

ANALYSIS OF THE EFFICIENCY OF SBK IMPLEMENTATION IN PERFORMANCE-BASED BUDGETING AT WITNESS AND VICTIM PROTECTION AGENCY

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Abstract. *This study aims to analyze the level of efficiency in implementing the Output Cost Standard (OCS) at the Witness and Victim Protection Agency using Data Envelopment Analysis (DEA). DEA analyzes the efficiency levels of input and output variables in the application of OCS in supporting the implementation of Performance-Based Budgeting at the Witness and Victim Protection Agency for the years 2023-2025. The input variables examined in this study are budget realizations based on SBK, broken down by type of expenditure, while the output variables used in this study include performance achievements or output realizations generated by work units. This study was conducted in two stages, with the first stage using a quantitative method to measure the level of efficiency in the implementation of SBK with DEA based on Constant Return to Scale (CRS). The second stage was conducted to develop strategies for improving the efficiency of SBK use using a qualitative method, namely through FGD or Focus Group Discussion. The results of the study show that the implementation of SBKK at the Witness and Victim Protection Agency is already quite efficient, with an average efficiency value approaching 1 (one). There are two SBKKs that have been implemented efficiently and provide optimal output improvements, namely, SBK for Witness and Victim Application Receipt and Review Services and SBK for Witness and Victim Rights Fulfillment Services for Corruption and Money Laundering Crimes. Meanwhile, there are six SBKKs that have not been implemented efficiently, namely the SBKK for Services for the Fulfillment of the Rights of Witnesses and Victims of Terrorism Crimes, the SBKK for Services for the Fulfillment of the Rights of Witnesses and Victims of Serious Human Rights Violations Crimes, the SBKK for Services for the Fulfillment of the Rights of Witnesses and Victims of Trafficking in Persons Crimes, SBKK Services for the Fulfillment of the Rights of Witnesses and Victims of Crimes of Violence Against Women and Children, and SBKK Services for the Fulfillment of the Rights of Witnesses and Victims of Other General Crimes. Based on the results of the efficiency measurement, the strategies that need to be implemented to improve the efficiency of SBKK implementation in supporting performance-based budgeting include the formulation and readjustment of more detailed and segmented cost standards based on regional and local conditions, the development of SBK based on case type and intensity, education and change in the perception of budget users, and the strengthening of regulations and institutions.*

Keywords: *Budget Efficiency; Data Envelopment Analysis; Output Cost Standards; Performance-Based Budgeting*

1. INTRODUCTION

Law No. 17 of 2003 on State Finances stipulates that the budgeting system is supported by three main pillars, namely unified budgeting, medium-term expenditure framework, and performance-based budgeting. Furthermore, performance-based budgeting is implemented using three instruments: performance indicators, cost standards, and performance evaluation. The use of these three instruments is regulated in Government Regulation (GR) No. 90 of 2010 on the Preparation of Work Plans and Budgets for Ministries/Agencies (RKA K/L).

Performance-based budgeting, simply defined as the linkage between funding and outcomes, requires a costing method focused on strengthening output costs (output costing). At this point, the role of cost standards becomes strategic in achieving performance-based budgeting. Thus, the application of cost standards has undergone a

transformation to address the dynamic changes and challenges in national financial management.

The application of cost standards is regulated by Government Regulation No. 90 of 2010. Cost standards have two positions: Input Cost Standards (SBM) at the input level and Output Cost Standards (SBK) at the activity output level. Output cost standards are cost indices set to produce one volume of output. Understanding output cost standards is crucial for financial managers in government units, particularly those involved in planning and budgeting. A good understanding of the concept of output cost standards will help produce higher-quality budgeting documents (Kusuma et al., 2019).

Not only important as a planning document, SBK is also important in the implementation of performance-based budgeting (Kusnadi, 2023). SBK is considered important as a tool for budget efficiency in achieving optimal unit output or performance targets. Performance-based budgeting is based on clear objectives and performance targets for the use or input of resources (budget).

The Witness and Victim Protection Agency (LPSK), as a state institution with special authority to provide witness and victim protection services in Indonesia, has developed several output cost standards specifically applicable within the LPSK to support performance-based budgeting and strive for budget efficiency in achieving the output of providing witness and victim protection services in Indonesia. The development of these Special Output Cost Standards (SBKK) aims to ensure that the receipt and review of applications, case handling, provision of protection, and fulfillment of the rights of witnesses and victims have clear standards and can achieve effective and efficient public service delivery.

