



(RESEARCH ARTICLE)



## Implementation of the Sakti application (agency-level financial application system) in Government financial management at the statistical center of Gorontalo province

Sity Defriani Djou \*, Arifin Tahir and Ismail Djakaria

*Department of Public Administration, Postgraduate Program, Universitas Negeri Gorontalo.*

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### Abstract

The purpose of this research is to identify the application and constraints of the application of SAKTI application in government financial management at BPS Gorontalo Province. The research data was collected through observation, interviews, and documentation. The results showed that BPS Gorontalo Province has implemented the use of the SAKTI application and has been running since the application launch was carried out on January 2, 2022. Judging from the organizational readiness, interpretation, and application have not run optimally. This is because there are factors that affect the implementation of the use of the SAKTI application in state financial management at BPS Gorontalo Province, including a rather complicated operating process (there are many stages), inadequate human resources in terms of numbers, there are even employees who hold concurrent positions, and information technology facilities and infrastructure in supporting the application implementation are quite adequate, but the obstacles that users often face are from the application itself, which quite often experiences server downtime.

**Keywords:** SAKTI Application; Statistic Center; Agency-Level Financial Application System

### 1. Introduction

In improving the use of integrated information technology, the Ministry of Finance has improved information technology by creating a financial application system at the agency level (SAKTI), which aims to improve the efficiency, effectiveness, accountability, and transparency in budget management and the state treasury following Law Number 17 of 2003 on State Finance (Said & Yendrawati, 2023). The use of the SAKTI application has been regulated in the Regulation of the Minister of Finance No. 223/PMK.05.2015 concerning the piloting of SAKTI, which is an activity of operating the SAKTI application in certain units and is applied only in several ministries as a trial before being used by all ministries. In the case using the SAKTI application in a full module which the Ministry of Finance applies to all central government agencies is something new according to the Minister of Finance Regulation (PMK) Number 171/PMK.05/2021 (Taufiqurrahman, 2020).

The Ministry of Finance, which is part of the central government, strives to realize the principles of good governance by participating in the implementation of public services through electronic services or e-government. To realize this, a reliable information system is needed. If the accounting information system is still weak, the quality of information generated from the system is also less reliable (Latifah & Sabeni, 2007).

This SAKTI application is a database integration of all applications used starting from budget planning, budget execution, accountability, and APBN reporting (Dwiputri, 2022). Central government agencies, in this case, the Work Unit (SATKER), in the management of state finances, use applications originating from the Ministry of Finance, both from the Directorate General of Treasury, the Directorate General of Budget and the Directorate General of State Assets, a total of 9 applications consisting of SAS, SIMAK-BMN, Inventory, RKA K/L-DIPA, SiLabi, SAIBA, e-Recon, Pin PPSPM

\* Corresponding author: Sity Defriani Djou

and Renkas. The integration of these 9 applications was developed into one SAKTI application and became an integrated solution in state financial management. The SAKTI application is expected to make state financial management easier, faster, and more accurate. However, the implementation of the SAKTI application in a full module is something new for SATKER, so the human resources who will operate the SAKTI application must be able to quickly learn and understand the application in a relatively short period.

Various modules in the SAKTI application are operated by several users, such as the administration module, the budgeting module, the commitment module, the payment module, the treasury module, the inventory module, the fixed assets module, the receivables module, and the GLP (reporting) module (Anwar & Hadi, 2022). The relationship between SAKTI modules is complex but has been arranged according to the duties and functions of each user. The data entry process is done only once by the operator and is directly integrated with other modules. This is commonly referred to as Single Entry Point. When the desired module is needed, there is no need to enter data again. This is the advantage of the SAKTI application.

In this application, the concept of Maker, Checker, and Approver is applied. Maker is the Operator, the Checker is the Commitment Making Officer, and the Approver is the Paying Order Signing Officer (SPM). The existence of this concept is to prevent abuse because all transactions have gone through a gradual process. If earlier all the users could be operated by one person, with the SAKTI application, though all the users can still be operated by one person, the process still requires approval sent through One Time Password (OTP). This feature also makes it more difficult to forge or submit transactions without the approval of authorized officials.

The application of the SAKTI application in the work unit experiences several obstacles in terms of operating the SAKTI application, human resources in the work unit, and information technology facilities and infrastructure on the SAKTI network itself. This research will bring out straightforwardly (as it is) the obstacles from the perspectives of operating process, human resources, and information technology facilities and infrastructure faced during the implementation of the SAKTI application at BPS Gorontalo Province.

