

Implementation of the SAKTI Application Budgeting Module at KPPN Bandar Lampung Working Partner Satker

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ABSTRACT

The purpose of this research is to provide a comprehensive picture of user satisfaction with the implementation of the SAKTI application in the budgeting module and evaluate the implementation of the RKAKL application and the SAKTI application at KPPN Bandar Lampung. This information is expected to be valuable feedback for application developers and KPPN Bandar Lampung. So as to be able to improve the smooth implementation, and improve user satisfaction in the future. This research is an important guide in understanding the implementation of the SAKTI Budgeting Module for KPPN Bandar Lampung partner satker. The results of this study are: (1) user satisfaction of the SAKTI application in the budgeting module in the partner satker of KPPN Bandar Lampung shows a good response overall both in terms of information quality, information satisfaction, performance expectations, social influence, attitudes, system usage, overall satisfaction and net benefits; (2) Implementation of the SAKTI application in the budgeting module is able to overcome the shortcomings that exist in the RKAKL application, where the RKAKL application is an offline-based application while the SAKTI application is web-based. Thus making the SAKTI application superior and good in aspects of speed, efficiency, and accuracy compared to RKAKL. Armed with a web base and database integration, SAKTI offers a more modern and accessible solution in budget management.

Keywords: SAKTI Application, Budgeting Module

INTRODUCTION

At this time, the Industrial Revolution 4.0 communication and information technology is experiencing very dynamic changes where each individual is required to adjust to changes in daily activities (*Endra et. al, 2020*). Information technology is applied to increase work productivity (*Endra et. al, 2018*). As is known, technological advances have greatly influenced various fields, especially in information technology in all aspects (*Riyaldi et. al, 2020*).

Integrated financial information systems aim to overcome the problem of using manual methods or different systems in managing budgets and accounting procedures (*Widodo et. al, 2023*). Effective information systems can reduce waste and identify uneconomic programs (*Rahayuningtyas, 2022*).

The Government of Indonesia and the Ministry of Finance work together through IFMIS, using information technology to improve financial accountability. The optimization of this system facilitates budget planning, execution, monitoring, and reporting of income and expenditure of budget funds (*Nur et. al, 2022*).

The SAKTI application must be

implemented in all government units, including work units, in accordance with PMK Number 223 / PMK.05 / 2015 which initially discussed the SAKTI application trial. This regulation has undergone several changes over time, most recently updated with PMK Number 171/PMK.05/2021. Digitalization in the context of state finance is based on three main State Finance Laws: (1) Law No. 17/2003 on state finances; (2) Law No. 1/2004 on state treasury; and (3) Law No. 15/2004 on examination and responsibilities related to state finances. From the elaboration of the above laws, this regulation reflects the government's commitment to improve efficiency, transparency, and accountability in financial management at various levels of government units.

Before using the SAKTI application, KPPN Bandar Lampung and its partners used the RKAKL application to manage state financial aspects and then switched to using the SAKTI application which is expected to optimize the performance of financial management. The SAKTI application itself is a financial application designed by the government to support the implementation of the state treasury and budgeting system in government agencies as stipulated in the PMK 2018.

The implementation of the SAKTI application in managing state finances is one of the main priorities of the DJPB strategy of the Ministry of Finance to overcome the failure of the state treasury and budgeting system. This is based on the results of Sauer and Cuthbertson's research in 2003 which showed that only 16% of IT projects in the UK were successful, while the rest experienced unsuccessful in various aspects (*Pambudi et. al, 2018*).

However, the application of the SAKTI application does not always run smoothly. As a phenomenon that occurs in the partner satker of KPPN Bandar Lampung from the internal side, they still experience difficulties at the beginning of using the

application, when the pok revision forgets to record the realization, there are updates that are not socialized or understanding of new regulations that have not been socialized, the module user guide, the locus often does not appear, the revision of the KPA update sometimes likes to fail because 3 things change in the dipa, application user problems. While from the external side, namely constrained by weak servers (*down*) and frequent maintenance (Satker Mitra Kerja KPPN Bandar Lampung, October 24, 2023).

