

Optimization of Budget Management and Absorption Based on the "SAKTI" Apps

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ABSTRACT

State financial management contains all activities which include planning, implementation, administration, reporting, accountability and financial supervision. The SAKTI application is implemented by work units in carrying out financial transaction processes. The aim of this research is to find out and analyze the optimization of budget management and absorption based on the SAKTI application at the Bali Province Financial and Development Supervisory Agency Representative. This research method is qualitative case study type research that uses an explanatory approach with descriptive analysis. Data was collected using observation, interviews and documentation techniques. The results of this research show that the measurements use the dimensions of system quality, information quality, individual impact, and organizational impact. Budget management and absorption based on the SAKTI application can work optimally and provide benefits and support daily work. The use of the SAKTI application in completing financial administration is expected to help improve individual and organizational performance with full responsibility.

Keywords: Agency Level Financial Accounting System, DeLone & McLean.3

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INTRODUCTION

Budgeting in the public sector must pay attention to effectiveness, efficiency and economy so that planning in the budget ultimately does not thwart planning (Rozai & Subagiyo, 2015). The budget can be interpreted as an articulation of the strategy formulation and planning that is made. Budgeting in the public sector is related to the process of determining the amount of funding allocated for each program and activity in monetary units. The public sector budgeting process begins when strategy formulation and strategic planning are completed. The aspects that must be covered in the public sector budget are planning aspects, control aspects and accountability aspects. The public sector budget is very important because the budget is used as a tool for the government to direct socio-economic development, ensure sustainability, and improve the quality of life of the community. A budget is also needed because of the problem of limited resources (scarcity of resources), choices and trade-offs. Apart from that, the budget is needed to ensure that the government is responsible towards the people.

The point of view in managing state finances is related to simply comparing the budget with its realization. For example, a budget of 100 million until the end of the fiscal year is realized at 90 million, meaning the budget absorption rate is 90%. Absorption of 90% is considered low or high, the benchmark is not yet clear. In essence, towards the end of the budget year, government agencies try to absorb the budget close to 100%, so as not to say that budget absorption is low. Another point of view is the proportionality of the percentage of budget absorption. Budget absorption tends to pile up at the end of the year, which means that the process of completing accountability letters must be carried out quickly using the SAKTI application. High budget absorption without describing the level of achievement of a predetermined target or objective, considering input, output, outcome, benefit and impact indicators will indicate poor performance. If the budget allocation is efficient, the state's limited financial resources can be optimized to fund strategic activities. Limited sources of state revenue require the government to prioritize activities and allocate budgets effectively and efficiently. When budget absorption or management fails to meet targets, it means that there has been inefficiency and ineffectiveness of budget allocation.

Output-oriented budgeting is a practice that has been widely adopted by modern governments in various countries. Such a budgeting approach is very necessary for government agency work units that provide services to the public. In previous research, to overcome weaknesses in budgeting and financial management, it is necessary to improve the constitutional basis regarding state budget management, improve the budget preparation system, transparent management and accountability and improve the quality of human resources (Mubarak, 2007). In addition, budgeting is required to be carried out with performance that considers the efficiency of carrying out activities which can combine performance planning with an annual budget where there is a link between available funds and the desired results.

Through planning, a leader can consider the desired work results and identify actions to achieve them. In relation to the planning function, a budget is a goal or target set to be achieved within a certain period. To achieve short-term plans (as part of long-term planning), management needs to prepare a budget as a guide for implementing activities. With this, it is necessary to absorb the budget based on performance, which is an important part of the process of improving the state budget, which is intended to increase transparency and accountability for public services as well as the effectiveness of implementing policies and programs. Maximum budget absorption must also be followed by good budget planning. One indicator that can show the success of a program or policy implemented by the government is the implementation of budget absorption (Anggeadi et al., 2019). In general, budget absorption means the achievement of an estimate that is to be achieved during a certain time.

