Implementation Of The Institutional Level Financial Application System (SAKTI) In Financial Management PSIPKH At BRIN Bogor

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ARTICLE INFO	ABSTRACT
	Digital transformation in the financial sector is no longer a technological advancement, but a core business strategy. Digital trends have also drastically changed the financial services landscape, pushing institutions to transform their operations and providing a new impetus for seamless digital services. The implementation of a quality information technology system in the government sector will increase efficiency, effectiveness, transparency, and accountability in providing services to the community. Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan (PSIPKH) as an institution that plays an important role in maintaining the quality of products and services in the field of animal husbandry and animal health, certainly has a complex financial structure. Funding for this institution generally comes from several sources, including the State Budget (APBN) as a government institution. The research is descriptive qualitative with primary data from the original source of Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan and secondary data taken from existing sources. Not only that, researchers use observation, interviews to obtain other data, this study tries to describe how and how effective Direct Transactions (LS) and cash reimbursement (GU) transactions are carried out at the livestock and animal health instrument standardization center. By providing a snapshot of transactions on SAKTI, the results of this study indicate that government agencies are not yet effective in the budget input process on the Sakti application, there are still error problems such as the website on Sakti loading or blanking. This internship aims to understand the mechanism of the Sakti input process in financial management at the Center for Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan, the author gains new knowledge, insights and experiences. Especially in financial management in the division of the financial and state-owned goods work team, such as procedures for running the arrangement of official travel files, witnessing the direct payment transaction process (Ls) after making an official trip, inputting data into the application, in addition the author also gains knowledge about the financial process through Ls transactions, cash reimbursement (Gu), and knowing the Government Credit Card (KKP) files.

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1.   INTRODUCTION

Digital transformation in the financial sector is no longer a technological advancement, but a core business strategy. Digital trends have also drastically changed the financial services landscape, pushing institutions to transform their operations and providing a new impetus for seamless digital services. Digital transformation in finance can reshape finance and accounting functions. The more advanced a country is, the better it is likely to be; conversely, if it lags behind, its financial reports will also be poor or subpar.

The implementation of a quality information technology system in the government sector will increase efficiency, effectiveness, transparency, and accountability in providing services to the community. Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan (PSIPKH) as an institution that plays an important role in maintaining the quality of products and services in the field of animal husbandry and animal health, certainly has a complex financial structure. Funding for this institution generally comes from several sources, including the State Budget (APBN) as a government institution.Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan (PSIPKH) receives a budget allocation from the central government to run its various programs and activities. This budget is used to finance operations, research, development, and procurement of equipment and infrastructure. Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan (PSIPKH) has financial challenges including budget limitations, the allocated budget is often insufficient to cover all planned programs and activities.

This requires prioritizing programs that are considered the most important, then global competition agencies must compete with similar institutions from other countries in terms of service quality and costs. This requires agencies to continue to make improvements and innovations in their financial management, the existence of these financial challenges, Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan (PSIPKH) uses a financial application to process financial input which has been created by the Ministry of Finance to make it easier to manage finances.

Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan (PSIPKH) a unit under the National Research and Innovation Agency (BRIN), has a complex financial structure. Its primary funding comes from the State Budget (APBN), which often has limited allocations. This limited budget requires PSIPKH to manage its finances effectively and innovatively to prioritize critical programs, in response to this challenge and to improve the quality of financial management, PSIPKH uses the SAKTI application. Although SAKTI is designed to increase efficiency and accountability, it is crucial to ensure its effective implementation. Data input into the application must be accurate and valid to produce reliable financial reports. Therefore, an in-depth evaluation of the financial management process is necessary, particularly regarding direct transactions (LS) and cash reimbursement (GU) inputted through the SAKTI application.

The Ministry of Finance created an application, Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI), which will provide added value to organizations in terms of internal control and return of decisions and policies. Adjustments were made by the government through a transformation process towards e-government by issuing Presidential Instruction of the Republic of Indonesia Number 3 of 2003 dated June 9, 2003.