Research on the implementation of the Sakti application has been conducted by several researchers, namely: (1) (*Sutiono et. al, 2020*), this research analyzes the things that influence users on the implementation of the SAKTI application in satker within the Ministry of Finance. The results showed that individual perceptions and technological and system variables had a significant impact on SAKTI user resistance. SAKTI user behavior is also influenced by positive perceptions of SAKTI, which contributes to positive behavior; (2) (*Amriani et. al, 2019*), this study analyzed the success of SAKTI implementation at the BPPK Financial Education and Training Agency using five success evaluation factors: information quality, system quality, service quality, user satisfaction, and net benefits. The results showed that system quality affects user satisfaction, and user satisfaction affects net benefits. However, information quality and service quality do not have a significant impact on overall user satisfaction; (3) (*Nur et. al, 2022*), this study analyzed the implementation of SAKTI in the Accounting Information System at the Regional Office of DJPB East Java Province. The study used six components: people, procedures, data, software, infrastructure information technology, and internal control. The results show that the implementation of SAKTI is successful and in accordance with all research components. Supporting factors include cooperation with partners,

good budget planning, and a clear legal basis. The inhibiting factors involved employee workload issues and telecommunication networks.

The novelty of this research is that it discusses more about the application of the Sakti application in the budgeting module seen from information quality, information satisfaction, performance expectations or expectations, social influence, attitudes, system usage, overall satisfaction, and net benefits. This research aims to complement previous studies by providing a comprehensive picture of user satisfaction with the SAKTI Budgeting Module and evaluating the implementation of the SAKTI RKAKL at KPPN Bandar Lampung. This information is expected to be valuable feedback for application developers and KPPN Bandar Lampung, thereby improving the smooth implementation and improving user satisfaction in the future. Contribution This research is an important guide in understanding the implementation of the SAKTI Budgeting Module for KPPN Bandar Lampung partner satker. It is hoped that the research results will contribute and broaden understanding for future related research. For the Ministry of Finance of the Republic of Indonesia, especially the Directorate General of Treasury (DJPb), this research serves as an evaluation of SAKTI implementation and consideration for the development of the SAKTI system in the future.

LITERATURE REVIEW

The implementation of the Agency-Level Financial Application System in Minister of Finance Regulations no. 223/PMK.05/2015, number 131/PMK.05/2016, and 171/PMK.05/2021 began with a limited trial stage (piloting) starting in 2015. In the initial trial stage, several issues were detected related to system stability, output quality, technical aspects of use, and SAKTI service support (Veronika et. al, 2022). During the initial pilot phase, a number of issues were identified related to the

stability of operation, quality of results, technical aspects of implementation, and support of SAKTI services. For example, there were network connectivity disruptions, gaps in data input errors, bugs that caused application errors, lack of feature completeness, lack of output data completeness, suboptimal user interface and user experience, use of foreign terms that were difficult for new users to understand, and lack of service or support from trial assistants (Pambudi et. al, 2018). The SAKTI application is a national project that requires a large investment in terms of cost, time, energy, and intellectual effort. Although these significant sacrifices have been made, the successful implementation of the project cannot be guaranteed (Pambudi et. al, 2018).

SAKTI is an application developed by the Ministry of Finance to simplify the digital reporting process for agency work units, with the aim that various work unit units can access it easily. (Aji et. al, 2023)

The Agency Level Financial Application System, or better known as SAKTI, is an application designed to support the implementation of the state treasury and budgeting system in government agencies, as stipulated in PMK No. 159 of 2018. Based on the regulation of the Minister of Finance of the Republic of Indonesia, SAKTI is a system that integrates the planning and budgeting process, implementation, and accountability of the state budget in government agencies, which is part of the state financial management system (PMK No. 159, 2018).

