



## **Implementation of Sakti Application in Financial Management at Higher Education Institution**

**Christina Susanti\*<sup>1</sup>**

<sup>1</sup>Politeknik Pariwisata Bali

\*Corresponding author: [christinasusanti@ppb.ac.id](mailto:christinasusanti@ppb.ac.id)

### **Abstrak**

Kementerian Keuangan Republik Indonesia berada di garis depan dalam mengembangkan kebijakan yang menganut prinsip e-government, memanfaatkan teknologi informasi untuk merampingkan transaksi keuangan. Salah satu aplikasi utama dalam upaya ini adalah Sistem Aplikasi Keuangan Level Instansi (SAKTI). Penelitian ini menggunakan teknik analisis data deskriptif kualitatif, menggabungkan observasi lapangan, wawancara dengan pengelola keuangan sebagai pengguna SAKTI di Poltekpar Bali, dan studi literatur yang komprehensif. Pendekatan multifaset ini memastikan pemahaman menyeluruh tentang implementasi dan efektivitas aplikasi SAKTI dalam pengelolaan keuangan negara. Hasil penelitian ini menunjukkan bahwa pengelola keuangan di Poltekpar Bali telah menerapkan aplikasi SAKTI dengan baik sesuai peraturan perundang-undangan. Aplikasi SAKTI dapat menciptakan efisiensi biaya, efektivitas kerja, transparansi, dan akuntabilitas dalam pengelolaan keuangan instansi. Aplikasi SAKTI berbasis Web dapat diakses kapan saja dan di mana saja. Aplikasi ini memiliki sistem keamanan yang sangat baik dengan dukungan sistem kata sandi satu kali. Dengan perkembangan teknologi yang semakin canggih, diharapkan dapat menjadi tantangan dan motivasi untuk mengembangkan SAKTI menjadi lebih baik. Kualitas dan kompetensi sumber daya manusia dalam mengoperasikan SAKTI juga sangat penting dan diperlukan dalam mencapai keberhasilan implementasi SAKTI, sehingga diperlukan pelatihan dan sosialisasi terkait SAKTI untuk semua unit kerja.

**Kata Kunci:** SAKTI; aplikasi; pengelolaan keuangan; perguruan tinggi

### **Abstract**

*The Ministry of Finance of the Republic of Indonesia is at the forefront of developing policies that embrace the principle of e-government, leveraging information technology to streamline financial transactions. One of the key applications in this endeavor is the Sistem Aplikasi Keuangan Level Instansi (SAKTI). This study employs a robust qualitative descriptive data analysis technique, combining field observation, interviews with financial managers as SAKTI users at Poltekpar Bali, and comprehensive literature studies. This multifaceted approach ensures a thorough understanding of the SAKTI application's implementation and effectiveness in financial management. The results of this study show that financial managers at Poltekpar Bali have implemented the SAKTI application well according to laws and regulations. The SAKTI application can create cost efficiency, work effectiveness, transparency, and accountability in agency financial management. The Web-based SAKTI application can be accessed anytime and anywhere. It has an excellent security system with the support of a one-time password system. With the development of increasingly sophisticated technology, it is expected to be a challenge and motivation to develop SAKTI. The quality and competence of human resources in operating SAKTI are also critical and necessary in achieving the successful implementation of SAKTI, so training and socialization related to SAKTI are needed for all work units.*

