Analysis of the State Budget Management System Using the SAKTI Application

(A Case Study at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province)

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Abstract: This research aims to analyze the implementation of the State Institutional Financial Application System (SAKTI) in the management of the State Revenue and Expenditure Budget (APBN) at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province. The primary focus of this study is to identify the benefits obtained and the challenges faced during the application process. The research method used is descriptive qualitative, with data collection techniques involving interviews, observation, and documentation. The results indicate that the implementation of the SAKTI Application has provided significant positive impacts, particularly in increasing the efficiency of financial management. This is evidenced by the acceleration of administrative processes, more systematic preparation of financial reports, and a reduction in the potential for recording errors. Furthermore, the application also supports improved transparency and accountability in budget utilization, thereby contributing to the realization of more effective, efficient, and sustainable state financial governance within the maritime and fisheries sector. Nevertheless, the research also found constraints that require serious attention, including issues related to the stability of the system and network, which is not yet optimal. This obstacle frequently hinders smooth operations, especially during periods of high workload. Therefore, an improvement in technological infrastructure and adequate technical support is necessary to ensure the application can be implemented more maximally. The findings of this research are expected to serve as a reference for policymakers in formulating strategies to enhance the quality of APBN management through the utilization of information technology in regional government agencies..

Keywords: Financial efficiency; Implementation; SAKTI; State Budget Management (APBN); Transparency.

1. Introduction

Transparent, accountable, and efficient state financial management is a primary pillar in realizing good governance (Mardiasmo, 2019). To support this goal, the Indonesian government has developed and implemented various digital systems, one of which is the State Institutional Financial Application System (SAKTI). This application is designed to integrate the entire State Revenue and Expenditure Budget (APBN) management process at the work unit level, from planning to reporting, into a single, unified system (Sayadi, 2021).

The implementation of the SAKTI Application at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province has proven to have a positive impact on APBN management. This system enhances efficiency in financial administrative processes, accelerates report preparation, and reduces the potential for manual errors. Furthermore, the adoption of SAKTI also strengthens budget effectiveness and accountability, ensuring that funds used for development in the maritime and fisheries sector are more focused,

transparent, and sustainable. Thus, the SAKTI Application is capable of supporting the improvement of the agency's financial performance while simultaneously ensuring more accountable management of public funds. (Rahman et al., 2023a).

The SAKTI Application is actually more than just a regular application. This system is specifically designed to integrate various financial management processes into a single gateway, starting from budget planning, execution, administration, and reporting. In other words, SAKTI aims to simplify the bureaucracy which has historically tended to be complicated and slow. The use of this application not only streamlines employees' work but also enhances the quality of oversight and transparency in the utilization of state funds. (KPPN Kuala Tungkal, 2022).

The Maritime Affairs and Fisheries Agency of Central Sulawesi Province is one example of a regional government institution that manages state budgets for development activities in the maritime and fisheries sector. This sector is crucial, especially for coastal regions like Palu, which possesses vast marine resource potential. Therefore, the budget management within this agency must be carried out meticulously, transparently, and with accurate targeting so that its benefits are truly felt by the community.

This research deeply examines the implementation, benefits, and challenges of using the SAKTI Application in APBN management at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province. The aim is to provide a comprehensive overview of the system's effectiveness in supporting better financial governance. The study will thoroughly discuss how the SAKTI Application is implemented at the Agency. The authors will review the usage process, the benefits experienced by the institutional users, and any obstacles that may arise in practice. It is hoped that the results of this analysis can provide a more complete picture of the effectiveness of digital systems in supporting modern and responsible APBN management, particularly in the regional maritime and fisheries sector.

2. Preliminaries or Related Work or Literature Review

The management of the State Revenue and Expenditure Budget (APBN) in Indonesia is the primary instrument for achieving national development goals. Along with technological developments, the government is promoting the adoption of digital systems to enhance state financial transparency, accountability, and efficiency. One key innovation is the implementation of the State Institutional Financial Application System (SAKTI).

According to the Ministry of Finance, SAKTI is an integrated application that encompasses the entire budget management cycle, from planning, execution, administration, to financial reporting. Previously, government agencies used several separate applications, such as SAIBA, SAS, SIMAK-BMN, and Persediaan. SAKTI serves as a unified system that consolidates these functions into a single platform, thereby reducing data duplication and increasing process efficiency (Siregar & Nugraha, 2020).