SAKTI covers all aspects of the financial management of Ministries and Institutions as a whole, both horizontally and vertically. It starts by analyzing the systems included in it, such as the Work Plan and Budget System of Ministries and Institutions, which is prepared based on the previously separate Budget Implementation Lists that can be integrated into one application with a unified database (Hadi et. al, 2022). In this context, users can easily manage the country's finances,

submit requests, perform verifications, provide approval, and reporting financial transactions through an integrated application (Williyanto & Martini, 2023). The presentation was researched by analyzing the implementation of the apk and looking for obstacles that have been experienced, through eight indicators, the following explanation:

Information quality

Information quality refers to the results produced by information systems, involving aspects such as value, usefulness, relevance, and importance of the information produced (Purwanto et. al, 2017). Information quality refers to the desired attributes of the output of an information system (Rahayuningtyas, 2022). Information quality includes an evaluation of the output produced by the information system, including the reporting format (Hartiwi et. al, 2023).

Information Satisfaction

Information satisfaction refers to a person's level of joy or dissatisfaction with the results obtained from a task or achievement (Alfathia et. al, 2021). Information satisfaction refers to an individual's agreement with information satisfaction when choosing a service (Sudarwo et. al, 2018).

Expectation or Expectancy (Performance Expectancy)

Performance Expectations or Expectations refer to the level of a person's beliefs and expectations that the use of an application or system will make a positive contribution to achieving their job performance or duties (Alfathia et. al, 2021). Performance expectations refer to a person's belief in the ability of a technology system to assist them in carrying out certain activities (Yuwono et. al, 2022).

Social Influence

Social influence is defined as the extent to which a person feels that his family or

friends encourage him to use a new system (Permana et. al, 2019). Social Influence to assess the extent to which a person recognizes the importance of the trust of others who can influence his decision to use a particular application or system (Alfathia et. al, 2021). Social Influence (SI) is an individual's belief in the trust of others, including relatives and the surrounding environment, in adopting new technology (Diniyah, 2021).

Attitude

Attitude is defined as individual awareness that influences positive or negative actions, which is reflected in the user's assessment of his interest in using the application or system (Alfathia et. al, 2021). Attitude can be explained as an individual's overall evaluation of an idea or concept, where the more positive the individual's evaluation of a system, the more likely it is to use the application (William & Tjokrosaputra, 2021).

Use of the system (use)

Use refers to the actions or behavior of users in and using an application or system (Alfathia et. al, 2021). The use of technology to meet needs, understand motives for use, and recognize functions and consequences is a complex phenomenon. People use digital tools for various purposes by understanding the reasons behind them and the possible impacts (Alia & Irwansyah, 2018).

Overall Satisfaction

Overall satisfaction refers to the level of satisfaction obtained by a user, which can result in a positive response to an application or system (Alfathia et. al, 2021). Overall satisfaction assessment is to measure satisfaction with a company's product or service and compare it with customer satisfaction with similar products or services (Vistara & Resi, 2019).

Net Benefits

Net Benefits are defined as contributions made by the success of an application or

system to individuals, groups, or organizations, such as increased productivity, time efficiency, and other benefits (Alfathia et. al., 2021). Net benefits refer to evaluating the impact of the use and availability of information systems, both at the individual and organizational levels, on performance, productivity, increased knowledge, and efficiency of information search time. Net benefits are one of the characteristics of the desired results in the successful implementation of information systems (Hartiwi et. al, 2023).

MATERIALS & METHODS

This research uses a qualitative approach because the focus is on in-depth analysis of the application of the SAKTI application in the Budgeting Module. The data

collection methods in this study included four main techniques: (1) Observation, where researchers directly observe the application of the SAKTI application at KPPN Bandar Lampung; (2) Interviews; (3) Documentation; (4) Distributing questionnaires to KPPN Bandar Lampung Working Partners. The data that has been collected in the form of numbers is then processed into percentages, aiming to assess the status of a matter presented in percentage form and described qualitatively. Qualitative data expressed in numerical form is used to make it easier to combine two or more variables. After getting the final results, the data is re-examined. There are eight variables used in this study using *Likert* scale measurements and can be seen in the following table:

