the final stage (post audit).]