The instruction directs the heads of all ministries, institutions, and government agencies to integrate and optimize the use of communication and information technology in government management systems and work processes. The Indonesian government

has now adopted modern state financial management through the implementation of Integrated Financial Management Information (IFMIS). IFMIS is a series of integrated automated solutions that enable the government to plan, execute, and monitor budgets, assisting in the prioritization, execution, and reporting of expenditures, as well as monitoring and reporting revenue (Sudarto, 2019).

Prior to these reforms, state financial management was unaccountable, as evidenced by the Supreme Audit Agency (BPK) issuing disapproval opinions between 2004 and 2008 (Effendy & Tukino, 2020). State financial management currently relies on conventional methods. However, there has been a shift toward more accountable management and the use of digital approaches to achieve good governance.

As a first step in implementing information technology in the financial sector, the Indonesian government implemented Sistem Perbendaharaan Anggaran Nasional (SPAN) at Bendahara Umum Negara (BUN) or BUN Authorized Person level. However, during development, it was discovered that there was a need to adapt the information systems used by BUN and State Ministries or institutions (K/L). SPAN can meet the needs of BUN information systems, but its use cannot yet cover all K/L with work units (satker) as their smallest entities. Therefore, to facilitate this Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) application was developed, which functions as a view of the SPAN application at the satker level.

Digital transformation helps in the collection, management, and storage of raw agency data. Several financial reporting applications are used at PSIPKH or institutions that have been integrated into BRIN, including OM SPAN and SAKTI. SAKTI is more frequently used for financial reporting at PSIPKH or institutions that have been integrated into BRIN because it supports the complete financial cycle, complies with government accounting standards, and guarantees data security.

Through the instruction, the leaders of all ministries and institutions and the government are ordered to integrate and optimize the use of communication and information technology in the government's management system and work processes. Digital transformation helps in the collection, management, and storage of raw agency data. There are several financial reporting applications used in PSIPKH or institutions that have been integrated into BRIN, including OM SPAN and SAKTI.

Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) is an application used by work units to support the implementation of the National Budgetary System (SPAN) for financial management, from planning to budget accountability. SAKTI integrates all existing work unit applications, with primary functions spanning planning, implementation, and budget accountability. Furthermore, SAKTI implements a single database concept.

The SAKTI application is used by accounting entities and reporting entities of State Ministries or Institutions. All transactions of accounting entities and reporting entities are carried out electronically. SAKTI consists of SAKTI online and SAKTI offline, which use a single entry point system, a single database, and accrual-based accounting. The transaction period in SAKTI includes January to December, unaudited, and audited. The above conditions are understandable, because a good country that adheres to democracy must implement the principles of good governance. Some principles of good governance include accountability and transparency. The principle of accountability requires the government to be responsible for the policies taken to employees, including the implementation of its budget (APBN or APBD).

SAKTI is an application used to support the implementation of the state treasury and budgeting system in government agencies, including the Budgeting Module, Commitment Module, Payment Module, Treasurer Module, Inventory Module, Fixed Asset Module, Accounts Receivable Module, and Accounting and Reporting Module or General Ledger and Reporting Module (GLP). SAKTI carries out financial management that includes the planning stage up to budget accountability, SAKTI integrates all Work Unit

applications and has the main function of planning, implementing, and budget accountability. (Ministry of Finance, 2018).

SAKTI is more often used for financial reporting in PSIPKH or institutions that have been integrated into BRIN because it supports a complete financial cycle, complies with government accounting standards, and guarantees data security. The development of the State financial application system has experienced rapid development after the State financial reform, which was marked by the ratification of the package of laws consisting of Law Number 17 of 2003, Law Number 1 of 2004, and Law Number 15 of 2004.

The SAKTI application is expected to accelerate financial management processes at the government agency level and facilitate monitoring and evaluation of such management. Therefore, the use of the SAKTI application is expected to increase efficiency and effectiveness in state governance. Work units can access SAKTI at any time by visiting the official website created by the Ministry of Finance at https://sakti.kemenkeu.go.id/LL-Zg7BviiuXviBn9TvfiA.

