

## **Implementation of the Agency-Level Financial Application System (SAKTI) Based on Minister of Finance Regulation Number 158 of 2023 on the Performance of Expenditure Treasurers in the Jurisdiction of the High Religious Court of Bali**

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### **Abstract**

The digital transformation of state financial management is an integral part of bureaucratic reform and the implementation of good governance in Indonesia. One concrete manifestation of this transformation is the implementation of the Agency-Level Financial Application System (Sistem Aplikasi Keuangan Tingkat Instansi – SAKTI), which is regulated under the Regulation of the Minister of Finance Number 158 of 2023. This study aims to analyze the implementation of SAKTI and its impact on the performance of Expenditure Treasurers within the jurisdiction of the Bali Religious High Court. This research employs a qualitative method with an empirical legal approach. Data were collected through in-depth interviews, direct observation, and document analysis involving Expenditure Treasurers at selected work units. The results indicate that the implementation of SAKTI generally improves the effectiveness, accuracy, transparency, and accountability of state financial management. The use of an integrated electronic system simplifies administrative procedures, enhances data consistency, and strengthens internal control mechanisms in financial transactions. Nevertheless, several challenges were identified, including technical system disruptions, limited human resource competencies in information technology, and frequent regulatory changes. These factors affect the optimal use of the system and influence the workload of Expenditure Treasurers. This study concludes that although SAKTI has a positive impact on improving treasurer performance, its successful implementation depends on user readiness, institutional support, and continuous capacity building to ensure sustainable digital financial governance.

**Keywords :** Minister of Finance Regulation No. 158 of 2023, Expenditure Treasurer, e-government, state financial management.

### **Introduction**

To achieve effective, efficient, transparent, and accountable state financial management, the Indonesian government continues to undertake digital transformation through the use of information technology in the state financial administration system. One strategic step taken is the implementation of the Agency-Level Financial Application System (SAKTI), as stipulated in Minister of Finance Regulation Number 158 of 2023. The SAKTI application is an integrated system used by work units across all ministries and institutions to support the planning, implementation, administration, and electronic reporting of state finances. Through this regulation, the government establishes business process standards for state financial management to ensure greater order, integration, and accuracy, while also establishing SAKTI as the primary system for electronic-based state financial management.

The implementation of SAKTI is also in line with the Electronic-Based Government System (SPBE) policy, as stipulated in Presidential Regulation Number 95 of 2018, which emphasizes the use of information and communication technology in governance. In the context of state financial management, SAKTI is a crucial instrument in supporting transparency, accountability, and improving the quality of state financial data. The SAKTI Application System is used by state financial managers, including the Expenditure Treasurer, who plays a strategic role in receiving, storing, disbursing, administering, and accounting for state funds at the work unit level. The implementation of SAKTI has brought significant changes to the Expenditure Treasurer's work patterns, moving from a manual system or separate applications to an integrated system that demands adaptability, technological understanding, and increased professionalism. While the implementation of the Agency-Level Financial Application System (SAKTI) has significantly facilitated state financial management, concerns have also arisen among users, particularly expenditure treasurers, regarding data security and system reliability. As an online application that directly manages state financial transactions, the SAKTI Application stores various critical information such as budget data, payment transactions, and accountability reports. This situation raises concerns about system disruptions, data leaks, or unauthorized access, which could potentially disrupt smooth financial implementation and undermine trust in the system. Therefore, cybersecurity and data protection are critical issues that require serious attention to ensure that the SAKTI Application is not only technically efficient but also secure and can guarantee the integrity of state financial management.

This research focuses on the influence of the Agency-Level Financial Application System (SAKTI) on the performance of the Expenditure Treasurer of the Bali Religious High Court in accordance with Minister of Finance Regulation Number 158 of 2023 concerning Amendments to Minister of Finance Regulation Number 171/PMK.05/2021 concerning the Implementation of the Sakti System. The problem statement is as follows:

1. How does the implementation of the Agency-Level Financial Application System (SAKTI) based on Minister of Finance Regulation (PMK) Number 158 of 2023 affect the performance of Expenditure Treasurers?
2. What are the obstacles encountered in implementing the Agency-Level Financial Application System (SAKTI) based on Minister of Finance Regulation (PMK) Number 158 of 2023 on the performance of Expenditure Treasurers?

