

# Identifikasi kerugian keuangan negara dalam dugaan proyek fiktif yang dibebankan pada operating cost recovery dalam production sharing contract (kasus bioremediasi PT. Chevron Pacific Indonesia) = An identification of state financial loss in the alleged fictitious project charged on operating cost recovery in production sharing contract (a review of bioremediation case of PT. Chevron Pacific Indonesia)

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## Abstrak

Skripsi ini membahas mengenai dua permasalahan. Pertama, mengenai ruang lingkup operating cost recovery dalam Production sharing contract merupakan masuk kedalam ruang lingkup keuangan negara atau tidak. Kedua, jika sebuah proyek diduga fiktif dan biaya proyek dibebankan pada operating cost recovery dapat dikatakan sebagai kerugian keuangan negara atau tidak menurut Pasal 1 angka 12 UU No. 1 Tahun 2004 Tentang Perbendaharaan Negara. Berdasarkan hal tersebut, kasus bioremediasi PT. Chevron Pacific Indonesia menjadi objek dalam penelitian skripsi ini. Kasus bioremediasi ini diduga merugikan keuangan negara oleh aparat penegak hukum. Namun, ketidak cermatan aparat penegak hukum mengatakan kasus ini sebagai kerugian keuangan negara penting untuk diteliti dan dianalisis dengan cermat.

<hr>This thesis will cover two problems: First, whether the scope of operating cost recovery in the Production sharing contract is to be considered as the scope of state financial scope or not; Second, if an allegedly fictitious project and project costs are charged to the operating cost recovery can be regarded as the country's financial losses or not, according to Article 1 no. 12 of Law No. 1 Year 2004 on State Treasury. Based on this, the case of bioremediation of PT. Chevron Pacific Indonesia become the object of study of this thesis. This bioremediation case is allegedly cost the state finance loss by law enforcement officers. However, the incautious act of law enforcement officials' by saying this case as a state financial loss is important to be researched and analyzed further.