The level of achievement of a work result in the financial sector includes state revenues and expenditures using financial indicators determined through a policy or statutory provision during one budget period. This form of performance is in the form of financial ratios which are formed from elements of accountability reports. Good budget management is needed to manage decentralized funds in a transparent, economical, efficient, effective and accountable manner. The most important element in administering government and development is how to manage the budget in an efficient and effective manner. It is hoped that this will be in line with the development aspirations and demands of society which have increasingly developed recently. Viewed from the societal aspect, improving services and improving public welfare can increase the public's demand for good government. This is a challenge in itself for the government to work better, especially in providing excellent services for the entire community.

The Directorate General of Treasury, Ministry of Finance of the Republic of Indonesia created a Web-Base based application called SAKTI. SAKTI is an abbreviation for Agency Level Financial Application System. In the 2022 fiscal year, fundamental changes will be made where the SAKTI application system combines several separate types of applications, and has its own database, such as the State-Owned Financial Accounting and Management Information System (SIMAK-BMN) application, inventory management application, budgeting application, management application salary, payment application, treasurer recording application, and Accrual Based Agency Accounting System (SAIBA) application for reporting. The SAKTI application is used by work units as a means of supporting the implementation of the State Budget Treasury System (SPAN) in managing state finances from the planning, budgeting, implementation to accountability stages.

Improving performance in an organization or government agency is a goal or target that organizations and government agencies want to achieve in maximizing an activity. Implementation of a performance-based budgeting system will support budget allocation towards program and activity priorities. This system primarily seeks to link outputs with results, accompanied by an emphasis on effectiveness and efficiency of the allocated budget. The implementation of performance-based budgeting will be reflected in the Work and Budget Plan (RKA), in substance this states the policy information and the impact of the budget allocation. The internal control system is closely related to how governance is carried out by each management unit. This is because the management unit is obliged to carry out governance which controls activities in planning, implementation, supervision and accountability in an orderly, controlled manner in the management of state finances and budget funds. The performance-based budget system is also a developing issue in the management of state finances and budget funds. Internal control systems and performance-based budgets can be factors that influence budget management in the work unit environment. If an organization has a good internal control system, then what is planned will be implemented with full responsibility.

METHODS

This research uses a qualitative descriptive method because researchers want to know how to optimize budget management and absorption to improve the organization's financial performance. This descriptive qualitative research method is used to produce descriptive data that can describe the analysis in detail and reveal facts and phenomena that occur during the research.

The location of this research was carried out at the Representative of the Bali Province Financial and Development Supervisory Agency (BPKP) located at Jalan Captain Tantular, Denpasar. This location was chosen because BPKP is a work unit that has the potential to manage the government budget and take a more optimal and strategic role in making educational strategies for financial management and development more effective so that it does not become an object of legal risk in the future. The research will be carried out by assessing the optimization of the use of the SAKTI application in 2023, because with the start of implementing the SAKTI application with a single database in 2022, during that year the application users are deemed to have sufficient experience in using SAKTI so that the system management mechanism and system quality that is expected can be achieved analysed stably. The application of this location makes it easier for researchers to develop and compile data more accurately. The time spent during the research lasted approximately three months.

The selection of informants is very important so it must be done carefully. The researcher decided to select the most appropriate and appropriate informants, namely the Head of General Affairs as the Commitment Making Officer (PPK), the Financial Sub-Coordinator as the Payment Order Signing Officer (PPSPM), the Treasurer, Payroll Processor, Agency Accounting System Analyst, Inventory and State Property Manager (BMN), Financial Verifier, and related Staff.

Interviews are conducted by researchers by means of questions and answers to be able to exchange information or find out things related to the research object from the informant. The interview that will be conducted is a semi structured interview, this type of interview is included in the in-dept interview category.

RESULT AND DISCUSSION

Data analysis and discussion of the results of this research were obtained through data collection using interviews, observations and documentation of informants who were related to the research problem. The research results are described through the interpretation of information obtained from several informants using the DeLone and McLean SI success model which has several measurement dimensions.

System Quality

System Quality in optimizing the use of the SAKTI application in the budget management and absorption process shows that the quality of this system means the ability or performance of the system in providing information according to user needs. System quality has indicators which include, namely, speed of access (response time), ease of use (ease of use), system reliability (reliability), system security (security), sophistication (use of new technology), system integration, and system flexibility. (flexibility). Measurements in the dimensions of system quality are very necessary to determine the success of an information system that can provide the information needed by users.

