

ABSTRACT

The mining activities in Mempawah has become wider. One of the activities is granite mining in Mempawah. The potential of granite is quite large in Mempawah. Granite quarry materials which are economically valuable and feasible attract the investors to invest their stock. Therefore, the mining sector is expected to be the main supporting regional economy, especially the increase in local revenue.

The potential granite resource in Mempawah researched by the writer, the distribution of Granite exist only in Sub-district of Sungai Pinyuh with the number of 232.857.527 tons, , Sub-district of Anjungan with a number of 50.333.733 tons, Sub-district of Sungai Kunyit with the number of 179.478.762 tons with the total 462.670.022 tons. The potential of granite resource cannot be separated from the use of granite itself, some of the utilization of granite has a certain quality requirements, the utilization need to adjust to the existing quality of granite. The granite mining activities have been conducted by company over the last 4 years (2015, 2016, 2017, and 2018) with the carrying amount of 1.749.738 tons. The activities for environmental management have been on reclamation guarantee costs of Rp. 857.797.493,- and postmining guarantee costs of Rp 1.411.063.715,- with the total Rp. 2.268.861.208,-.

The preparation of the balance sheet resources of granite in Mempawah follows the SNI 19-6728.4-2015 Balance Natural Resource Minerals. The stages of preparation of an inventory of potential resources of granite in Mempawah, this inventory becomes the data assets after the initial resource is multiplied by the price sell of granite at the moment. The utilization or granite production will fill the liabilities column after multiplied by the current price of granite. The value of existing assets then deducting the value of liabilities to get the value of the final balance sheet of granite resource. The research results show that the balance of potential granite resource in Mempawah acquired asset value of Rp 30.073.551.365.000,- and liabilities of Rp 29.259.750.000,- obtained the final balance of granite resource Rp 30.044.291.615.000,- in 2018. These results show that there is an increase in the potential of the granite mining sector in increasing the local revenues in Mempawah if it is managed properly.