During the 2022-2025 period, the LPSK has issued a total of 31 SBKKs, with the following breakdown: 1 SBKK in 2022, 8 SBKKs in 2023, 12 SBKKs in 2024, and 10 SBKKs in 2025. During this period, the implementation of SBKKs in witness and victim protection institutions has never been evaluated for its efficiency and effectiveness in achieving witness and victim protection performance targets. Based on the latest data, for SBKKs directly targeting public services to the community, in 2024 there were 8 SBKKs with budget implementation nearing 100%. However, when examining the output produced compared to the targeted output, in 2024 there were 7 SBKK with a significant gap between output realization and targets, while 1 SBKK only achieved 69% of the target but had already reached 99% budget realization. This disparity raises questions about the implementation of SBKK at LPSK and its impact on output achievement as part of performance-based budgeting.

Table 1. Comparison of SBKK Performance Realization
with SBKK Performance Targets at LPSK for 2024

No.	LPSK Special Output Cost Standard	Cost Unit/Output	Budget	Budget Realization	Performance Target	Performance Realization
1.	Reception and Review Services for Witness and Victim Applications	34.885.000	13.954.000.000	13.938.381.900	400	10.217
2.	Services for the fulfilment of the rights of witnesses and victims of terrorist crimes	59.770.000	4.183.900.000	3.885.816.625	70	140
3.	Services for the fulfilment of the rights of witnesses of corruption and money laundering crimes	57.632.000	2.881.600.000	2.558.137.660	50	2.017
4.	Services for the fulfilment of the rights of witnesses and victims of serious human rights crimes	59.644.000	4.592.588.000	4.241.415.892	77	1.328
5.	Services for the fulfilment of the rights of witnesses and victims of human trafficking crimes	58.720.000	6.400.480.000	5.547.997.783	109	642
6.	Services for the fulfilment of the rights of witnesses and victims of crimes of violence against women and children	57.790.000	9.650.930.000	8.629.696.370	167	1.341
7.	Services for the fulfilment of the Rights of Witnesses and Victims of Torture	58.720.000	4.169.120.000	4.004.480.976	71	49
8.	Services for the fulfilment of the Rights for Witnesses and Victims of Other General Crimes	57.190.000	7.720.650.000	6.573.223.163	135	343

(Source: LPSK, 2025)

The imbalance among budget realization, performance targets, and realized performance along with budget realization within LPSK's SBKKs makes it highly relevant

to examine the efficiency of SBK implementation in performance-based budgeting at LPSK. Beyond measuring the efficiency level of SBK utilization, this study also aims to evaluate SBK implementation and to develop strategies to improve SBK implementation efficiency at the Witness and Victim Protection Agency.

2. LITERATURE REVIEW

2.1 Performance-Based Budgeting

Performance-based budgeting is an approach in the national expenditure planning system that clearly shows the link between funding allocation and the performance expected from that allocation, while also considering efficiency in achieving such performance. Haspiarti (2012) explains that performance-based budgeting is a budgeting system that emphasizes the relationship between the budget (input) and the outputs and outcomes expected from programs and activities, including efficiency in achieving those outputs and outcomes. According to Kurrohman (2013), performance-based budgeting is developed to address various weaknesses found in traditional budgeting, with an emphasis on the concept of value for money.

The key characteristics of performance-based budgeting are as follows:

- a. Classifying budget accounts based on functions, activities, organizational units, and expenditure details.
- b. Investigating and measuring activities to obtain maximum efficiency and cost standards.
- c. Basing future budgets on standard unit costs multiplied by the estimated number of activity units to be carried out in the given period.

Verasvera (2016) explains that after the implementation of performance-based budgeting, several advantages emerged, including:

- a. Allowing the delegation of authority in decision-making.
- b. Encouraging participation and motivating work units through a factual proposal and budget evaluation process.
- c. Supporting planning functions and sharpening decision-making.
- d. Enabling optimal fund allocation based on the efficiency of work units.
- e. Preventing wastefulness.

2.2 Output Cost Standard (SBK)

SBK refers to the monetary cost established to produce an output (or sub-output). SBK can consist of: (1) Output cost index, which is SBK to produce one unit of output. (2) Total output cost, which is SBK to produce the total volume of output. The preparation of SBK is carried out at the output/sub-output level in accordance with the tasks and functions of a ministry/agency (K/L).

Outputs/sub-outputs proposed as SBK must meet several criteria:

- a. Recurrent in nature.
- b. Having clearly defined and measurable types and units.
- c. Having clear components/stages.