SPAN can meet the needs of the BUN information system, but its use cannot yet cover all ministries/agencies, with work units (satker) as the smallest entity. Therefore, to facilitate this, Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) was developed, which serves as a viewpoint for the SPAN application at the satker level. The SAKTI application is expected to accelerate financial management processes at the government agency level and facilitate the monitoring and evaluation of such financial management.

The use of the SAKTI application is expected to increase efficiency and effectiveness in state management. is one of the Technical Implementation Units (UPT) in the ranks of the Badan Standardisasi Instrumen Pertanian (BSIP) of the Ministry of Agriculture of the Republic of Indonesia which carries out functions at the government work unit (Satker) level. Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan is one of the research centers under BRIN, BRIN provides support and resources for the Center for Standardization of Animal Husbandry and Animal Health Instruments and BRIN aims to improve the research and innovation capabilities of animal husbandry and animal health.

The purpose of this study is to determine the financial management process carried out by Pusat Standardisasi Instrumen Peternakan dan Kesehatan Hewan (PSIPKH) or institutions under the auspices of BSIP and BRIN, then to assess the accuracy and reliability of financial data and financial management of Direct Transactions (Ls) and cash reimbursement Transactions (Gu) which will be generated through the input process in the Sakti application. This study is expected to provide strategic recommendations for business actors in managing budgets and increasing the effectiveness of the input process and become a reference in further research. This research contributes to providing strategic recommendations to PSIPKH to improve the effectiveness of the budget input process and overall financial management. It also serves as a reference for further research related to the implementation of the SAKTI application and financial management in other government institutions.

This research is important because it ensures the accuracy and validity of financial data, the SAKTI application is the primary data source for the preparation of government financial reports. If the input data is inaccurate, the resulting report will be flawed. This research helps identify potential errors in the input process, such as human error, discrepancies with transaction evidence, or data duplication. This, the research can provide recommendations to improve the validity and reliability of financial data. And improving the efficiency and effectiveness of work processes. Suboptimal use of the SAKTI application can hamper the operational performance of agencies. For example, a complicated or slow input process can waste time and resources. The research can analyze the existing workflow, identify bottlenecks, and propose improvements. The goal

is to ensure the input process runs quickly, efficiently, and in accordance with the established accounting cycle.

2. RESEARCH METHODS

The research method used is descriptive qualitative, in this report the author will describe the input process of direct transactions (LS) and cash reimbursement (GU) of the Center for Standardization of Animal Husbandry and Animal Health Instruments (PSIPKH) located on Jl. Pajajaran, Bogor City. This report uses primary data sources, the primary data in this study information about the Effectiveness of the Input Process of the Agency Level Financial Application System (SAKTI) (X1), financial management (X2). And using secondary data sources research can be considered low quality because the data is incomplete. Some researchers cite documents such as literature studies or academic texts, magazines, newspapers, browsers, and others. This report uses data collection techniques by means of observation, interviews, questionnaires, and document studies. The data analysis technique in this report uses qualitative data analysis techniques Used for non-numerical data, such as descriptions, narratives, or observations. Aiming to understand the phenomenon in depth and contextually, this report does not use hypothesis testing, but uses the objectives and benefits of this report. This report is used by researchers to find out how the SAKTI input process from the initial stage to the final stage, which aims to see the effectiveness of SAKTI

3. RESEARCH RESULTS AND DISCUSSION

3.1 Results and Discussion

Pusat Standarsisasi Instrumen Peternakan dan Kesehatan Hewan uses Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) to manage the agency's budget. This institution's funds generally come from several sources, including the State Budget (APBN) as a government agency. Pusat Standarsisasi Instrumen Peternakan dan Kesehatan Hewan (PSIPKH) receives a budget allocation from the central government to implement its various programs and activities. This budget is used to finance operations, research, development, and procurement of equipment and infrastructure.