A number of studies highlight the benefits of SAKTI implementation in APBN governance. Pratama (2021) found that the use of SAKTI helps accelerate the preparation of financial reports and facilitates the monitoring of budget realization. This aligns with the findings of Nugroho (2022), who stated that the digitalization of budget management through SAKTI supports the principles of good governance because every transaction can be traced transparently

However, there are also constraints in its implementation. A study by Wicaksono et al. (2021) indicates that the stability of the system and internet network frequently poses a major obstacle, affecting the smooth process of data input, particularly in regions with limited infrastructure.

Theoretically, the SAKTI implementation can be linked to the New Public Management (NPM) theory, which emphasizes efficiency, effectiveness, and accountability in bureaucratic governance. The digitalization of public finance is a form of government administration modernization aimed at aligning public sector practices with private sector management principles that are results-oriented.(Osborne & Gaebler, 1992).

Previous research generally highlights the general benefits of SAKTI across government agencies nationally. However, more specific case studies within the regional maritime and fisheries sector, particularly in Central Sulawesi, are still rarely conducted. Therefore, this research contributes by providing an in-depth analysis of SAKTI implementation at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province, covering the advantages, disadvantages, and challenges faced in APBN management..

3. Proposed Method

This research uses a descriptive qualitative approach with a case study approach at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province. The research informants consist of financial staff and SAKTI application operators. The analysis stages include: 1) Data Collection, which involves gathering data through interviews with agency staff who use SAKTI in budget management; and 2) Observation of the SAKTI application usage process. The collected data is analyzed using a descriptive method with a triangulation approach to ensure the validity of the research findings

4. Results and Discussion

The management of state finance is a crucial element in the government system, particularly concerning the management of the State Revenue and Expenditure Budget (APBN). Following technological advancements, the Ministry of Finance of the Republic of Indonesia launched the State Financial and Transaction Application System of Indonesia, better known as SAKTI (Sistem Aplikasi Keuangan dan Transaksi Pemerintahan Indonesia). This application has become an important instrument in digitizing state financial

management, enhancing transparency, accountability, and efficiency in APBN execution. In this discussion, we will delve deeper into the role, functions, benefits, and challenges in APBN management using the SAKTI application.

The SAKTI Application plays a strategic role in supporting more modern and integrated state financial governance. As an information technology-based system, SAKTI is utilized by all ministerial/institutional work units to directly manage the budget, from planning and execution to reporting. Its primary role is to serve as a tool for efficient, transparent, and accountable state financial management. By integrating all financial processes into a single application, SAKTI replaces various older applications previously used separately, such as SAS, SAIBA, SIMAK-BMN, and Persediaan. Additionally, SAKTI functions as a bridge between the work units and the State Treasury Service Office (KPPN), ensuring that all processes for budget disbursement, financial reporting, and auditing can be conducted in real-time and are digitally documented

The results of this study are also in line with the findings of Hamida & Habibi (2024), who affirm that SAKTI's effectiveness lies in its ability to manage the financial process, from budgeting to accountability reporting, online, real-time, and faster, thereby reducing the risk of human error. This similarity in findings is evident in the implementation of SAKTI at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province, where the processes for budget preparation, execution, and reporting can be carried out more efficiently and transparently. In the context of this case study, the integration of this digital system not only accelerates administrative processes but also improves data accuracy and simplifies coordination between work units. Thus, this research strengthens the evidence that SAKTI implementation plays a crucial role in supporting the effectiveness and efficiency of state financial governance, both at the central and regional levels

The benefits of using SAKTI are highly valued by Mr. Risal, as stated in the following interview excerpt:

The benefits of using SAKTI greatly simplify/help the financial administration process we carry out, making data input more efficient because it is already internet-based. Furthermore, data transfer from one operator to another does not take much time because they use the same, interconnected application. In contrast, before using the SAKTI Application, we still used more than one application, and they were still offline; the constraints we faced were especially pronounced if there was no internet network.

A similar point was expressed by Mr. Asep from the PSDKP division: The implementation of the SAKTI Application at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province shows that the SAKTI Application began to be implemented at the Agency in 2022. All stages of budget management, from planning preparation, commitment submission, creation of budget execution documents, to reporting, have been carried out through this system. The use of SAKTI replaced previous applications such as

SAS, SAIBA, SIMAK-BMN, and Persediaan, making the financial management process simpler and integrated.