Table 1: Definition and Measurement of Variables

No.	Variables	Definition	Measurement	Source
1	Information quality	results obtained from information systems, involving aspects such as the value, usefulness, relevance, and importance of the information obtained.generated	<i>Likert</i> Scale	Working Partner Unit of KPPN Bandar Lampung
2	Information Satisfaction	a person's level of excitement or dissatisfaction with the results obtained from a task or achievement.	<i>Likert</i> Scale	Working Partner Unit of KPPN Bandar Lampung
3	Hope	the level of a person's beliefs and expectations that the use of an application or system will make a positive contribution in achieving the following performance or job duties	<i>Likert</i> Scale	Working Partner Unit of KPPN Bandar Lampung
4	Social Influence	the extent to which a person feels that his family or friends encourage him to use the new system	<i>Likert</i> Scale	Working Partner Unit of KPPN Bandar Lampung
5	Attitude	as an individual's awareness that influences positive or negative actions, which is reflected in the user's assessment of his interest in using application or system	<i>Likert</i> Scale	Working Partner Unit of KPPN Bandar Lampung
6	Usage	user action or behavior in using an application or system.	<i>Likert</i> Scale	Working Partner Unit of KPPN Bandar Lampung
7	Overall Satisfaction	the level of satisfaction obtained by a user, which can generate responses positive towards an application or system	<i>Likert</i> Scale	Working Partner Unit of KPPN Bandar Lampung
8	Net Benefits	the impact of the use and availability of information systems, at both the individual and organizational levels, on performance, productivity, knowledge generation, and efficiency information search time	<i>Likert</i> Scale	Working Partner Unit of KPPN Bandar Lampung

Table 2: Assessment Criteria

No.	Symbol	Assessment Criteria	Score
1	SA	Strongly Agree / Very Satisfied	5
2	A	Agree/Satisfied	4
3	MA	Moderately Agree / Moderately Satisfied	3
4	NS	Disagree/Not Satisfied	2
5	SD	Strongly Disagree/Very Dissatisfied	1

Table 3: Interpretation of Satisfaction Level Percentage

Interval	Kriteria
81%-100%	Strongly Agree / Very Satisfied
61%-80%	Agree/Satisfied
41%-60%	Moderately Agree / Moderately Satisfied
21-40%	Disagree / Unsatisfied
0%-20%	Strongly Disagree/Very Dissatisfied

The research location was chosen at the Bandar Lampung State Treasury Service Office located at Gatot Subroto No.91, Tj. Gading, Kec. Kedamaian, Bandar Lampung City and KPPN Bandar Lampung Working Partners. The location selection was based on the agency's significant contribution to the implementation of SAKTI. The choice of research location is based on the fact that the agency is one of the units that contribute to the implementation of SAKTI.

RESULT AND DISCUSSION

The implementation of the SAKTI application in the budgeting module at KPPN Bandar Lampung has been implemented since 2019 while for work units it began to be implemented in mid-2023. The SAKTI application in the budgeting module is used for planning, preparing RKAKL, preparing Rpd, making UP, LS, and TUP, revising dipa budgets, revising pok, seeing FA details and printing RKA. The implementation of the application has brought many conveniences and changes in terms of financial management both directly felt by employees and the office environment

itself. And to see how the ease and changes in financial management, the researchers will present the research data as follows:

User Satisfaction with the Budgeting Module SAKTI Application

User satisfaction of this application in partner satker KPPN Bandar Lampung can be known from eight indicators, namely: (1) *information quality*; (2) *information satisfaction*; (3) *performance expectancy*; (4) *social influence*; (5) *attitude*; (6) *system usage*; (7) *overall satisfaction*; (8) and *net benefits*.

Information Quality

The quality of information shown by the SAKTI application in the partner work unit of KPPN Bandar Lampung has shown a positive response with a very effective value interpretation. This is based on the response of partner work units of KPPN Bandar Lampung from the results of the information quality questionnaire which received an average percentage value of 91,56%, with a percentage of information effectiveness of 95,4%, accuracy of 94,2%, and convenience of 85,1%. The percentage of information quality of the sakti application can be seen in the following table:

Table 4: Application Information Quality

No.	Aspects observed	Percentage of Respondents
1	Information Effectiveness	95,4%
2	Accuracy of Information	94,2%
3	Ease of Information	85,1%
Average Value		91,56%

Based on the table above, it can be concluded that the quality of this application information in partner satker KPPN Bandar Lampung is very good from the effectiveness of information, accuracy and ease of information with an average value of 91,56%. The quality of information is very good because first, it provides comprehensive integrated data, enabling accurate monitoring and analysis. Second, the use of sophisticated algorithms helps optimize budget allocation. Finally, a strong security system maintains data integrity and confidentiality, increasing user confidence in the information provided.