Direct payments (LS) are payments made directly to the provider or treasurer, which are made directly through transfers from the state general cash account to the recipient's account. The Ls payment mechanism consists of two mechanisms, namely the Payment Ls mechanism and the Treasurer Ls mechanism. Ls payments are made through direct transfers through the State General Cash Account (RKUN) to the recipient's account. The following are the stages of direct transactions (Ls): (a) Before entering data into SAKTI, the treasurer must first input it into MS Excel. This is a best practice for preparing data neatly and completely, avoiding errors in direct input into SAKTI, documentation, and internal archives. Once the input has been entered into Excel, the next step is to input it into SAKTI. (b) Open Google Chrome and search for the SAKTI website at https://sakti.kemenkeu.go.id/LL-Zg7BviiuXviBn9TvfiA then, log in with your Treasurer Account username and password. (c) Begin inputting the SP (Payment Order) format. (d) Fill in the supplier data format according to the existing invoice. (e) Fill in the Payment Order (SPM) format, adjusting the data accordingly. (f) Issue the Payment Order (SPM), validate it with the Commitment Making Officer (PPK), and make payment at the State Treasury Service Office (KPPN).

Based on the analysis report that has been made, the use of the Sakti application by Pusat Standarsisasi Instrumen Peternakan dan Kesehatan Hewan shows less effective results. When carrying out the direct transaction input process (LS), there are obstacles such as website errors that cause delays in the input process. If there are errors, repairs must be made such as refreshing the website again and checking the WiFi network connection whether the WiFi network is good or not. The hampered input process due to

obstacles results in the input process being delayed, delaying the next process because input is the initial stage of a workflow.

Cash Reimbursement (GU) is a cash disbursement mechanism used to reimburse petty cash expenditures or operational costs previously incurred by an agency or work unit. The GU mechanism is commonly used in government and large organizations to ensure that funds used for operational activities or routine purchases can be replaced with official funds through legal procedures. The stages of the Cash Reimbursement (GU) transaction input process are as follows: (a) Before entering data into SAKTI, the treasurer must first input it into MS Excel. This is a best practice for preparing data neatly and completely, avoiding errors in direct input into SAKTI, documentation, and internal archives. Once input has been entered into Excel, the next step is to input it into SAKTI. (b) Open Google Chrome and search for the SAKTI website https://sakti.kemenkeu.go.id/LL-Zg7BviiuXviBn9TvfiA then log in with your Treasurer Account username and password. (c) Fill in the RUH (Record change delete) payment creation data according to the summary you created. (d) Fill in the supplier search data according to the existing invoice. (e) Approve the entered payment. (f) The invoice data will appear in OM SPAN (Online Monitoring of the State Treasury and Budget System).

The process of inputting cash reimbursement (Gu) sometimes encounters obstacles such as website errors when used, if there is an error then it must be corrected by refreshing the website then if the error persists then it must force close the website by pressing the x in the upper right corner and check the connected wifi connection. The occurrence of errors will hamper productivity due to wasted time waiting for the input process to complete, then disruptions in decision making if the input is important data then the delay can hamper the financial analysis KKP (Government Credit Card) is a component in planning and budgeting documents that describe specific activities (activities) along with the desired results (Output), the preparation of files must also be careful. This accuracy is very important when compiling files or others, if not careful when compiling documents will result in errors during compilation and hinder the implementation of the summary. If activities are not designed in detail and realistically the program can fail to achieve its goals, data errors can lead to findings from the BPK (Supreme Audit Board). Which results in a bad image of the agency if there is a mismatch in data input.

Effendy & Tukino (2020): Their research, "Analysis of Factors Affecting the Quality of Central Government Financial Reports After the Implementation of the SAKTI Application", highlights that employee competence and good data management greatly influence the quality of financial reports produced by SAKTI. Sudarto (2019): In his research entitled "Analysis of Work Unit Readiness in Implementing the SAKTI Application", Sudarto identified that human resource readiness and the availability of technological infrastructure are the main factors in the success of SAKTI implementation.

