AN ANALYSIS OF THE EFFECTIVENESS OF THE SAKTI APPLICATION IMPLEMENTATION ON FINANCIAL MANAGEMENT (STUDY CASE OF GANESHA UNIVERSITY OF EDUCATION)

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ABSTRACT

The aim of this research is to analyze the effectiveness of implementing the Institutional Level Financial Application System (SAKTI) at Universitas Pendidikan Ganesha in budget management. This research is qualitative research with a case study approach. Data collection was carried out through interviews, observation and documentation methods. The informants for this research were based on certain criteria, namely selecting Universitas Pendidikan Ganesha employees who acted as users or users of the SAKTI application. The selection is based on the user's knowledge, understanding and experience in using the SAKTI application. Use of the Sakti application is mandatory in accordance with the provisions of the Regulation of the Minister of Finance of the Republic of Indonesia Number 171/PMK.05/2021 concerning Implementation of the SAKTI System. SAKTI is an integrated public financial management system or Integrated Financial Management Information System (IFMIS) which is an integrated and computerized state financial management package intended to increase effectiveness in managing state finances.

Keywords: effectiveness, agency level financial application system, integrated public financial management system, financial management

INTRODUCTION

Information systems are an integral part of modern organizations because they are able to provide various benefits, especially in increasing efficiency and productivity. Not only limited to the private sector, the government sector is also required to respond to technological changes that continue to grow. The utilization of information technology by the government is known as e-government (Gultom & Harahap, 2024). The Ministry of Finance as one of the strategic agencies continues to strive to develop information technology to improve state financial management to be more accountable, transparent, accurate, and efficient. One tangible form of this effort is the development of an integrated public financial management information system (IFMIS), a system that is also widely adopted by developing countries (Uña & Pimenta, 2015). IFMIS is an integrated and computerized system that covers the entire process of state financial management, from planning, budgeting, budget execution, to reporting and accountability (Mukhtaromin, 2018). In Indonesia, the implementation of IFMIS is realized through the improvement of an application called the *Sistem Aplikasi Keuangan Tingkat Instansi* (SAKTI) (Prabowo, 2017). SAKTI includes the integration of budget preparation, budget execution, and financial report preparation processes with features such as the preparation of RKAKL, DIPA, supplier and contract data management, as well as goods and inventory accounting. Although designed to simplify and modernize the previous system, the transition to SAKTI was not free from challenges, especially at the work unit level. Universitas Pendidikan Ganesha (Undiksha) as a government institution is also required to implement SAKTI, which although aims to improve the old system, still faces obstacles during the transition period. Problem Statement like Based on the background description above, the problem formulations in this study are as follows, and How is the effectiveness of using the SAKTI application as an integrated application in financial management at Universitas Pendidikan Ganesha? and What obstacles are faced in implementing the SAKTI application?

LITERATURE REVIEW

Integrated Financial Management Information System (IFMIS) is a package of information systems designed to manage state finances in an integrated and computerized manner, with the main objective of increasing effectiveness and transparency in state budget management (Mukhtaromin, 2018). In practice, one form of IFMIS implementation in Indonesia is SAKTI, which integrates various financial applications that previously stood alone such as RKA-KL, SIMAK BMN, SILABI, and SAS (Widodo & Wibowo, 2018). SAKTI was developed to cover the entire business process of state financial management from start to finish, such as budget preparation, implementation, to financial reporting, including supplier and contract data management, as well as reconciliation and preparation of government financial accountability reports. This application also supports the principle of preparing financial reports that are timely and in accordance with government accounting standards. According to (As'syifa, 2022), SAKTI brings significant changes

because it is designed to integrate several previous applications. Harnowo, Santoso, and Suryani, (2021) emphasized that the existence of SAKTI requires management to develop new strategies due to changes in work patterns. As a new system, SAKTI is certainly not free from the risk of implementation failure if it is not accompanied by good readiness and adaptation from users. Therefore, a study of the use of SAKTI in the work unit environment, including at Undiksha, is important to identify challenges and opportunities for successful implementation of this system.

METHOD, DATA, AND ANALYSIS

This research will focus on the effectiveness of using an integrated application system in financial management at Universitas Pendidikan Ganesha. This research takes a qualitative approach where in qualitative research the data is not obtained through statistical procedures or other forms of calculation. According to Sugiarto, (2015) qualitative research aims to reveal symptoms as a whole through data collection and natural settings by utilizing the researcher as the key instrument. In this study, researchers will collect data by conducting observations, documentation and direct interviews. This research is intended to obtain in-depth information about the effectiveness of using an integrated application system in financial management. In addition, in this study it is hoped that researchers can find out the obstacles and evaluation of the use of integrated application systems in financial management and making treasurer accountability reports at Universitas Pendidikan Ganesha.

The object of this research will be carried out at Universitas Pendidikan Ganesha which is located at Udayana Street no 11C Singaraja Bali and has implemented the SAKTI application since financial reporting in 2023.

RESULT AND DISCUSSION

User effectiveness is the users of the *Sistem Aplikasi Keuangan Tingkat Instansi* (SAKTI). Effectiveness is generally seen as the level of achievement of operative and operational goals. Basically, effectiveness is the level of achievement of the organization's target tasks that are set. Effectiveness is how well the work is done, the extent to which someone produces the output as expected. This can be interpreted, if a job can be done as planned, it can be said to be effective regardless of time, energy and others (Rinna, Soleman, & Suwito, 2024), while according to (Sondang, 2001) Effectiveness is the utilization of resources, facilities and infrastructure in a certain amount that is consciously set in advance to produce a number of goods for the services of the activities it carries out. If someone talks about effectiveness as a work orientation, it means that the spotlight of attention is the achievement of various predetermined goals on time by using certain sources that have been used must be predetermined and by utilizing these sources, certain results must be achieved within a predetermined time.

