

# Analisis dampak penggunaan metode gross split terhadap proses evaluasi biaya operasi kontraktor dan penerimaan migas bagian negara = Analysis on impact of gross split method to the process of evaluating contractor operating cost and oil and gas state revenue

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## Abstrak

Penelitian ini menganalisis dampak perubahan skema bagi hasil gross split terhadap proses evaluasi biaya operasi kontraktor dan proses administrasi penerimaan migas bagian negara (PNBP Migas). Penelitian dilakukan melalui studi literatur dan wawancara kepada narasumber dari SKK Migas dan Direktorat Penerimaan Negara Bukan Pajak (PNBP)-Kementerian Keuangan. Penelitian dampak gross split ini berfokus pada tiga aspek, yaitu pengawasan dan pengendalian biaya operasi, penganggaran penerimaan migas dalam APBN, dan administrasi PNBP Migas. Hasil penelitian menunjukkan bahwa aspek pengawasan dan pengendalian terhadap kontraktor gross split tidak lagi berfokus pada biaya operasi kontraktor karena tidak ada lagi cost recovery. Sementara itu, biaya operasi hanya sebagai pengurang pajak penghasilan sehingga pengawasan dan pengendalian beralih dari Direktorat PNBP ke Direktorat Jenderal Pajak. Penganggaran penerimaan migas dalam APBN tidak lagi memperhitungkan cost recovery sehingga selisih antara target dan realisasi penerimaan dapat diminimalkan. Dari sisi administrasi gross split, PNBP Migas lebih mudah diadministrasikan karena pemerintah tidak lagi menanggung pembayaran kewajiban kontraktual kepada pihak terkait dan PNBP SDA Migas dapat diakui lebih awal tanpa diperhitungkan terlebih dahulu dengan pencadangan atas kewajiban kontraktual.

<hr>This study analyzes the impact of changes to the gross split scheme on the process of evaluating contractor operating costs and the administration process of state oil and gas non-tax revenue (PNBP Migas). The study was conducted through literature studies and interviews with resource persons from SKK Migas and the Directorate of Non-Tax State Revenues (Direktorat PNBP) - Ministry of Finance. This study focuses on the impact of gross split to three aspects, namely supervision and control of operating costs, budgeting of oil and gas revenues in the state budget, and administration of oil and gas PNBP. The results showed that the aspects of supervision and control of gross split contractors no longer focused on contractor operating costs because there was no cost recovery. Meanwhile, operating costs only become a deduction from income tax so that supervision and control shifts from the Direktorat PNBP to the Directorate General of Taxes. Budgeting of oil and gas revenues in the APBN no longer takes into account cost recovery so that the difference between the target and realization of revenues can be minimized. In terms of gross split administration, PNBP Migas is easier to administer because the government no longer bears the payment of contractual obligations to related parties and Oil and Gas Natural Resources PNBP Migas can be recognized earlier without being calculated in advance with the provision of contractual obligations.