From the analysis, it can be concluded that the use of Sakti by Pusat Standarsisasi Instrumen Peternakan dan Kesehatan Hewan still encounters various technical obstacles that impact the effectiveness of financial management. The main obstacle encountered is the hampered data input process, both for Direct Transactions (LS) and Cash reimbursement (GU). This is caused by errors in Sakti and network connection disruptions. These obstacles cause delays in the input process, work delays, decreased productivity, and potential disruptions in decision-making. Therefore, system improvements and better technological infrastructure support are needed to increase the effectiveness and efficiency of the Sakti application use within Pusat Standarsisasi Instrumen Peternakan dan Kesehatan Hewan. Based on the background and results of the discussion, the constellation of thoughts can be described as follows:
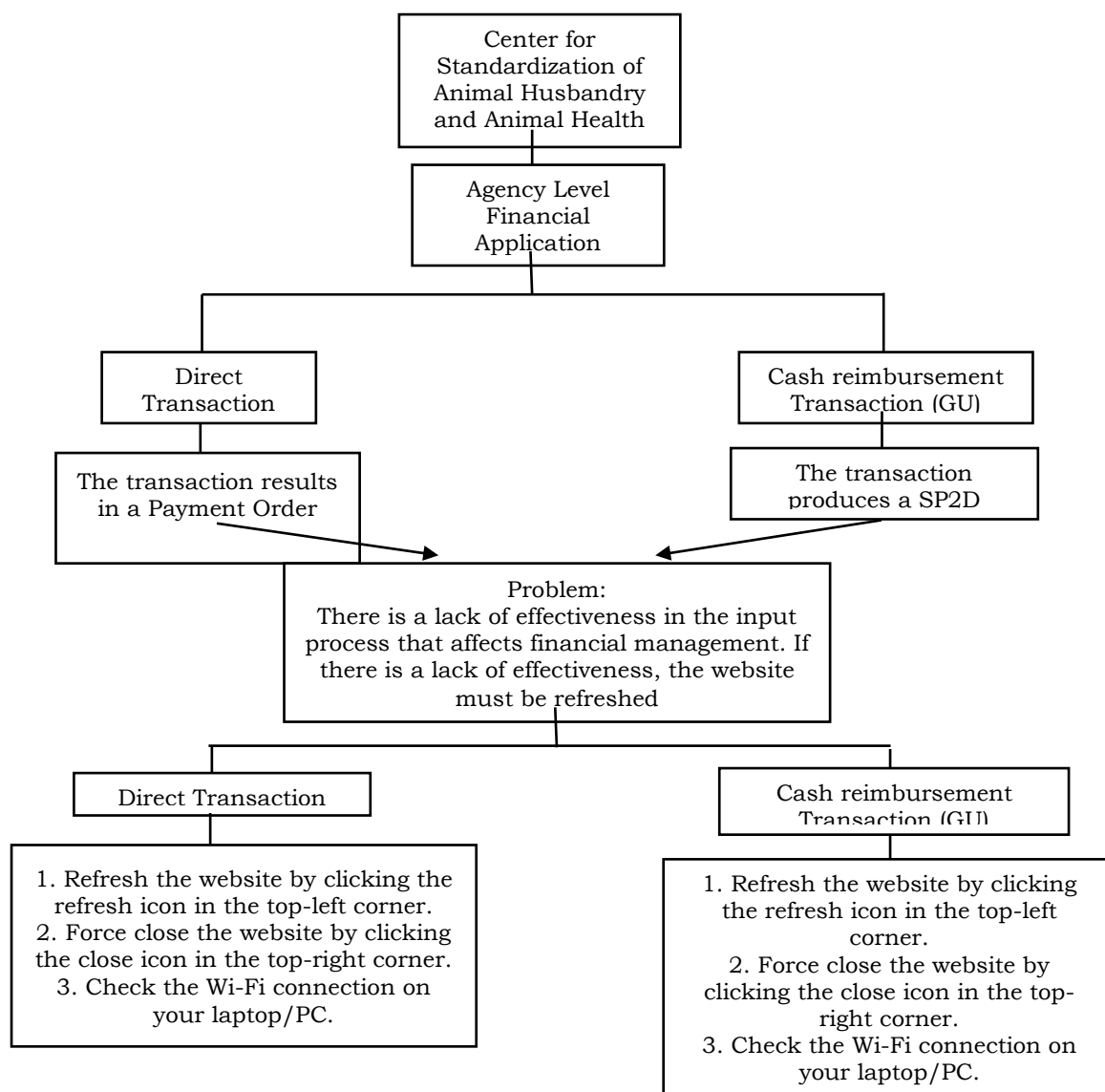
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┌─────────────────────┐
│     Center for      │
│ Standardization of  │
│  Animal Husbandry   │
│  and Animal Health  │
└─────────────────────┘
          │
┌─────────────────────┐
│    Agency Level     │
│     Financial       │
│    Application      │
└─────────────────────┘
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Direct Transaction		Cash reimbursement Transaction (GU)
The transaction results in a Payment Order		The transaction produces a SP2D