**Keywords:** SAKTI; application; financial management; higher education institution

## INTRODUCTION

The Government of the Republic of Indonesia is committed to enhancing services for its citizens. It aims to establish a professional government bureaucracy characterized by adaptability and integrity, free from corruption, collusion, and nepotism (Amane et al., 2023). The government seeks to provide public services in an accountable manner, guided by the foundational values of the organization and the code of ethics for state officials (Bisri & Asmoro, 2019). A key strategy for improving governance is through bureaucratic reform, which aims to enhance the governance system. This can be achieved by upgrading communication channels, promoting employee professionalism, and committing to good governance principles (Astawa et al., 2023). Good governance requires a robust state financial management system, so its development must continue to ensure that state financial management becomes more accountable, transparent, professional, and ethical (Veronika et al., 2022). The rapid development of science and technology is utilized in financial management within the government to be able to improve the efficiency and effectiveness of services to users and the availability of adequate internal control in the context of better decision-making applications or implementation of information and communication technology in government administration (Sudarto, 2019). E-government is intended to improve the efficiency, effectiveness, transparency, and accountability of services to the community. Improvement and change of administrative systems through technology is a demand for public services as the basis for alignment of information technology developments (Rahman et al., 2023). This policy aligns with the Presidential Instruction of the Republic of Indonesia Number 3 of 2003 (2003), which addresses national policies and strategies for the development of e-government. One of the key aspects of this instruction is the use of accounting information systems. The Indonesian government's implementation of the e-government transformation process in the state financial sector is characterized by the development of reforms in government financial management (Anwar & Hadi, 2022).

The Indonesian government encourages the creation of e-government by maximizing public services using electronic-based services and information technology. The implementation of e-government in Indonesia is contained in the form of implementing the Integrated Financial Management Information System - IFMIS (Pambudi et al., 2022). This system is designed to produce accurate and timely financial information, which is very important for managing the company effectively and efficiently (Rachmawati et al., 2023). The implementation of IFMIS is expected to overcome problems that occur due to the use of manual systems in budget management. Implementing IFMIS can assist the government in increasing effectiveness, efficiency, and cost reduction through the digitalization of financial management (Rahman et al., 2023). One form of IFMIS implementation is the start of applying information technology to business processes through the support of integrated and internet-based information technology systems. In 2013, the State Treasury and Budget System (SPAN) began to be implemented nationally in all units of the Ministry of Finance, which functions as the State General Treasurer (BUN), which was then followed by all work units (or satker) users of APBN funds throughout Indonesia. Furthermore, at the end of 2015, the government launched a new information technology system called Sistem Aplikasi Keuangan Level Instansi, known as SAKTI (Veronika et al., 2022). The SAKTI application can integrate the budget planning process, implementation, and accountability of the state budget. SAKTI was issued because the government strives to support orderly, effective, efficient, economical, transparent, accountable, integrated, and performance-based state financial management (Amriani & Iskandar, 2019).

The SAKTI application is a merger of various existing applications used previously, such as the Work Plan and Budget Application of the Ministry of Institutions (RKA-KL), the State Property Management and Accounting Information System (SIMAK-BMN), the Inventory Application, the Satker Application System (SAS), and the Accrual-Based Information System (SAIBA) into a single application. The SAKTI application began to be implemented in 2015 by piloting 12 institutions at the Ministry of Finance and began to be implemented in all institutions in 2022 (Rahman et al., 2023). The SAKTI application aims to help users increase productivity and work performance, facilitate and speed up work completion, and increase

decision-making effectiveness. However, as a new application, the implementation of SAKTI raises many challenges and problems, especially considering the extensive range of use and national scale. Hence, implementing SAKTI costs money, time, energy, and thought. Systematic efforts are needed by all work units of Ministries/Agencies so that this system can be appropriately implemented. In the initial piloting stage, several problems were found related to system stability, output quality, technical use, and SAKTI support services, including problems related to complicated application features, unstable internet signals, reports that could not be displayed intact, minimal technical training, admin communication with operators that were lacking, both central and regional and other problems (Rahman et al., 2023).