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## 2. Material and Methods

This research uses a descriptive type of qualitative research design with a case study form. The research involved informants from users or users of the SAKTI application at the Central Bureau of Statistics of Gorontalo Province. The informants who will provide information are the Head of the General Section of BPS Gorontalo Province, the Commitment Making Officer of BPS Gorontalo Province, the Treasurer of BPS Gorontalo Province, the Asset and Inventory Operator, and the Financial Report Compiler. Data collection was done through observation, interviews, and documentation. The research data was analyzed using the descriptive analysis method in the form of descriptions in the form of tables and descriptions of phenomena related to the application of SAKTI application in government financial management. This method consists of three stages, namely the stage of data reduction, the stage of data presentation, and the stage of reaching conclusions.

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## 3. Results and discussion

### 3.1. Implementation of the SAKTI Application in the State Financial Management System at the Central Bureau of Statistics

The implementation of SAKTI has been promoted by the Ministry of Finance by revealing that there will be integration of all applications in the Ministry of Finance which are one-time input transactions and will appear automatically for several modules. Various SAKTI application developments have been carried out by the Ministry of Finance by first conducting trials in several ministries and then continuing to all K/L with the central government budget. However, with the implementation of SAKTI in all K/L main networks or main servers, SAKTI cannot accommodate all access by K/L, especially if it is done during working hours. The readiness of the main SAKTI network should have been considered at the beginning while planning the implementation of SAKTI in all K/L so that there was no problem with high access load on SAKTI.

In the context of performance-based budgeting, output achievement is one of the measures used to assess how each managed budget is accounted for. Therefore, as a form of transparency and accountability in government financial management, reliable data and information are needed to measure the development of expenditure outputs managed by K/L SATKER, so that it can be seen to what extent government programs and activities have achieved the set targets. This is important to determine what anticipatory steps need to be taken so that each output target can be achieved at

the end of the period, as well as an evaluation step to formulate future policies. So far, however, issues related to data validity are still a problem that needs to be followed up immediately, considering that the implementation of performance-based budgeting has been initiated since the enactment of the State Financial Law Package.

In 2020, the process of reporting output achievement data through the LK reconciliation mechanism was implemented, which was strengthened by including the role of the BUN authority (KPPN) in confirming the data. Along with this implementation, an evaluation of the effectiveness of the reporting process and confirmation of output achievement data through the LK reconciliation mechanism was conducted, which included processing in the SAS/SAKTI, SAIBA, eRekon & LK, and OMSPAN applications. Subsequently, in the December 2020 period, the process of reporting and confirming output achievement data was simplified using the OMSPAN application. The results were quite satisfactory, with a percentage of output achievement data reporting of 97.5% (156,690 outputs out of a total of 160,750 outputs). Therefore, in 2021, the output achievement data reporting mechanism will be fully implemented in the OMSPAN application and no longer through the LK reconciliation mechanism.

The next challenge is how to supervise the participation and quality of data reporting of output achievements in line with the implementation of the Redesign of the Planning and Budgeting System (RSPP), which began to be effectively implemented in 2021. The Redesign of the Planning and Budgeting System can promote the realization of quality spending, better, and in accordance with good governance, through 1) the implementation of the money follows the program policy, (2) strengthening the application of performance-based budgeting, (3) aligning the formulation of programs and activities between planning documents and budgeting documents, (4) and aligning the formulation of program nomenclature, activities, activity outputs that reflect real work (concrete).

To support the implementation of RSPP, the SAKTI application has been adapted to the core business of RSPP. The main feature of the adaptation of the SAKTI application in RSPP is the detailing of transaction data up to 15/16 COA segments so that the transaction base can be displayed up to segment level 15 (subcomponent) or segment level 16 (item). The modules that are adapted within the framework of RSPP include the Budget module, the Commitment module, the Cash module, and the Payment module.

In the Commitment module, one of the adjustments is made to the Performance Realization menu, which functions to record data on the achievement of the SATKER outputs. In accordance with the budget structure in RSPP, data entry is done at the Output Details (RO) level, which is the actual output of the SATKER, which is very specific. Data entry at the RO level is more detailed because it is at segment level 13. In the previous business process, the output performance data was entered at segment level 12.