Problem:
There is a lack of effectiveness in the input process that affects financial management. If there is a lack of effectiveness, the website must be refreshed

Direct Transaction	Cash reimbursement Transaction (GU)
1. Refresh the website by clicking the refresh icon in the top-left corner. 2. Force close the website by clicking the close icon in the top-right corner. 3. Check the Wi-Fi connection on your laptop/PC.	1. Refresh the website by clicking the refresh icon in the top-left corner. 2. Force close the website by clicking the close icon in the top-right corner. 3. Check the Wi-Fi connection on your laptop/PC.

Table 1 Constellation of Thought

4. Conclusion

The following is the conclusion of the analysis report that has been made regarding the analysis of the magic input process in financial management at the livestock and animal health instrument standardization center in Brin Bogor: (a) This report analyzes the input process in the Agency-Level Financial Application System (SAKTI) at the Center for Standardization of Animal Husbandry and Animal Health Instruments at BRIN Bogor, which focuses on the input process of financial management at Sakti. The input process is carried out to record and enter data on Direct Transactions (Ls) and Cash reimbursement Transaction (Gu) or financial management carried out by government agencies, namely the Center for Standardization of Animal Husbandry and Animal Health Instruments, which is then analyzed how effective the input process of Direct Transactions (Ls) and Cash reimbursement Transaction (GU) is. (b) The results of this report conclude that the use of Sakti by the livestock and animal health instrument standardization center still encounters various technical obstacles that impact the

effectiveness of financial management. The main obstacle encountered is the hampered data input process, both for Direct (LS) and Cash reimbursement Transaction (GU) transactions. This is caused by errors in Sakti and network connection disruptions. These obstacles cause input delays, work delays, decreased productivity, and potential disruptions in decision-making. (c) Digital transformation helps in the collection, management, and storage of raw agency data. There are several financial reporting applications used in PSIPKH or institutions that have been integrated into BRIN, including OM SPAN and SAKTI. SAKTI is more often used for financial reporting in PSIPKH or institutions that have been integrated into BRIN because it supports a complete financial cycle, complies with government accounting standards, and guarantees data security. (d) This internship aims to understand the mechanism of the magic input process in financial management at the Center for Standardization of Animal Husbandry and Animal Health Instruments, the author gained new knowledge, insights and experiences. Especially in financial management in the division of the financial work team and state assets, such as procedures in carrying out the arrangement of official travel files, witnessing the direct payment transaction process (Ls) after official travel, inputting data into the application, in addition the author also gained knowledge about the financial process through Ls transactions, Cash reimbursement Transaction (GU), and knowing the Government Credit Card (KKP) files. (e) This research was conducted over a relatively short internship period, meaning it could not capture variations in operational conditions or seasonal issues that may occur with the SAKTI system. This research focused solely on PSIPKH BRIN Bogor, so the findings and conclusions may not be generalizable to all government agencies or other work units using SAKTI. This research relied heavily on direct observation and experience, and therefore lacked support from broader quantitative data, such as the total number of system errors or specific network performance metrics. (f) Conducting comparative studies between several government agencies that use SAKTI to identify similar constraint patterns and best practices in overcoming them, Analyzing the long-term impact of SAKTI use on the efficiency and transparency of agency financial management, including its impact on strategic decision-making and conducting comparative studies between several government agencies that use SAKTI to identify similar constraint patterns and best practices in overcoming them.

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