Information Satisfaction

Information satisfaction shown by the application in the partner satker of KPPN Bandar Lampung has shown a positive response with a very satisfied value interpretation. This is based on the response of the partner satker of KPPN Bandar Lampung from the results of the information satisfaction questionnaire which received an average score percentage of 88,76%, with a percentage of information availability of 89,71%, ease of access 89,71%, and response speed 86,85%. The percentage of information satisfaction of the sakti application can be seen in the following table:

Table 5: App Information Satisfaction

No.	Aspects observed	Percentage of Respondents
1	Information Availability	89,71%
2	Ease of Access	89,71%
3	Response Speed	86,85%
Average Value		88,76%

Based on the table above, it can be concluded that information satisfaction related to this application is categorized as very satisfied from the availability of information, ease of use of the application, and application response speed with an average value of 88,76%. Information satisfaction is very good because first, the application presents intuitive layout information, making it easier for users to understand the data.

Second, the advanced data visualization features help present information in a clear and compelling manner. Finally, the ease of access and navigation improves user efficiency in accessing budget information, providing a satisfactory user experience.

Performance Expectations

The expected performance of the application based on the research data can be seen in the following table:

Table 6: Application Performance Expectations

No.	Decryption of Application Performance Expectations
1	Ease of budget preparation and execution: 1. Facilitate partner satker KPPN Bandar Lampung in the process of preparing and implementing the budget. 2. Easy access to the budgeting module. 3. User-friendliness in analyzing and managing data
2	Improved accuracy, effectiveness, and efficiency of applications: 1. Expect the SAKTI application to be strong, secure, and fast in its access, thus providing trust and comfort to users. 2. The process of converting data to Excel files can be done in a neat and structured manner.
3	Smooth access without loading: 1. Ensure maximum sustainability of accessibility. 2. There was a significant increase in processing speed, especially when SAKTI application usage was high.

Based on the table above, it can be concluded that the performance expectations of partner satker KPPN Bandar Lampung are: (1) Ease of budget preparation and implementation; (2) Increased accuracy, effectiveness, and efficiency of the application; (3) Smooth access without loading or delay so as to provide better results and minimize the potential for errors in work.

Social Influence

Social influence on the use of applications can be interpreted with a value that affects. This is based on the response of partner satker KPPN Bandar Lampung from the results of the social influence questionnaire which gets an average percentage value of 81,14% with a percentage of 79,42% information discussion, and 82,85% social interaction. The percentage of social influence of the sakti application can be seen in the following table:

Table 7 : Social Influence of Apps

No.	Aspects observed	Percentage of Respondents
1	Information Discussion	79,42%
2	Social Interaction	82,85%
Average Value		81,14%

Based on this table, it can be concluded that the existence of social influence on the use of applications gets an average value of 81,14% categorized as very influential. Social influence is influential because first, the information sharing feature enables effective collaboration among budget teams. Second, integration with social platforms or user forums can provide a space for exchanging ideas and experiences between users, creating a community of mutual support.

Attitude

The attitude of the partner satker of KPPN Bandar Lampung in the application

of the SAKTI budgeting module application shows a very supportive attitude towards its application, because this application is considered capable of supporting efficient budgeting work or activities so as to produce progress and innovation in budget management. This is based on the response of partner satker KPPN Bandar Lampung from the results of the attitude questionnaire which got an average score percentage of 94%, with a percentage of information discussion of 94,85%, and social interaction of 93,14%. The percentage of social influence of the sakti application can be seen in the following table:

Table 8 : Attitude Toward Application Use

No.	Aspects observed	Percentage of Respondents
1	User Perception	94,85%
2	Innovation Progress	93,14%
Average Value		94%

It can be concluded that the attitude of using the application in partner satker KPPN Bandar Lampung is very supportive with an average value of 94%. The attitude is very supportive because first, the interface is user-friendly and makes users feel comfortable in using the application.