Universitas Pendidikan Ganesha has implemented the SAKTI application since 2023, which means to report / make financial reporting for the 2022 fiscal year. In this application, the effectiveness of the SAKTI application as an integrated financial module can be obtained information from each operator who utilizes / uses the application. For this reason, the effectiveness assessment can be carried out by conducting interviews so that adequate information can be obtained regarding the effectiveness of the utilization of the SAKTI application in state financial management. On the budgeting side, interviews were conducted with operators in the budgeting module, namely Mrs. Novy as the operator of the budgeting module, she said that with the use of the SAKTI Application, in terms of effectiveness, it increased because there was no need to go to KPPN in order to submit ADK budget submissions and revisions because everything was connected to SPAN so that from the budget side all submissions could be from the workplace and there was no need to go to KPPN with flashdicks or laptops, so that the data was more updated. This is in accordance with what was conveyed by Mr. Wenas as the budget absorption operator who said that "I can see the absorption of the budget that has been SP2D-kan without having to go to KPPN so that the data is more updated so that I can report it to my superiors in the context of evaluating the program and budget". In terms of the implementation module, the researcher conducted an interview with Mrs. Komang Budi as the recipient treasurer who said that "This application is very effective because the data submitted is in accordance with the actual conditions that I report without having to go back and forth to KPPN to bring revenue authorization documents, so that when the leadership needs Undiksha revenue data during a meeting, for example, I can immediately convey the real time conditions". When the Asset operator was asked about the effectiveness of the utilization of the SAKTI application, Mr. Suarmayana as the operator of the fixed asset module, he conveyed that this was more effective in relation to application updates that were already direct without having to download application updates like the previous application by using the SAKTI Auto Update Application feature, this made it very easy for us because without us downloading updates, the application was automatically updated with the latest application. Likewise, when asked the operator of the reporting module section, namely Mrs. Arie Kumala (accounting and reporting section), she conveyed the effectiveness of the use of the SAKTI application "Data is inputted per receipt, can be accessed anywhere as long as there is an internet network available, if there is an input error or detailing has not been done or an item input code error is easily seen and traced from the 'to do list' sheet and one system has been centralized from budgeting, bmn, In addition, there is no need to go back and forth to KPPN to do a recon, just submit it and if it is appropriate, the reconciliation result note (CHR) will immediately be issued. In the past, we went back and forth to KKPN to take care of the reconciliation minutes (BAR), now the difficulty is that if there is something that is not in accordance with the data at KPPN as the treasurer, it is difficult, we go back again to correct it and then return to KKPN until it is

appropriate and the BAR is issued, but now it is not because everything is integrated, including with KPPN ".

Based on the results of interviews with operators who run this application, the effectiveness of utilizing the SAKTI application can be stated validly, using the qualitative research data validity method with source triangulation, namely validating information that wants to be obtained as reliable research information by matching information from one source with other sources so that a valid conclusion can be drawn with the interview method, then the information obtained from interviews that researchers conducted with several SAKTI Application operators both on budgeting, implementation (BMN, treasurer) and on reporting all stated the same thing that the SAKTI application provided effectiveness in terms of ease of access and application updates, usefulness in providing real time information. However, there are several things that still need improvement, especially in several matters as conveyed by Mrs. Arie Kumala "It is a bit difficult to check for capital expenditures, especially to find out the source of funding, related to printing transaction data that cannot be accessed for quarterly reports, if there is a cash difference it is rather difficult to find the cause because the data entered in the glp ledger is per receipt so that there are more items". In addition, obstacles are certainly still faced in the operation of this application, from the results of observations made by researchers there are several obstacles that need attention, competent human resources to operate the SAKTI application because this application is an application that implements an integrated public financial management system, of course, requires a very qualified operator, the time of use at the end of the year where the Satker is pursued to complete the financial statements which will later have to be submitted to the echelon above and consolidated into a consolidated financial report with a fairly short time puts more pressure because the annual financial statements cannot have corrections and must be in accordance with KPPN data plus it is a newly used application which is a challenge in itself Another obstacle is that it is very dependent on the internet network so that connection stability greatly affects the final results of the use of this application.

CONCLUSION

Based on the results of research conducted using descriptive qualitative methods through interviews with several operators in the budgeting, asset implementation and treasurer, and reporting sections at Universitas Pendidikan Ganesha, it can be concluded that the application of the SAKTI application has proven effective in financial management. This effectiveness can be seen from the ability of the SAKTI application to integrate systems and databases that were previously separate (stand-alone) into one integrated system (integrated one system). By only doing one document input, data can be used by various sections in one satker, even directly connected to KPPN / BUN. This simplifies the process of sending and processing data, thus having a positive impact on improving the quality of work unit financial reports.

IMPLICATION/LIMITATION AND SUGGESTIONS

In order for the implementation of the SAKTI application to run more optimally, it is recommended to increase training and mentoring for all application users in various sections, strengthen coordination between sections in the work unit to synchronize the data input process, and conduct regular evaluations of the implementation of this application to identify obstacles that may occur. In addition, application developers are expected to continue to expand features and provide adequate technical support so that the SAKTI application remains relevant to the increasingly complex needs of financial management.

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