The main objective in writing this scientific paper is to find out and analyze the implementation of the Agency Level Financial Application System (SAKTI) based on the Minister of Finance Regulation Number 158 of 2023 and its influence on the performance of the Expenditure Treasurer.

The specific objective of writing this scientific paper is to find out how the implementation of the Agency Level Financial Application System (SAKTI) in the work unit environment is in accordance with the provisions of the Minister of Finance Regulation Number 158 of 2023 and to identify the obstacles faced by the Expenditure Treasurer in carrying out duties using the SAKTI Application.

## Methods

The type of research used in this study is qualitative. Qualitative research is used because it focuses on an in-depth understanding of a phenomenon, rather than on numerical or statistical measurements. This study seeks to describe and analyze descriptively the implementation of the Agency-Level Financial Application System (SAKTI) based on Minister of Finance Regulation Number 158 of 2023 and its impact on the performance of Expenditure Treasurers within the jurisdiction of the Bali Religious High Court.

A qualitative approach was chosen because it allows researchers to directly explore the experiences, perceptions, and obstacles faced by expenditure treasurers in carrying out their duties using the SAKTI application. Through data collection techniques such as interviews, observations, and documentation studies, researchers can obtain a comprehensive and contextual picture of the effectiveness of SAKTI implementation, the level of user understanding, and the factors influencing expenditure treasurer performance.

This research uses an empirical approach, as it focuses on the observation and analysis of the actual implementation of the Agency-Level Financial Application System (SAKTI) within the work units under the jurisdiction of the Bali High Religious Court, and how its implementation affects the performance of expenditure treasurers. This empirical approach is used to answer the research problem formulation, namely how the implementation of SAKTI based on Minister of Finance Regulation Number 158 of 2023 affects the performance of expenditure treasurers; and what obstacles are faced in its implementation.

The data sources used by researchers are divided into two, namely:

a. Primary Sources

Primary sources are data sources that directly provide data to data collectors. In this study, the primary data source was directly interviewed by the Expenditure Treasurer via the Zoom application and documentation.

b. Secondary Sources

Secondary sources are sources that do not directly provide data to the data collector, for example through other people or documents. This research uses secondary data, including articles and books that specifically discuss the implementation of the SAKTI system.

There are two main factors that influence the quality of research data: the quality of the research instrument and the quality of data collection. The quality of the research instrument relates to the validity and reliability of the instrument, while the quality of data collection relates to the accuracy of the methods used to collect the data.

#### a. Interviews

In-depth interviews were conducted with informants deemed to have direct knowledge of the implementation of the SAKTI application. The primary informant in this study was the Expenditure Treasurer at the religious court work unit within the jurisdiction of the Bali High Religious Court.

#### b. Observation

Observation techniques were conducted by directly observing the use of the SAKTI application at the work unit serving as the research location.

#### c. Documentation

Data collection was also conducted through documentation studies, namely reviewing various documents relevant to the research object

In this study, the data obtained were qualitative, consisting of interviews, observations, and documentation that describe actual conditions in the field. Therefore, data management and analysis were conducted using descriptive qualitative methods, with an emphasis on understanding the meaning and patterns of relationships between data.

#### 1. Data Reduction

Data reduction is the process of selecting, focusing, simplifying, and grouping raw data obtained from interviews, observations, and documentation.

#### 2. Data Display

This stage aims to organize the reduced data into a form that is easy to read and understand. In qualitative research, data presentation can take the form of narrative descriptions, summary tables, interview excerpts, or flowcharts of the SAKTI implementation process.

#### 3. Conclusion Drawing

This stage is the process of interpreting the presented data to answer the research problem formulation.

#### 4. Data Validation (Verification)

To maintain the validity of qualitative data, the researcher used triangulation techniques, namely comparing data from various sources (the Expenditure Treasurer in the jurisdiction of the Bali Religious High Court) and various methods (interviews, observations, and documentation).