Second, responsive support and efficient service create a satisfying user experience. Finally, the provision of good guidance (modules) and training helps users understand application features well.

System Usage

Based on research data on system usage, researchers found that the use of the SAKTI application system for the budgeting module in the partner work unit of KPPN Bandar Lampung is very good with the interpretation of the value of very

understanding. The average value of system usage gets a percentage of 90%, with a percentage of understanding level of 83,42%, and application usage of 97,14%. The percentage of the use of the sakti application system can be seen in the following table:

Table 9 : System Usage

No.	Aspects observed	Percentage of Respondents
1	Level of Understanding	83,42%
2	Application Usage	97,14%
Average Value		90,28%

From the table above, it can be concluded that the use of the system has been mastered very well with an average value of 90,28%. The use of the system is very good because first, there is education (training) from KPPN Bandar Lampung to partner satker KPPN Bandar Lampung. Second, there is a technical guidance module in the form of a book. Finally, sharing information or exchanging information among partner satker.

Overall Satisfaction

Based on research data on overall satisfaction, researchers get the result that the satisfaction of using the system can be interpreted as very satisfied. The average value of overall satisfaction gets The percentage is 90,8%, with a percentage of very satisfied 57,1%, satisfied 32%, and normal 1,7%. The overall satisfaction percentage of using the sakti application system can be seen in the following table:

Table 10 : Overall Satisfaction with the Application System

No.	Aspects observed	Percentage of Respondents
1	Very Satisfied	57,1%
2	Satisfied	32%
3	Ordinary	1,7
Average Value		90,8%

The level of satisfaction with the use of the application is very good with an average value of 90,8%. The things that make users feel satisfied with the SAKTI application in the budgeting module are: (1) Users are satisfied because the SAKTI application is easy to use and can be operated smoothly; (2) The SAKTI application can speed up and simplify the budgeting process; (3) The SAKTI application is appreciated because it facilitates the submission of DIPA revisions and helps speed up the revision process so that it is quickly resolved; (4) Speed and accuracy in the DIPA revision process are considered an advantage, so that users avoid the minus ceiling; (5) The SAKTI application is considered to facilitate the

approval of the work unit budget; (6) The SAKTI application is more effective and can be accessed anywhere; (7) The S A K T I application can be accessed via mobile devices; (8) The SAKTI application can be accessed without installation on each different laptop or PC; (9) The S A K T I a p p l i c a t i o n helps facilitate the budget preparation and implementation process; (10) The SAKTI application helps shorten time in budgeting activities.

Net Benefits

Based on research data on the benefits of using the apk system, researchers found that the net benefits that the application can provide can be understood through the following table:

Table 11 : Net benefits of using the application system

No.	Decryption of net benefits of using the application
1	Efficient execution of work: 1. Efficient in making direct revisions either KPA revisions or revisions to the DJA 2. Provide convenience in processing data changes or corrections. 3. DIPA revision submission process becomes paperless. 4. Ensures shorter time for revision
2	Simplify Coordination: 1. Simplify coordination with division of authority based on operator accounts. 2. Facilitate coordination of approvals. 3. Improve the quality of coordination.
3	Has a Variety of Functional Features: 1. There is a data update feature. 2. Integrated with the web. 3. There is a module user guide.

The table above explains that the net benefits of implementing the SAKTI budgeting module application are three benefits, namely: (1) Efficient in the implementation of work; (2) Facilitates coordination; (3) and has a variety of functional features. Therefore, the use of the SAKTI application is considered to provide better work benefits than the previous application, both in the work process, coordination, accuracy and speed.

After knowing the results of the eight indicators of application user satisfaction, it can be concluded that the user satisfaction of the SAKTI application budgeting module in this company shows a good response overall, both from the aspects of information quality, information satisfaction, performance expectations, social influence, attitudes, system usage, overall satisfaction and net benefits.