Various changes and adaptations in the application must be followed, of course, by an increased understanding of the SATKER in terms of business processes and technical operation of the application system. For this reason, the present Technical Guideline for Filling in the Output Achievement Data is prepared in such a way that it can be used as a medium for increasing the capacity of financial managers in connection with filling in the Output Achievement Data (RO) of SATKER users of the SAKTI application.

Evaluation of the use of SAKTI is to be carried out quarterly to strengthen the performance of SAKTI, which is accessed by all K/L. The Ministry of Finance as much as possible conducts monitoring and evaluation not only internally, for example only involving KPPN and DJPB. Still, it needs to involve K/L to accommodate all the problems faced in each work unit, because each work unit will act independently or be more straightforward and outward to convey criticism and suggestions to the Ministry of Finance compared to the internal work units of the Ministry of Finance.

Organizational readiness also has an impact on the success of the application. Organizational readiness to support the implementation of the application system involves several important aspects. Organizations must identify the needs and goals to be achieved by implementing the application system. Organizational readiness involves a deep understanding of the organization's structure, culture, and internal processes. This helps in adapting the application system to the organizational context. The organization must have strong security policies in place to protect the data and information that will be accessed or generated by the application system. The level of support from the top of the organization greatly affects the success of the application system implementation. Commitment and support from the top of the organization motivate employees to adapt to change. Change Management: The implementation of an application system often involves changes in work processes and employee habits. Effective change management, including good communication and employee involvement, will help reduce resistance to change.

The research findings show that the organizational readiness aspect in implementing the SAKTI application at BPS Gorontalo Province is considered sufficient in implementing the application in supporting financial management.

Human resources, infrastructure, and integration processes can be done well, although there were obstacles faced at the beginning of the implementation, it was not a problem because it could be easily overcome.

Another aspect that also affects the application of SAKTI application in financial management at the BPS Unit of Gorontalo Province is interpretation. The application of financial application systems at the agency level aims to improve efficiency, transparency, and accuracy in the financial management of an agency or organization. The use of financial application systems can improve operational efficiency by automating financial processes, including transaction recording, budget tracking, and financial reporting. Financial application systems help minimize human error and improve accuracy in recording financial transactions. With clear accounting standards and automation of calculations, the level of accuracy of financial information can be improved.

The use of a financial accounting system provides a higher level of transparency regarding the use of funds and the financial performance of the agency. This can increase the confidence of relevant parties, including internal and external stakeholders. The application can support real-time budget tracking. This allows agencies to monitor expenditures and revenues, compare them to the established budget, and take corrective action if necessary. The financial accounting system enables the generation of financial reports quickly and accurately. This is important for meeting internal and external reporting requirements, including regulatory reporting.

Financial accounting system applications can also help monitor the financial performance of agencies. This includes analyzing financial ratios, making projections, and identifying financial trends that can aid in strategic decision-making. Financial accounting system applications are often designed to ensure compliance with applicable rules, regulations, and accounting standards. This can reduce the risk of non-compliance and legal sanctions. The system can help identify and manage financial risks, including credit, liquidity, and market risks. This enables agencies to take preventive or corrective action according to established policies. It is important to note that the successful implementation of a financial accounting system application at the agency level depends on good implementation, staff training, and management support. In addition, this success can also be measured by the improved quality and accountability of financial information and the ability to make better financial management decisions.

Based on the results of the research analysis, the research results show that the aspect of interpretation or interpretation of the application of SAKTI application as one of the financial performance support applications at the Central Bureau of Statistics of Gorontalo Province is well interpreted by employees, especially those who use the application. Every employee understands the purpose and objectives of the application. Where the application is used, it makes it easier for employees in the input process because it is input once and is directly integrated with other tools.

However, it is necessary to provide understanding and information to the users of the SAKTI application. This is to prevent maladministration. So that it does not lead to unfavorable practices. and to prevent unwanted fraud.

Finally, the aspect of the implementation of the SAKTI application in financial management in BPS SATKER of Gorontalo Province. The research results show that the application of SAKTI application in the Central Bureau of Statistics of Gorontalo Province is quite effective. Although there are some obstacles both in the application itself and in the organization using the application. The obstacle that occurs in the application is that the server often experiences interference. This is due to the inability of the server to meet the high access requirements. In addition, the problem of periodic maintenance or maintenance is carried out during working hours, which can cause service interruptions or completion of a job by the application user. User understanding of the SAKTI application is quite good because long before the application was implemented, the Ministry of Finance conducted socialization both offline and online with Zoom meetings to increase user understanding of the application's operation.