Research by Pambudi et al. (2022) found problems during the initial piloting stage. Namely, there are still network connectivity problems; there are still gaps in data input errors; there are still bugs or technical damage that cause application errors, incomplete features provided, incomplete output data produced, uncomfortable user interface and user experience, the use of foreign terms that are difficult for new users to understand, to the lack of adequate support services from the piloting assistance team (Veronika et al., 2022). Several studies have shown that while SAKTI is still a relatively new system, its implementation has proven effective (Harnowo et al., 2021; Nasution & Nasution, 2022). However, employees require additional knowledge for optimal use. Key factors to consider include the readiness of human resources, the availability of internet facilities, and the accessibility of video tutorials on how to use the application (Pambudi et al., 2022; Sabrina & Zuhri, 2023). Addressing these areas will help anticipate potential challenges in the field, ensuring that state financial management is not hindered (Srirahayu et al., 2022). Politeknik Pariwisata Bali (Poltekpar Bali) is a higher education institution that organizes vocational education in tourism within the Ministry of Tourism and Creative Economy, which implements vocational higher education in the field of tourism. All funding needed to implement the duties and functions of the Poltekpar Bali is charged to the State Budget. Poltekpar Bali, a government agency that uses funds from the state budget, is bound by government regulations related to state finances and is mandated to use the SAKTI application in financial management (Permenparekraf No 13 Tahun 2019). Based on the above background, the purpose of the SAKTI analysis research conducted is to find out how the implementation of SAKTI that Poltekpar Bali has implemented and to find out whether the implementation of SAKTI implemented by the Poltekpar Bali has been effective.

## **RESEARCH METHOD**

This study used qualitative descriptive data analysis techniques. Descriptive research determines the meaning, uniqueness, process, and interaction of an object to be studied (Sugiyono, 2022). Qualitative research is a method based on postpositivism that is used to examine objects' natural conditions, where researchers are the key instrument (Sugiyono, 2022). Thus, this study uses qualitative data and then describes it descriptively. The location that became the place of research is the Politeknik Pariwisata Bali, located on Jl. Dharmawangsa, Nusa Dua, Badung, Bali.

This research uses two data sources, namely: 1) primary data, data sources that can be taken directly from the source; 2) secondary data, sources of data that can be taken from literature studies and related documents. The research subject is the object, thing, or person to which the data for the research variable is attached, and the position of the research subject is the one in question or researched (Samsu, 2017). This study's research subjects were financial managers at the Poltekpar Bali. The data collection techniques used in this study are: (1) Observation, which is used by looking directly at the field to find out directly about the application of SAKTI application at the Poltekpar Bali; (2) Interviews, which are data collection techniques by talking directly in-depth with respondents with the intention that problems in research can be resolved; (3) Literature study, which is a method of data collection by collecting information and data derived from books, magazines, documents, and other documents.

The data analysis technique used in this study is by Miles and Huberman (Sugiyono, 2022). It consists of three lines of activities that co-occur, namely: 1) Data Reduction, carried out by summarizing and classifying the problem under study to focus the findings on what

researchers consider important and to facilitate understanding of data collected in the field; (2) Data Presentation, a collection of information that provides an overview of the entire study. The picture should be simple for easy reading; (3) Conclusion: At this stage, the researcher writes a conclusion about what has been researched by the researcher about the application of SAKTI in Poltekpar Bali.

## RESULTS

Indonesia's government realizes the importance of using information systems and technology in implementing state financial management to achieve good government governance. The government seeks to harmonize public services and technological advances by implementing electronic services or e-government. In state financial management, e-government is realized as an Integrated Financial Management Information System (IFMIS). The implementation of IFMIS aims to, among others, overcome problems that arise due to the use of manual systems or separate systems in budget management and accounting processes. The Ministry of Finance has developed an integrated application system that is implemented in all work units of central government agencies managing the State Budget (APBN) throughout Indonesia called SAKTI (Harnowo et al., 2021). SAKTI has primary functions, from planning and implementation to budget accountability. The SAKTI pilot project began in 2015 within the scope of the task force under the Ministry of Finance in 3 (three) stages. It began to be used compulsorily by agencies or fund management work units sourced from the State Budget throughout Indonesia in 2022. SAKTI is an amalgamation of pre-existing applications, namely the Ministry of Institutions Budget Work Plan (RKA-KL) application, Satker Accounting System (SAS), Accrual-Based Agency Accounting System (SAIBA), State Property Management and Accounting Information System (SIMAK BMN), Central Government Salary application (GPP), Treasurer application (SILABI and SIMPONI), and Inventory application.