The quality of the system at SAKTI is assessed based on application users whose system works well and meets expectations and can produce output according to organizational goals. The process of optimizing the use of the SAKTI application is closely related to the availability of human resources to support the application program to run smoothly. The process of supporting optimal use of the SAKTI system requires expertise and training to manage this system which must be possessed by every user. Researchers conducted interviews with several information users of the SAKTI application, to obtain information related to system quality. Researchers have compiled a manuscript of the interview results and then determined significant statements related to the quality of the system from Delone & McLean as a research reference.

As a result of the interview, the researcher concluded that the quality of the SAKTI system at the Bali Province BPKP Representative Office was running well. The information provided by the informants as a whole includes measuring the dimensions of system quality, namely ease of use, fast access, sophistication, system reliability,

system integration, system flexibility and system security which supports and achieves optimal success of information systems, especially the SAKTI application. Using a system equipped with features, namely modules, is very helpful in monitoring budgets, managing financial processes, and evaluating financial performance as well as creating efficiency and effectiveness in the work of SAKTI application users. The SAKTI application used can facilitate agencies related to financial activities, with one integrated application. SAKTI Full Module makes it easy for users to no longer need to install a separate ADK application and update the application repeatedly.

Information Quality

Information quality is used to measure information produced from an information system that provides value to system users according to the characteristics of the information that users need. Optimizing the use of the SAKTI application identifies the quality of information to be able to demonstrate the quality of products produced from the information system. The quality of information which is a measurement dimension in determining the success of an information system is the usefulness of information, timeliness, consistency, accuracy, relevance and completeness. Decisions that can be taken by users are related to the quality of the information produced, therefore the better the quality of the information, the more it will influence the decisions taken. The quality of information in the SAKTI application is strived to be able to describe the information from the reports produced correctly with accurate figures, the reports produced are based on the latest data, the reports obtained according to requirements in a timely manner, the documents produced are accurate and complete, and the information provided is easy to understand by user. Researchers have compiled a manuscript of the interview results and then determined significant statements related to the quality of information from Delone & McLean as a research reference.

As a result of the interview, the researcher concluded that the quality of the SAKTI application information at the Bali Province BPKP Representative provided information that was in accordance with the budget realization carried out. The information produced by the SAKTI application is complete, accurate, relevant and consistent and can support user needs. The information provided by informants as a whole includes dimensions of information quality for measurement in determining the success of an information system, namely, information usefulness, timeliness, consistency, accuracy, relevance and completeness. Decisions that can be taken by users are related to the quality of the information produced, therefore the better the quality of the information, the more it will influence the decisions taken. Regarding assessments that can be seen through budget implementation performance indicators (IKPA), monitoring can be carried out by stakeholders as those who make decisions so that budget management and absorption can be monitored and implemented in accordance with the plans that have been prepared so that the organization's goals can be achieved.

Individual Impact

Individual impact has a bearing on the success of information systems. The impact of individual users is the impact of using information systems on increasing individual performance in completing work in work units. The measurement dimensions of individual impact include indicators such as average time to make a decision, quality of decision analysis, and confidence in decision making. Researchers have compiled a manuscript of the interview results and then determined significant statements related to individual impacts from Delone & McLean as a research reference.

From the results of the interview, the researcher concluded that the individual impact in using the SAKTI application at the Bali Province BPKP Representative was very helpful in managing and absorbing the budget. This measurement dimension of individual impact is evident from the results of the information provided by the informant, namely, the average time to make a decision, the quality of decision analysis, and confidence in decision making. Optimizing the use of the SAKTI application refers to every individual who carries out the process directly using the SAKTI application. Participating in socialization and training is very necessary to know developments related to the application used. Directions and evaluations need to be carried out to see to what extent the influence of existing human resources has on the success of SAKTI implementation in reaching the optimal point in its use.