Evaluation of RKAKL and SAKTI Application Implementation at KPPN Bandar Lampung

Before the implementation of the SAKTI application at KPPN Bandar Lampung, this company used the RKAKL application in planning RKAKL, RPD, making UP, LS, TUP, DIPA budget revision, POK revision, see FA details and print RKA. However, the RKAKL application is still offline-based which has shortcomings in update speed and efficient processing time. Therefore, to optimize these shortcomings KPPN Bandar Lampung uses the SAKTI application. The implementation of the SAKTI application has brought many conveniences and changes in terms of financial management compared to the RKAKL application both directly felt by employees and the office environment itself. This is based on the advantages and disadvantages of this application, as for the advantages and disadvantages of the SAKTI application and the RKAKL application can be seen in the following table:

Table 12: Advantages and Disadvantages of SAKTI Application and RKAKL Application

No.	SAKTI Application
1	Pros: 1. Web-based data update speed 2. Easier and more accurate with an integrated database. 3. The revision process in SAKTI is faster, easier, and can be monitored. 4. Enables budget management anytime and anywhere. 5. Easy to apply. 6. Better time discipline in the budget revision and management process. 7. Faster budget revision process
2	Disadvantages: 1. Updates or understanding of new regulations that have not been socialized. 2. Module user guides or loci that often do not appear. 3. Failure to revise KPA updates due to DIPA changes and application user troubles.
No.	RKAKL Application
1	Pros: 1. No network problems 2. Understanding of new regulations is always socialized 3. No failure in revision
2	Disadvantages:

1.	No data update
2.	Not yet integrated with the database
3.	Revision work takes longer and cannot be monitored.
4.	Unable to manage budget anytime and anywhere
5.	Difficult to apply
6.	Budget revision and management processes tend to take longer or be off target.
7.	Longer budget revision process

The table above explains that the advantages and disadvantages of the SAKTI application and the RKAKL application, namely: (1) The SAKTI application has an advantage in the speed of updating data because it is web-based while RKAKL does not have this feature, the SAKTI application is considered more effective and efficient because the application has been integrated with a web database while RKAKL does not have this integration; (2) The SAKTI application is considered easier and more accurate because it is web-based with an integrated database while RKAKL does not have this feature; (3) The revision process in SAKTI is considered faster, easier, and can be monitored, while RKAKL does not have this convenience; (4) The SAKTI application allows budget management anytime and anywhere because it is web-based while RKAKL is limited to offline management; (5) The SAKTI application is easier to apply and use than RKAKL; (6) The SAKTI application supports better time discipline in the budget revision and management process; (7) The SAKTI application is considered faster in the budget revision process when compared to the offline RKAKL. While the shortcomings, are: (1) *Updates* or understanding of new regulations that have not been socialized; (2) Module or locus user guides that often do not appear; (3) Failure to revise KPA updates due to changes in DIPA and application user *troubles*. Based on the results of the evaluation of the implementation of the RKAKL and SAKTI applications, it shows that SAKTI has advantages in terms of speed, efficiency and accuracy compared to RKAKL and provides a more modern and accessible solution.

CONCLUSION

Based on the results of the study, the conclusions of this study are (1) user satisfaction shows a good overall response in terms of information quality, information satisfaction, performance expectations, social influence, attitudes, system usage, overall satisfaction and net benefits; (2) The implementation of the SAKTI application in the budgeting module is able to overcome the shortcomings in the RKAKL application, where the RKAKL application is an offline-based application while the SAKTI application is *web-based*. Thus making the SAKTI application superior and good in aspects of speed, efficiency, and accuracy compared to RKAKL. Armed with a web base and database integration, SAKTI offers a more modern and accessible solution in budget management.

ADVICE

The results of this study are expected to be material for further research and consideration for readers, especially users and developers of the SAKTI budgeting module application to be able to provide early notification if there is an *update* or understanding of new regulations that have not been socialized, improve systems that often do not appear in the SAKTI application such as module user guides or, strengthen the SAKTI application system so as to minimize errors in work.

Declaration by Authors

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