In the budgeting process, SBK serves the following functions:

- a. As the upper limit that cannot be exceeded.
- b. As a reference for forward estimates.
- c. As material for calculating indicative ceilings for ministries/agencies.
- d. As a reference for the preparation of SBK for similar outputs in other ministries/agencies.

In the context of budget implementation, SBK functions as an estimate (forecast) that can be exceeded due to changes in components/stages and/or the use of cost standards influenced by market prices.

In preparing SBK, the inclusion of components/stages is necessary in order to determine:

- a. The process of achieving the output/sub-output to be produced.
- b. The relevance of these components to the achievement of the output/sub-output, in terms of both volume and quality.
- c. The interrelation and coherence among the stages to support output/sub-output achievement.

Article 1 of the Minister of Finance Regulation (PMK) No. 71/PMK.02/2013 on Guidelines for Cost Standards, Cost Structure Standards, and Indexation in the Preparation of Work Plans and Budgets for State Ministries/Agencies, defines Output Cost Standard (SBK) as the amount of cost set to produce an output/sub-output.

SBK includes: General Output Cost Standards (SBKU), which apply to multiple or all ministries/agencies (K/L). Special Output Cost Standards (SBKK), which apply to a specific ministry/agency. The types of SBKK are divided into two categories: (i) Output Index SBKK, which is SBKK to produce one unit of output. (ii) Total Output Cost SBKK, which is SBKK to produce the total volume of output. The preparation of SBKK is conducted at the output/sub-output level relevant to the tasks and functions of the ministry/agency (K/L). The criteria for preparing SBKK include: outputs or sub-outputs proposed as SBKK must be recurrent, have clear and measurable types and units, and have well-defined components/stages.

The functions of Output Cost Standards include:

- 1) Acting as the upper limit that cannot be exceeded.
- 2) Serving as a reference for forward estimates.
- 3) Providing a basis for calculating indicative ceilings for ministries/agencies.
- 4) Serving as a reference for developing SBK for similar outputs across different ministries/agencies.

In the context of budget execution, SBKK serves as an estimate of costs, which can be exceeded due to changes in components/stages and/or the use of cost units influenced by market prices. Cost amounts may be exceeded by considering the availability of budget allocations, economic principles, efficiency, and effectiveness, as well as procurement processes in accordance with legal regulations. If cost changes require a budget revision, its implementation must refer to the PMK on Budget Revision Procedures.

2.3 Data Envelopment Analysis (DEA)

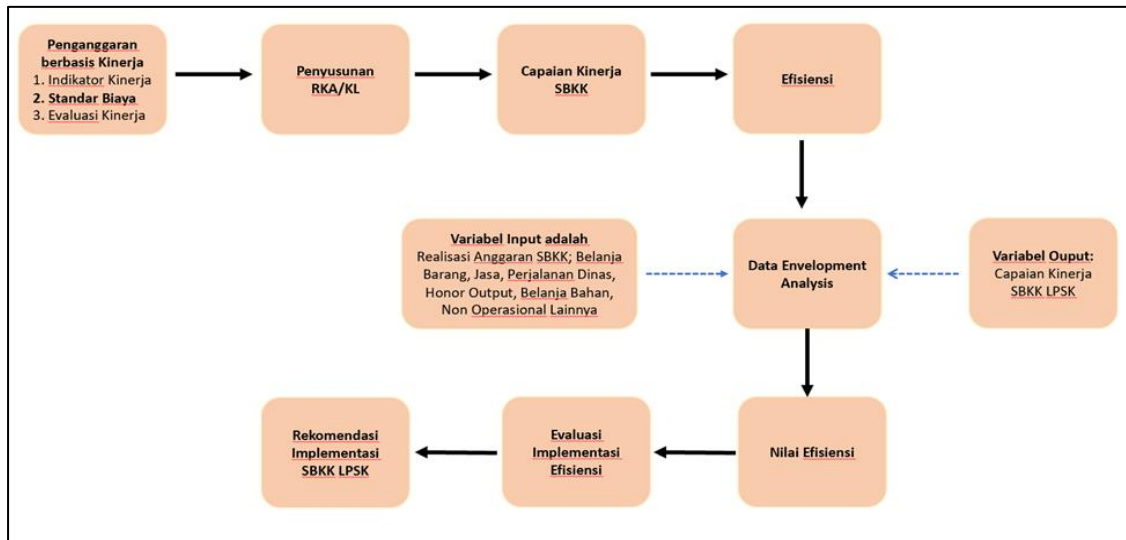
One of the performance evaluation methods used to measure performance is Data Envelopment Analysis (DEA). Indrawati (2009) defines DEA as follows: "DEA is a methodology used to evaluate the efficiency of a decision-making unit (work unit) that is responsible for utilizing a number of inputs to obtain the targeted output."