Organizational Impact

Organizational impact is the impact of information on organizational performance. The visible organizational impact is related to the expected service effectiveness through the implemented information system. The measurement dimensions of organizational impact include indicators such as increasing organizational income due to computer-based systems, reducing operating costs from activities outside the information system, increasing effectiveness in serving the public, and the organization's willingness to pay development costs to improve information system capabilities. Measuring the effectiveness of an information system requires work system support, which requires evaluation results on the use of information systems in the work system. Researchers have compiled a manuscript of the interview results and then determined significant statements related to the organizational impact of Delone & McLean as a research reference.

From the results of the interview, the researcher concluded that the organizational impact of using the SAKTI application at the Bali Province BPKP Representative was to increase the value and performance of the organization and help in achieving organizational goals. PIONEER values (professionalism, integrity, results orientation, conscience and common sense, independence, and responsibility) can be enhanced and applied in work and everyday life. Optimizing the use of the SAKTI application at the Bali Province BPKP Representative has an impact on the organization which can always produce the best performance and eliminate irregularities and avoid bad things related to budget management and absorption in BPKP work units.

CONCLUSION

The quality of the system in the SAKTI application supports budget management and absorption at the Bali Province BPKP Representative office. The characteristics inherent in the SAKTI application are based on the user's interpretation of their experience using the information system. System quality is also related to system flexibility, ease and comfort of use, sophisticated and responsive system features, and system reliability. The quality of the SAKTI application system is quite optimal which helps in carrying out daily tasks and responsibilities which can be seen from the integrated data, the available features meet user needs, the application is simpler and saves time in data processing compared to previous applications. Regarding budget revisions carried out by work units, there has been progress due to reduced budget revisions after using SAKTI. Linked to the planning carried out in the SAKTI application, the implementation of the budget carried out every month can be seen to help the planning that has been carried out. Things that need to be considered are the time for repairs/maintenance carried out by KPPN by reviewing the activities carried out in each work unit. Implementation that occurs in the field for SAKTI users requires more time to complete the task because they are waiting for improvements to be made by KPPN.

The quality of information supports optimizing the use of the SAKTI application in managing and absorbing budgets at the Bali Province BPKP Representative Office. This can be seen in the information produced for the complete preparation of work plans and budgets which can be processed according to requirements in a timely manner as well as in the preparation of financial reports, namely monthly, semester and annual reports which can be facilitated by the SAKTI application quite optimally.

The process of using the SAKTI application is related to individual impacts. The impact that occurs is the impact of the use of information systems on increasing individual performance in carrying out tasks in the workplace. The relationship between individual impacts on optimizing budget management and absorption can be seen from the SAKTI application system being able to support implementation in fulfilling responsibilities and improving daily performance, as well as providing impacts related to implementation before and after the SAKTI application.

The organizational impact is influenced by the individual impact on the use of the SAKTI application in the work unit. The impact obtained on an organization by having a good information system will add value to an organization for the better. With the SAKTI application, service quality will improve and the decision-making process by stakeholders will become faster and more precise. At the Bali Province BPKP office, the SAKTI application has been able to support the achievement of organizational goals, improve organizational performance, increase organizational value, and the results obtained regarding the management and absorption of the organization's budget before and after using the SAKTI application.

Implication Managerial

Users of information system innovation consider the dimensions of system quality, information quality, individual impact, and organizational impact to be related to behavior in using the SAKTI information system in the process of managing and absorbing budgets in work units. It is hoped that this research can add information regarding optimizing the use of the SAKTI application in managing and absorbing budgets as well as increasing knowledge about the DeLone and McLean Information System Success theory as well as stewardship theory which is related to the success of a system and achieving the goals of an organization.

The practical implications of this research are that the results are used as input for related agencies and users of the SAKTI application in carrying out their duties and responsibilities for work, the information produced is in accordance with user needs for organizational decision making, commitment between employees for smooth transaction processes in improving performance, and a conducive work environment is created. In addition, the development and refinement of the SAKTI application which is carried out through regular maintenance is able to support everything from planning, preparation, implementation to increasingly better and optimal state financial reporting. The measurement dimensions related to this research can be developed more broadly according to the theory used or the conditions of the problem that occurs. The results of this research are also useful for agencies that create SAKTI applications as evaluation material when errors occur and system updates and application information that is more updated at appropriate times.

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