In addition to combining several previously partial/fragmentary applications, SAKTI also adopts new business processes based on the processes adopted by the State Budget Treasury System (SPAN). Several transaction modules are combined in the latest SAKTI, which accesses the same database, so there is no longer data duplication as in the previous SAKTI application. The following is a list of modules in SAKTI as regulated in PMK Number 159/PMK.05/2018:

1. The Budgeting Module prepares RKA K/L and DIPA, including budget absorption and revenue planning process in a fiscal year. The output of this module is ADK RKA K/L. Before SAKTI, satker used the RKA K/L DIPA application in budgeting.
2. The Commitment Module records contract data to support the cash planning process, ceiling data management, and references in the context of implementing the State Budget. The output of this module is ADK Supplier and ADK Contract. Previously, satker used the SAS application to generate the ADK.
3. Payment Module, a module used to issue bill resumes (SPP) and payment orders (SPM), which are used as source documents in the process of disbursing APBN funds. The output of this module is ADK SPM, ADK Resume Billing, SPP, and SPM; previously, satker used the SAS application to generate the ADK.
4. The Treasurer Module, part of the SAKTI budget implementation module, administers state revenues and expenditures in the revenue and expenditure treasurer. The output of this module is LPJ Bendahara. Previously, the SILABI application performed this module function.
5. Inventory Module, a module used to manage inventory items both at the work unit level (UAKPB) and auxiliary work units (UAPKPB). The output of this module is the Inventory Report that could previously be generated with the Inventory application.
6. Fixed Asset Module, a module in SAKTI that manages financial transactions of fixed assets such as recording and administering additions, changes and deletions of BMN and construction in the works and calculating the depreciation of fixed assets in one budget period. The output of this module is the BMN Report, Goods Condition Report, and Depreciation Report, which previously could be generated through the BMN SIMAK

application.

7. Accounting and Reporting Module records journals related to the accounting and reporting process. The output of this module is the Operational Report, LPE, Balance Sheet, and LRA, which previously could be generated through the SAIBA application
8. The receivables module is a module that functions to administer receivables that occur in the satker. The output of this module is the receivables card, bad receivables allowance card, recapitulation of receivables that have been paid off, recapitulation of out-transfer in-transfer, and report of receivables due.
9. Administrator Module, a module in SAKTI intended for an administrator to manage user manual, user data, and reference data. Based on the description above, it can be concluded that SAKTI consists of nine modules, which are developments from various existing applications and are used to produce output according to their respective functions and are interconnected with each other in one database

The advantages of SAKTI compared to previous applications are:

1. Single entry point  
A transaction requires only one input, and the data will be connected to other modules. If another module requires data, the operator must not be re-inputted.
2. The concept of maker, checker, approver  
This step is to ensure that the competent authorities have authorized a financial process before it can proceed to the next stage
3. Journal tracing  
This is a process of tracing the journal to the source of the transaction by double-clicking on the related journal. An example is during the asset purchase process.
4. Implementation of Access Control List (ACL)  
Group menu packages by category so administrators can define and set menu access permissions (record/change/delete).
5. Application of closing period: The process of closing the book when the transaction period is declared over.  
The other modules automatically close the books when the Accounting and Reporting Module closes the period.
6. Application of 14 periods  
It consists of 12 regular periods, unaudited and audited periods.

## **DISCUSSION**

Before the existence of SAKTI, the use of a separate database between applications resulted in business processes often being hampered because the financial staff of the Poltekpar Bali had to come to the State Treasury Service Office (KPPN) to send ADK and also had to move ADK from one application to another which often caused data duplication. In addition to enormous travel costs, there is also the cost of providing an extensive enough database. With SAKTI, this problem can be overcome with its features that can create cost efficiency, work effectiveness, transparency, and accountability that are good for the government and society. However, based on the results of interviews with financial managers (PPK, PPSPM and expenditure treasurer) at Poltekpar Bali as SAKTI users in the early stages of implementation, there are still several problems related to system stability, output quality, technical use of SAKTI support services. However, since switching from offline SAKTI to SAKTI Web, there have been no significant problems or obstacles in implementing SAKTI modules. This condition arises because Web-based SAKTI is accessible anytime and anywhere, reinforced by a robust security system that utilizes a one-time password mechanism. Additionally, the transaction process is streamlined and expedited due to the single database feature, which integrates all data for real-time presentation.