DEA is a non-parametric approach to performance evaluation that uses linear programming techniques as its foundation. The linear programming model in DEA involves multiple inputs and outputs to generate an efficiency score for each observation. DEA evaluates the performance of Decision Making Units (DMUs). The core of the analysis lies in the evaluation of the relative efficiency of comparable DMUs. Some advantages of the DEA method include:

- 1) The ability to accommodate multiple inputs and outputs.
- 2) No need for assumptions regarding the functional relationship between input and output variables.
- 3) DMUs are compared directly with their peers.
- 4) Inputs and outputs can have different units of measurement.

2.4 Conceptual Framework

The conceptual framework in this study can be described as illustrated in Figure below:



3. RESEARCH METHODS

In this model, an efficiency measure is introduced for each DMU, which is the maximum ratio between the weighted output and the weighted input. Each weight value used in this ratio is determined under the constraint that the same ratio for every DMU must be less than or equal to 1 (one). This approach reduces multiple inputs and outputs into a “virtual” input and “virtual” output, without requiring any initial determination of weight values.

The efficiency values of DMUs are calculated using the DEAP (Data Envelopment Analysis Program) Version 2.1 software. The evaluation is conducted on 8 SBKKs selected because they directly target outputs related to LPSK's core duties and public services, namely: Reception and Review Services for Witness and Victim Applications, SBK for Services for the fulfillment of the rights of witnesses and victims of terrorist crimes, SBKK for Services for the fulfillment of the rights of witnesses of corruption and money laundering crimes, SBKK for Services for the fulfillment of the rights of witnesses and victims of serious human rights crimes, SBKK for Services for the fulfillment of the rights of witnesses and victims of human trafficking crimes (TPPO), SBKK for Services for the fulfillment of the rights of witnesses and victims of crimes of violence against women and children, SBKK for Services for the fulfillment of the Rights of Witnesses and Victims of Torture, and SBKK for Services for the fulfillment of the Rights for Witnesses and Victims of Other General Crimes.

According to Hollander (2004), FGD is an activity aimed at exploring a specific issue or phenomenon through discussions among a group of individuals, focusing on shared activities to reach a collective understanding. The participants in the discussion group interact by talking, asking questions, and providing comments to each other about their experiences or opinions regarding a social issue or problem to be defined or resolved within the discussion group.

The FGDs in this study involved Echelon II work units within LPSK, consisting of Echelon II officials, Commitment Making Officers (PPK), Budget Users, Team Leaders, and Case Managers.

4. RESULTS AND DISCUSSION

Based on the efficiency measurement of SBK usage against performance achievements using the DEAP application, the following efficiency values were obtained:

Table 1.

N o.	Special Output Cost Standard (SBKK) of LPSK	2023	2024	Description
1.	Reception and Review Services for Witness and Victim Applications	1,00	1,00	Efficient
2.	Services for the fulfilment of the rights of witnesses and victims of terrorist crimes	0,97	0,98	Not Efficient
3.	Services for the fulfilment of the rights of witnesses of corruption and money laundering crimes	1,00	1,00	Efficient
4.	Services for the fulfilment of the rights of witnesses and victims of serious human rights crimes	0,95	0,96	Not Efficient
5.	Services for the fulfilment of the rights of witnesses and victims of human trafficking crimes	0,87	0,89	Not Efficient
6.	Services for the fulfilment of the rights of witnesses and victims of crimes of violence against women and children	0,71	0,70	Not Efficient
7.	Services for the fulfilment of the Rights of Witnesses and Victims of Torture	0,95	0,95	Not Efficient
8.	Services for the fulfilment of the Rights for Witnesses and Victims of Other General Crimes	0,79	0,80	Not Efficient
	Total	0,905	0,910	

