

# **PENGUNAAN STANDAR BIAYA KELUARAN PADA RKA-K/L PAGU ANGGARAN TAHUN 2016**

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## **Abstract**

*This paper reviews the use of the Output Cost Standard (SBK) in the preparation of the budget or the preparation of the Ministry / Institution Budget Work Plan (RKA-K / L), with RKA-K / L 2016 case study. Output Cost Standard (SBK) is an instrument in the preparation Performance-based RKA-KL which aims to improve accountability, efficiency and effectiveness by emphasizing any use of state money should have measurable value of benefits. For that every budget planning should be able to explain the relationship between the required cost and the expected outcomes to be achieved in government expenditures the activities that financed should produce output. The absence of cost standards leads to the formation of a budget per output or sub-expenditure to vary and it is difficult to measure the level of efficiency. SBK as a set of costs to generate outputs / sub outputs, functions in budget planning as the highest limit of which can not be exceeded in the preparation of work plans and budgets of state ministries / institutions. The use of SBK is carried out by the satker of state ministries / agencies as budget compilers, as well as the preparation of SBK which constitutes the working unit of state ministries / agencies as budget users. Overview of output / suboutput data in RKA-K / L Year 2016 shows that SBK use in budget preparation is still minimal. This study examines the output / suboutput of RKA-K / L data in 2016 using SBK and not using SBK. This study hopes to be useful for regulators and budgeting operators by looking at the facts and data available for good budget preparation using standard cost instruments to become standardization and predictable for budget needs in subsequent years.*

*Keyword: SBK, RKA-K/L, output / sub-output, performance-based budgeting*