Based on the research findings, if it is related to Jones' concept (Tahir, 2023) the application activity or application of SAKTI application is interpreted as the implementation of routine activities that include the provision of goods and services. Based on the idea of an application or program implementation, the application is closely related to procedures and work programs. Thus, it can be concluded that the activity of implementing the SAKTI by SATKER BPS Gorontalo Province application is not optimal because there are still obstacles faced by the users of the SAKTI application.

### **3.2. Determinants of the Use of the SAKTI Application in State Financial Management at the Central Bureau of Statistics of Gorontalo Province**

#### *3.2.1. Operation of the SAKTI application*

The mechanism of the workflow process and data flow between SAKTI modules is to combine the planning function, the implementation function, and the budget accountability function through the concept of a single database. Procedures are emphasized to enable users to process and search data properly. Procedures are carried out and implemented in a structured and systematic manner based on fixed instructions. The entire process of financial transactions and reporting is regulated by the Regulation of the Minister of Finance of the Republic of Indonesia No. 171/PMK.05/2021 on the Implementation of the Financial Application System at the Agency Level.

The research results show that the operation of the SAKTI application is quite difficult for the employees of the Central Bureau of Statistics of Gorontalo Province. This is because there are quite a lot of menus, but the function of each menu is not well known, which makes it quite difficult. On the other hand, the flow required in using the application is also quite a lot. Based on the existing SOP in one activity, it is enough to involve several existing TUPOKSI such as from the treasurer to be submitted again to other parts until the highest part is followed. The obstacles faced by the organization in this case BPS Gorontalo Province in the process of operating SAKTI are the many menus in each module with various sub-modules in it.

#### *3.2.2. Human resources*

The actors or users of a policy can accept or implement the policies that have been determined. Sufficiency in quantity (number) focuses on how many employees are needed to fulfill the task qualifications, while quality (experience) focuses on how well an employee understands his or her job. At the beginning of each year, the head of the Gorontalo Provincial BPS office will issue a staffing decree by selecting employees with similar duties based on functional positions. This decentralization of tasks aims to improve work efficiency without involving many employees. Therefore, it can be said that user assignment is normative and based on written regulations. On the other hand, a problem arises when an employee retires. The vacant tasks must be performed by the remaining employees, which may lead to irregularities in the recording of financial transactions. However, this does not affect the effectiveness and efficiency of employees or organizational performance.

In order to fulfill the work requirements in financial management, all employees as users are required to understand, master, and operate the system properly. To achieve this, the Ministry of Finance through the Center for Budget and Treasury Education and Training conducts direct and routine training including employees (SAKTI application users) within BPS Gorontalo Province using the training of trainer's method. In addition, BPS Gorontalo Province also conducts learning by doing training conducted by employees themselves on the Ministry of Finances Learning Center website. This website has many mandatory trainings that can be accessed 24 hours a day.

The research results show that the number of human resources in SATKER BPS Gorontalo Province is still lacking because there are still several employees who hold more than one position. However, the education and competence of the existing employees, especially those who manage finances based on the SAKTI application, is good. It's just that when using the SAKTI application, it still takes time to get used to understanding all the menus or functions and steps that need to be taken to complete a job using the SAKTI application.

The personnel problem is a classic SATKER problem that has existed for a long time. This problem is related to both quantity and quality. In terms of quantity, most SATKERs have only a few people in the finance department, so it is not uncommon for one SATKER officer to hold all the applications. This makes SATKER's operations dependent on only one person. SATKER with this condition will have difficulties when the employee is sick, on vacation, or even transferred to another section/office. In terms of quality, some SATKERs lack competence in both financial management and mastery of technology. SATKER with this condition will have an impact on the quality of financial management in the SATKER. One of them is the occurrence of errors in the implementation of their duties. To mitigate this risk, the General Directorate of Treasury has carried out the improvement of the competence of treasury officials through the certification of treasurers, PPK, and PPSPM.

Human resources play an important role in government financial management. This important role is reflected in the involvement of ASN in the Central Bureau of Statistics of Gorontalo Province in the functions of budget planning, accountability, and financial reporting. The Human Resources Work Unit at the Central Bureau of Statistics of Gorontalo Province, consisting of a total of 7 people, is qualified in terms of educational qualifications and is quickly adapting to

the operation of SAKTI. In addition, to equip qualified human resources, socialization and/or training has been carried out.