From the table above, it can be seen that, out of the eight SBKKs targeting LPSK services, only two SBKKs have been efficiently implemented in performance-based budgeting: Reception and Review Services for Witness and Victim Applications, and Services for the fulfillment of the rights of witnesses of corruption and money laundering crimes. These two services are considered to have an efficient impact on the utilization of performance-based budgets. In other words, these two services have succeeded in optimizing expenditures to produce outputs that align with performance targets. Meanwhile, six SBKKs have not yet demonstrated efficiency in performance-based budgeting, namely: SBKK for Services for the fulfillment of the rights of witnesses and victims of terrorist crimes (efficiency score 0.98), SBKK for Services for the fulfillment of the rights of witnesses and victims of serious human rights crimes (0.96), SBKK for Services for the fulfillment of the rights of witnesses and victims of human trafficking crimes (0.89), SBKK for Services for the fulfillment of the rights of witnesses and victims of crimes of violence against women and children (0.70), SBKK for Services for the fulfillment of the Rights of Witnesses and Victims of Torture (0.95), and SBKK for Services for the fulfillment of the Rights for Witnesses and Victims of Other General Crimes (0.80).

There is a general improvement in efficiency from 2023 to 2024, as the average SBKK efficiency score increased from 0.905 in 2023 to 0.910 in 2024. This indicates improving performance and better budget management. The efficiency values for most SBKKs show an upward trend year by year, suggesting that work units are able to utilize available budgets (inputs) effectively to produce efficient outputs.

However, one SBKK Services for the fulfillment of the rights of witnesses and victims of crimes of violence against women and children showed a slight decline and recorded

the lowest efficiency score. This SBKK, therefore, requires more attention than the others that are already close to the efficiency score of 1.

The average SBKK efficiency score above 0.9 demonstrates that LPSK's performance in implementing SBKK to achieve efficient outputs is already good, with available resources being used relatively efficiently. The closer the efficiency value is to 1, the better the budget efficiency in achieving outputs, consistent with the findings of Kusuma et al. (2019). Kusuma et al. (2019) assert that an efficiency score close to 1 means that the DMU (Decision Making Unit) is more efficient in using resources to achieve its output, whereas a score far from 1 indicates inefficiency in utilizing resources to achieve desired outputs.

Thus, based on the efficiency measurements, only two SBKKs have been efficient in performance-based budgeting at LPSK, while the remaining six SBKKs are not yet efficient despite having relatively high efficiency values. Kusnadi (2023), in his study on the role of SBKK in performance-based budgeting, emphasizes that evaluation is necessary for SBKKs that have not yet achieved efficiency, considering SBKK's primary function is to achieve budget efficiency. Similarly, Lestari (2017) stresses that evaluating SBKK implementation is essential to ensure its purpose of achieving budget efficiency and improved performance outputs.

Based on the efficiency measurement results, an evaluation of the six SBKKs that are not yet efficient was conducted. The evaluation was performed using Focus Group Discussions (FGD) with key stakeholders. The FGDs involved budget users from the Witness and Victim Rights Fulfillment Bureau, including Echelon II officials, Team Leaders, Commitment Making Officers (PPK), and Case Managers. These FGDs aimed not only to evaluate the efficiency of budget utilization and the effectiveness of output achievement but also to explore strategies for improving SBKK implementation efficiency within the Witness and Victim Rights Fulfillment Bureau.

The evaluation of SBKK implementation revealed the following points:

1. Difficulty in applying cost standards in the field. LPSK's protection services are provided throughout Indonesia, and most protected persons are located in remote regions that must be directly reached. The wide geographic coverage, varied regional conditions, and limited LPSK regional offices make it difficult to apply SBKK that aligns with real costs. This is because SBKKs have not yet considered the Regional Cost Index (IKD) differences. Furthermore, when delivering services in the field, LPSK teams often handle various types of crimes, making it challenging and less efficient to apply a single cost standard for specific crime types. This finding aligns with Kusuma et al. (2019), who noted that field conditions often pose challenges when cost standards are not adaptable to diverse situations.

2. Differences in case intensity. Each case handled by LPSK requires different levels of service and resources, making it difficult to apply a single cost standard. High-profile cases that attract public attention tend to consume larger budgets beyond the standard costs, while smaller cases often require significantly less funding than the allocated unit costs. These variations are challenging for budget users in the Witness and Victim Rights Fulfillment Bureau.

3. Perceptions of budget users that cost standards limit flexibility. Applying SBKK is perceived as rigid and insufficiently adaptable to unique cases requiring diverse resources. This perception is consistent with Lestari (2019), who found that many work units view cost standards as a limitation to budget flexibility.

4. SBKK implementation at LPSK is not yet mandatory. There are currently no specific regulations that mandate the use of SBKK in witness and victim protection services. As a result, budget users lack awareness of the importance of SBKK implementation. Generally, budget users and PPK officers in the bureau refer only to Input Cost Standards based on the Ministry of Finance regulations. Kusnadi (2023) also observed

similar issues in the Ministry of Religious Affairs, where SBK implementation faced obstacles due to the absence of mandatory regulations.