And according to Mr. Risal, the Operator, the system is very helpful, particularly because it is online-based. For example, a single data upload can be instantly read across various application modules, thereby reducing the risk of duplication and input errors. The real-time data integration makes it easier for the agency to control the budget flow and reconcile documents more quickly.

The Main Function of the SAKTI Application, as conveyed by Mr. Asep, is that the SAKTI Application facilitates state budget management with various features that support every stage in state financial management, such as budget planning. One of SAKTI's main functions is to assist in a more structured and measurable state budget planning process. In this regard, SAKTI makes it easier for government agencies to prepare the State Revenue and Expenditure Budget Draft (RAPBN), which can be adjusted to national development priorities and needs.

This finding is corroborated by the results of field interviews. According to Mr. Risal, the operator, the use of SAKTI greatly simplifies the financial administration process because all data input is done online and is integrated. This is a departure from the previous condition, which still used more than one application and was offline, leading to longer processing times and the risk of data duplication. In line with this, Mr. Asep from the PSDKP division confirmed that since the SAKTI implementation in 2022, all stages of budget management, from planning preparation to reporting, can be done more quickly and simply. The statements from these informants indicate that SAKTI not only provides theoretical benefits in state financial governance but is also genuinely experienced by field users, especially in terms of time efficiency, data integration, and transparency in budget execution.

The research findings at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province have demonstrated a positive impact, particularly in the acceleration of administrative processes and budget oversight. This aligns with various literature on the digitalization of state financial systems, which emphasize the importance of system integration to enhance efficiency, transparency, and accountability.

The implementation of the SAKTI Application at the Agency suggests that the success of a digital system is determined not only by its technological sophistication but also by the organization's readiness to adapt. From a technical perspective, the application is capable of integrating the planning, execution, and financial reporting processes in real-time, thereby reducing the potential for delays and data input errors.

However, from a managerial perspective, SAKTI implementation encourages a change in the work patterns of the apparatus, shifting them from being accustomed to manual systems to becoming more disciplined in using the digital system. This also results in increased transparency because every transaction can be traced directly, thus minimizing the potential

for deviation. On the other hand, the biggest challenge still lies in the stability of the system and network infrastructure. Therefore, SAKTI implementation requires support and an improvement in technological infrastructure so that this application can truly become the main instrument in realizing a more modern, accountable, and sustainable state financial governance.

The budget planning process in SAKTI is carried out by inputting data and fund allocations in accordance with the programs and activities that have been planned by each ministry/institution. This application enables budget preparation to be data-driven, making analysis and decision-making more rational and accurate.

However, non-technical factors such as the availability of network infrastructure are a highly determining aspect. This reinforces the view that the success of a digital system is not solely determined by technology. Therefore, an improvement in supporting infrastructure is necessary to optimize the benefits of the SAKTI application.

5. Conclusions

The SAKTI Application provides a significant impact on APBN management at the Maritime Affairs and Fisheries Agency of Central Sulawesi Province. The budget process has become faster, integrated, and accountable. However, the success of the implementation is still limited by internal factors such as system stability and network stability. Therefore, an improvement in technological infrastructure is necessary.

Author Contributions:

"Conceptualization: Widya, Sugianto, Masruddin, And Mustamin; Methodology: Widya, Sugianto, Masruddin, And Mustamin; Software: Widya, Sugianto, Masruddin, And Mustamin; Validation: Widya, Sugianto, Masruddin, And Mustamin.; Formal analysis: Widya, Sugianto, Masruddin, And Mustamin.; Investigation: Widya, Sugianto, Masruddin, And Mustamin.; Resources: Widya, Sugianto, Masruddin, And Mustamin.; Data curation: Widya, Sugianto, Masruddin, And Mustamin.; Writing—original draft preparation: Widya, Sugianto, Masruddin, And Mustamin.; Writing—review and editing: Widya, Sugianto, Masruddin, And Mustamin.; Visualization: Widya, Sugianto, Masruddin, And Mustamin.; Supervision: Widya, Sugianto, Masruddin, And Mustamin.; Project administration: Widya, Sugianto, Masruddin, And Mustamin.; Funding acquisition: Widya, Sugianto, Masruddin, And Mustamin."

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