

Pembagian Revenue Production Sharing Contract pada PT. PR = Revenue division in the production sharing contract in PT. PR

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Abstrak

Dalam Production Sharing Contract (PSC), PT. PR sebagai kontraktor memiliki kewajiban untuk memberikan laporan aktivitas bisnisnya kepada Badan Pelaksana Kegiatan Usaha Hulu Minyak dan Gas Bumi (BP Migas). Dalam laporannya ini terdapat perhitungan pembagian revenue antara kedua entitas. Pembagian revenue berupa perhitungan Equity to be Split (ES) dan Contractor's Share (CS). Perhitungan ES menggunakan rumus

$$ES = \frac{TL - FTP - CR}{2} + IC$$
 dan CS menggunakan rumus

$$CS = \frac{TL - FTP - CR}{2} + IC$$
 dengan TL adalah Total Lifting, FTP adalah First Tranche Petroleum, CR adalah Cost Recovery, dan IC adalah Investment Credit. Setelah dilakukan perhitungan, maka PT. PR menyajikannya dalam bentuk Financial Quarterly Report (FQR) yang dilaporkan setiap tiga bulan.

.....In the Production Sharing Contract (PSC), PT. PR as a contractor has the obligation to provide its business activity reports to the Oil and Gas Upstream Regulator and Implementing Agency (BP Migas). In this report there is a calculation of the division of revenue between the two entities. The division's revenue in the form of calculation Equity to be Split (ES) and the Contractor's Share (CS). Calculation using the formula

$$ES = \frac{TL - FTP - CR}{2} + IC$$
 and

$$CS = \frac{TL - FTP - CR}{2} + IC$$
 with TL is Total Lifting, FTP is the First Tranche Petroleum, CR is the Cost Recovery, and IC is the Investment Credit. After doing the calculations, then the PT. PR presented in the form of Quarterly Financial Report (FQR) are reported every three months.