Financial managers have not encountered significant problems and obstacles in implementing SAKTI at Poltekpar Bali and have been able to implement SAKTI well. This condition is undoubtedly supported by the knowledge and competence of financial managers in

operating SAKTI. The completeness of SAKTI's features and advantages is also the main reason for the smooth process of administering financial transactions at SAKTI and the support from KPPN Denpasar, which provides training and modules as a guide in running the SAKTI application. Developing increasingly sophisticated technology is expected to challenge and motivate the developing SAKTI. The quality and competence of human resources in operating SAKTI are also essential in achieving the successful implementation of SAKTI so that training and socialization related to the use of SAKTI are needed for all work units outside the Ministry of Finance that still do not use SAKTI in the process of implementing their budget.

## CONCLUSIONS

Based on the results of research on the implementation of SAKTI at the Poltekpar Bali, several things can be concluded, namely the existence of SAKTI can create cost efficiency and work effectiveness, as well as good transparency and accountability for the government and the community in managing agency finances, from planning and implementation to budget accountability. Poltekpar Bali started using SAKTI in 2021 for the planning module, and all modules were thoroughly used in 2022. At the beginning of its implementation, Poltekpar Bali used offline SAKTI and then switched to web-based SAKTI. At the beginning of the implementation of SAKTI at Poltekpar Bali, there were obstacles such as poor signals, less responsive applications, and HR obstacles that did not understand the use of the SAKTI application. However, these obstacles have now been overcome well. Modules used by Poltekpar Bali in daily operational activities include the Administrator Module, Fixed Asset Module, Treasurer Module, GL and Reporting Module, Commitment Module, Payment Module, Budgeting Module, and Inventory Module. The module that is not used is the Accounts Receivable Module. As SAKTI users, financial managers at Poltekpar Bali have implemented SAKTI well according to laws and regulations. Web-based SAKTI implemented by Poltekpar Bali can be accessed anytime and anywhere. It has a perfect security system because it is supported by a one-time password system, making the transaction process easier and faster.

## LIMITATIONS & SUGGESTIONS

This study has limitations, namely the location of the research is only on one work unit, which may not represent the entire work unit of SAKTI application users. Therefore, for further research, it is recommended to expand the research location to users of the SAKTI application in other universities, especially those that have the same large budget range.

## REFERENCES

- Amane, A. P. O., Rahmawati, Juwita, Karyasa, Hendrayadi, Malik, Andriyani, Padmasari, & Lestari. (2023). *Reformasi Administrasi Publik*. Purbalingga: Eureka Media Aksara.
- Amriani, T. , N., & Iskandar, A. (2019). Analisis Kesuksesan Implementasi Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) pada Satuan Kerja di Lingkungan Badan Pendidikan dan Pelatihan Keuangan (BPPK). *Kajian Ekonomi Dan Keuangan*, 3(1), 54–74. <https://doi.org/10.31685/kek.v3i1.409>
- Anwar, A. I., & Hadi, M. (2022). Implementasi Aplikasi Sakti Dan Span Dalam Penyusunan Laporan Keuangan. *Jurnal Informatika*, 1(2), 32–55. <https://doi.org/10.57094/ji.v1i2.359>
- Astawa, I. , G. , N. , D., Yudhiantara, I. , M., & Wibawa, I. , G. , A. (2023). *Aplikasi SAKTI Pengelolaan Keuangan Negara*. Purbalingga : Eureka Media Aksara.
- Bisri, M. H., & Asmoro, B. T. (2019). Etika Pelayanan Publik di Indonesia. *Journal of Governance Innovation*, 1(1), 59–76.
- Harnowo, S., Santoso, B., & Suryani, E. (2021). Determinan Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI): Pendekatan Human-Organization-Technology (HOT) Fit Framework. *E-Jurnal Akuntansi*, 31(3), 769–781. <https://doi.org/10.24843/EJA.2021.v31.i03.p19>
- Instruksi Presiden Nomor 3 Tahun 2003 Tentang Kebijakan Dan Strategi Nasional Pengembangan E-Government.