### 3.2.3. Facilities and infrastructure

Facilities and infrastructure can be measured by efforts to provide technological devices in support of work. The provision of infrastructure facilities in BPS Gorontalo Province has been carried out according to the budget funds that have been determined in the APBN and approved by law. After the APBN is ratified, a Budget Implementation List (DIPA) is formed, which is then used as a reference document for the procurement of goods/services in each work unit environment. All forms of infrastructure procurement in BPS Gorontalo Province are based on the Minister of Finance Regulation No. 190/PMK.05/2012 on Payment Procedures in the Implementation of the State Budget.

The research results show that the information technology infrastructure factor as a supporting factor for the implementation of the SAKTI application at BPS Gorontalo is quite good. Internet network with high capacity, adequate computers, or laptops. However, the obstacle and what is often experienced by the users of the SAKTI application, especially in BPS Gorontalo Province, is the network disruption in the application itself. So, it causes a lot of work to be hampered in the completion process.

The availability of facilities and infrastructure is essential for the use of SAKTI. The SAKTI application at the Central Bureau of Statistics of Gorontalo Province was supported by a good internet connection to be able to access it. The readiness of the facilities and infrastructure of the Ministry of Finance as the provider and manager of SAKTI is also very important in facilitating the management of government finances at the Central Bureau of Statistics of Gorontalo Province. SAKTI, which uses the concept of cloud-based, requires the reliability of a powerful server and database so that all modules and menus in the SAKTI application are easy to open and access and there is no long loading time. However, problems often occur on the main server within the Ministry of Finance, as the provider and manager of SAKTI, due to the large number of users from different agencies accessing the SAKTI application overloading the access, causing frequent server downtime and maintenance.



**Figure 1** Maintenance View of the SAKTI Application

The above conditions are often experienced by SATKER because the application development process is carried out quickly with fast system development as well, but some conditions are not balanced. In addition, the SAKTI application is an application that is highly dependent on the existing internet network. Without the internet, this application cannot be used. This is not only an advantage but also a disadvantage. By relying on the internet network, SATKER must have a stable internet network in order to use the SAKTI application. This is certainly not a big problem in cities that have adequate internet network facilities and infrastructure. However, in some areas, this is a serious problem. To mitigate this problem, the Directorate General of Finance in collaboration with BLU Bakti has provided internet network support for SATKER in remote areas that do not have a stable internet network, so it is hoped that this INTERNET network problem will not interfere with the implementation of SAKTI.

The application of IT-based information systems can be developed for other systems within the ministry/institution by using a higher quality system, both in terms of processes and supporting technology, such as reliable hardware and software, as well as adequate network availability and greater flexibility, not only relying on the Internet network of the Ministry of Finance. This will underpin user satisfaction, which in turn will improve individual performance. Continuous

system improvements that respond to technological developments and user needs will improve the performance of the Ministry of Finance at a faster pace.

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#### 4. Conclusion

Based on the findings of the results and description of the discussion, it can be concluded that BPS Gorontalo Province has implemented the use of the SAKTI application and has been running optimally, which began to be implemented on January 2, 2022. Factors that determine the implementation of the use of SAKTI application in government financial management at the Gorontalo Provincial Statistics Agency, namely the operation process in the organization, there are obstacles with the many modules that SAKTI has, so it confuses users in an organization operating SAKTI for government financial management. Human Resources in accordance with the interpretation, there are no obstacles (in the sense that it is in accordance with the required qualifications and is supported by socialization and training) to achieve the goal of qualified human resources and in accordance with the interpretation of the application of SAKTI itself. Information Technology Facilities and Infrastructure on Applications. In the operational process, there are obstacles faced on the main server located at the Ministry of Finance due to the large number of users from different agencies accessing the SAKTI application. In addition, another obstacle lies in the application development process, which is also carried out quickly with rapid system development, but several unbalanced conditions result in maintenance. Of course, as public servants, it will slightly hinder and make it difficult for us to perform our duties and functions in financial reporting (this condition is a real obstacle we face as users of the SAKTI application at BPS Gorontalo Province). Future research is expected to deepen related to other modules in the SAKTI application by expanding the research object not only at the Central Statistics Agency (BPS) but at all ministries/institutions that implement the SAKTI application. In addition, with different modules in the SAKTI application, the object of research is specialized in one module so that it can deepen the research results in one module.

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#### Compliance with ethical standards

##### *Disclosure of conflict of interest*

No conflict of interest to be disclosed.

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