Based on the evaluation, the following strategies were agreed upon to improve SBKK implementation efficiency at LPSK:

1. Reformulation and Adjustment of Cost Standards by Region. Future SBK preparation must consider the Regional Cost Index (IKD) and local conditions. This ensures that protection services in various regions have cost standards tailored to the region's operational needs. LPSK should conduct a review of current SBK to adjust for differences in geography, accessibility, and operational costs between regions. An internal database on case frequency, average costs per region, and logistical challenges should also be developed to make SBK more realistic.

2. Development of SBK Based on Case Type and Intensity. SBK should be adaptive and classified according to case type: ordinary cases, priority (high-risk) cases, and strategic (high-profile) cases, each with its own SBK scheme. Implementing cost ranges (minimum and maximum thresholds) will provide flexibility while maintaining efficiency and accountability. Historical case cost data should be analyzed and used as the basis for developing need-based SBK.

3. Education and Changing Perceptions of Budget Users. Intensive training and socialization on SBK implementation are necessary. The focus should be on understanding that SBK is a tool for efficiency and accountability, not a constraint. It is essential to involve PPK officers, budget users, and planners in preparing SBK to build comprehensive understanding. Technical guidelines should be developed with case studies and simulations to build confidence among budget users, particularly for complex cases. Incentives or formal recognition can be provided to work units that successfully implement SBK effectively and efficiently.

4. Strengthening Regulations and Institutional Frameworks. Internal LPSK regulations mandating the use of SBK such as a Secretary-General Regulation should be issued. SBK must also be integrated into LPSK's annual planning and budgeting process (RKA-K/L) to ensure consistent and updated implementation.

To significantly improve SBK utilization at LPSK, these strategies must be multi-level, starting from substantive adjustments to SBK (to reflect real field conditions and case classifications), to organizational culture change, and strengthened internal regulations. Active involvement of budget users, planners, and managerial support will be critical to the success of these strategies.

CONCLUSION

Based on the results of the research conducted, the following conclusions can be drawn: 1) The implementation of SBKK at the Witness and Victim Protection Agency (LPSK) is relatively efficient, with an average efficiency score close to 1 (one). Two SBKKs have been implemented efficiently and have generated optimal output, namely SBK for Reception and Review Services for Witness and Victim Applications, and Services for the fulfillment of the rights of witnesses of corruption and money laundering crimes. Meanwhile, six SBKKs are still not efficiently implemented, namely SBKK for Services for the fulfillment of the rights of witnesses and victims of terrorist crimes, SBKK for Services for the fulfillment of the rights of witnesses and victims of serious human rights crimes, SBKK for Services for the fulfillment of the rights of witnesses and victims of human trafficking crimes, SBKK for Services for the fulfillment of the rights of witnesses and victims of crimes of violence against women and children, SBKK for Services for the fulfillment of the Rights of Witnesses and Victims of Torture, and SBKK for Services for the fulfillment of the Rights for Witnesses and Victims of Other General Crimes; 2) Based

on evaluations of SBKK implementation with budget users and relevant stakeholders, the key findings include: difficulties in applying cost standards in the field, variations in crime case intensity that complicate SBKK usage, perceptions among budget users that cost standards limit flexibility, and the non-mandatory nature of SBKK implementation at LPSK due to the lack of specific regulations; 3) Strategies that need to be implemented to improve SBKK efficiency in supporting performance-based budgeting include: reformulation and adjustment of cost standards with more detailed segmentation based on regional conditions, development of SBK based on case type and intensity, education and changing perceptions of budget users, and strengthening of regulations and institutional frameworks.

Based on the conclusions above, the author recommends the following: 1) LPSK should prepare SBKK that takes into account the Regional Cost Index (IKD) and geographical challenges. Regional zoning based on access difficulty can improve the accuracy and flexibility of cost application; 2) Budget planners should classify SBKK based on case types and scales to align with real field requirements. Implementing cost ranges (minimum and maximum) can maintain efficiency while avoiding rigidity; 3) Education and socialization efforts are needed to ensure that budget users understand SBK as a tool for efficiency, not a limitation on flexibility. Technical guidelines and SBK implementation simulations can assist in practical application; 4) LPSK should issue internal regulations mandating SBK usage in protection services. Collaboration with the Ministry of Finance can help strengthen the legality and sustainability of SBK implementation.

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