- Nasution, R. , N. , A., & Nasution, J. (2022). Penerapan Aplikasi Sakti Dalam Pengelolaan Keuangan Di Badan Narkotika Nasional (BNN) Provinsi Sumatera. *ALEXANDRIA (Journal of Economics, Business, & Entrepreneurship)*, 3(1), 5–8. <https://doi.org/10.29303/alexandria.v3i1.172>
- Pambudi, Y. , A., Safuan, & Alhabshy, M. , A. (2022). Implementasi Penggunaan Aplikasi Sakti pada Penyusunan Laporan Keuangan Pemerintah Pusat. *Syntax Literate : Jurnal Ilmiah Indonesia*, 7(5), 6722–6729.
- Permenparekraf No 13 Tahun 2019. (n.d.). Peraturan Menteri Pariwisata Dan Ekonomi Kreatif Nomor 13 Tahun 2019 tentang Organisasi dan Tata Kerja Politeknik Pariwisata Bali.
- Rachmawati, D., Rahman, A., & Mahsina. (2023). Analisis Perancangan Sistem Informasi Akuntansi Persediaan Barang Dagangan Guna Meningkatkan Pengendalian Internal Perusahaan (Studi Kasus Pada PT. Rejo Mulyo Plastik). *Jurnal Akuntansi Publik Nusantara (JURALINUS)*, 1(2), 30–37.
- Rahman, S., Hartanto, S., & Harkat, A. (2023). Analisis Penerapan Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) : Studi Kasus Pada Kantor Pelayanan Perbendaharaan Negara Semarang I. *Jurnal Akuntansi Terapan Dan Bisnis*, 3(1), 64–72. <https://doi.org/10.25047/asersi.v3i1.3901>
- Sabrina, T., & Zuhri. (2023). Pengaruh Implementasi Sistem Aplikasi Keuangan Tingkat Instansi (Sakti) Dan Kompetensi SDM Terhadap Kualitas Laporan Keuangan Pemerintah (Studi Kasus Di PTN Pariwisata Pada Kementerian Pariwisata Dan Ekonomi Kreatif / Badan Pariwisata Dan Ekonomi Kreatif). *Civitas: Jurnal Studi Manajemen*, 5(1), 10–24.
- Samsu. (2017). Metode Penelitian (Teori dan Aplikasi Penelitian Kualitatif, Kuantitatif, Mixed Methods, serta Research & Development). Pusat Studi Agama dan Kemasyarakatan.
- Srirahayu, A., Hidayaty, D. , E., & Rosmawati, E. (2022). Implementasi Perubahan Sistem Informasi Keuangan pada Kantor Imigrasi Kelas I Non TPI Karawang. *J-MAS (Jurnal Manajemen Dan Sains)*, 7(2), 482–491. <https://doi.org/10.33087/jmas.v7i2.435>
- Sudarto. (2019). Pengembangan Integrated Financial Management Information System (IFMIS) di Indonesia. *Indonesian Treasury Review Jurnal Perbendaharaan Keuangan Negara Dan Kebijakan Publik*, 4(2), 87–103. <https://doi.org/10.33105/itrev.v4i2.127>
- Sugiyono. (2022). Metode Penelitian Kuantitatif Kualitatif. Bandung : Alfabeta.
- Veronika, M. , W., Putri, A. , M., & Suci, R. , G. (2022). Analisis Implementasi Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) Pada Penata Usaha Anggaran Kantor Pertanahan Kota Pekanbaru. *Accountia Journal (Accounting, Trusted, Inspiring and Authentic Journal)*, 6(2), 205–218.