## Results and Discussion

The implementation of the Agency-Level Financial Accounting System (SAKTI) for disbursing treasurers, according to Minister of Finance Regulation No. 158 of 2023, represents a strategic change in state financial governance at the work unit level. With the enactment of PMK 158/2023, all disbursing treasurer activities must be carried out through the Treasurer module in the SAKTI application, the sole official government system. Empirically, the implementation of PMK 158/2023 demonstrates that all stages of state financial management by disbursing treasurers, from receipts and

disbursements, recording the General Cash Book (BKA), preparing accountability reports, and reconciliation, are now carried out through the SAKTI application in their daily work activities.

The research instrument used in this study was a semi-structured interview guide. The interview guide was developed based on the provisions of PMK No. 158 of 2023 and the SAKTI application implementation indicators, which include regulatory understanding, technical implementation, the workload of Disbursing Treasurers, system effectiveness, and obstacles encountered in practice. Semi-structured interviews are a data collection technique that uses an interview guide as the primary guideline. However, researchers retain the flexibility to develop follow-up questions to obtain more in-depth and comprehensive data in accordance with the research objectives. The use of semi-structured interviews in this study aims to gain a deeper understanding of the implementation of the SAKTI application, based on PMK Number 158 of 2023, by exploring the experiences, perceptions, and obstacles faced by Expenditure Treasurers in carrying out their duties.

In addition to semi-structured interviews, researchers also conducted observations as a research instrument. Observations in this study were conducted directly at several work units selected as research locations to observe the implementation of Expenditure Treasurers' duties in using the SAKTI application. Observations focused on the process of inputting financial transaction data, the use of SAKTI modules related to Expenditure Treasurers, and interactions between Expenditure Treasurers and relevant parties in state financial management. The type of observation used in this study was passive participant observation. Passive participant observation is a data collection technique in qualitative research used to obtain an empirical picture of the phenomenon being studied directly in the field.

Based on observations and structured and semi-structured interviews, this study found that the implementation of the Agency-Level Financial Application System (SAKTI), as stipulated in Minister of Finance Regulation Number 158 of 2023, has had a significant impact on the workload of Expenditure Treasurers at the work unit level. As officials with a central role in state treasury management, Expenditure Treasurers are the ones most impacted by the transformation of the financial management system from manual and semi-manual mechanisms to an integrated digital system. This transformation not only changes the technical aspects of task execution but also requires adjustments to work patterns, increased information technology competency, and adaptation to new procedures that are substantially different from the previous system. Furthermore, interview results indicate that obstacles in the implementation of SAKTI can be classified into three main categories: technical obstacles, human resource obstacles, and regulatory obstacles and changes in work procedures. These three types of obstacles are interrelated and simultaneously influence the effectiveness of the Expenditure Treasurer's performance in carrying out state financial management functions. This finding confirms that the successful implementation of the state financial digitalization policy is not solely determined by the readiness of the technological infrastructure, but

also by the quality of human resources, clear regulations, and consistency in the implementation of administrative policies and state financial governance.

## Conclusion

1. The implementation of the SAKTI application has brought significant changes to the governance of state finances at the work unit level. PMK Number 158 of 2023 has been implemented in practice through the use of the SAKTI application by work units as the primary means of managing state finances. The integration of planning, implementation, administration, and financial accountability has been effectively implemented in the daily work activities of the Expenditure Treasurer.
2. Technical application constraints are the most dominant obstacle experienced by Expenditure Treasurers, such as limited internet access in some work units. These constraints not only hamper access and smooth use of the SAKTI application, but also directly impact the performance of Expenditure Treasurers, particularly in terms of transaction timeliness, work efficiency, and the smooth running of state financial administration processes.
3. Limited human resources are one of the most significant obstacles affecting the effectiveness of SAKTI implementation and the performance of Expenditure Treasurers. Empirical findings indicate that all respondents (100%) experienced limited human resources, both in terms of the number of personnel and technical competence, so that they are not in line with the level of complexity of the electronic-based and integrated SAKTI system.
4. System security and personal data protection, particularly regarding the implementation of Multi-Factor Authentication (MFA), still require further attention. Challenges encountered in practice indicate that responsive technical support must be balanced with strengthened system security policies to avoid creating administrative and legal risks for the Expenditure Treasurer, who is responsible for managing state finance.

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