

## **Implementation of the Agency Level Financial Application System (SAKTI) for Financial Management at the Regional Office of the Ministry of Religion of West Sulawesi Province.**

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### **Abstract**

This study aims to evaluate the effectiveness and challenges in implementing the Agency-Level Financial Application System (SAKTI) at the Regional Office of the Ministry of Religious Affairs of West Sulawesi Province. A qualitative approach was used in this study, where data were collected through in-depth interviews with a number of key informants who were directly involved in financial management at the agency. The results of the study indicate that SAKTI is generally considered very effective in improving the efficiency, accuracy, and transparency of financial management. However, several challenges are still faced, such as internet network problems, unstable server performance, and the frequency of system maintenance that often disrupts user activities. Management provides strong support for the implementation of SAKTI, but more routine evaluation and monitoring are recommended to ensure system optimization. Based on these findings, this study recommends improving technology infrastructure and developing additional features in the application to support users in more efficient financial management.

Keywords: SAKTI, financial management, challenges, effectiveness

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## **INTRODUCTION**

Information systems continue to develop along with technological advances, which have an impact on various aspects of life. In Indonesia, the government is trying to align this development through the implementation of electronic services, known as e-government, which is stated in the instruction of the President of the Republic of Indonesia Number 3 of 2003. One implementation of e- government is the Integrated Financial Management Information System (IFMIS), which aims to overcome the problem of manual budget management.

The use of IFMIS is expected to increase effectiveness, efficiency, and transparency in state financial management. To support this, the Ministry of Finance developed the Agency-Level Financial Application System (SAKTI), which integrates the entire process of planning, implementing, and budget accountability. SAKTI simplifies previous financial management applications by integrating various existing applications.

However, the implementation of SAKTI faces challenges, such as system stability and output quality. Research shows that system and service quality greatly affect user satisfaction,

so attention to response time and ease of use is important. In the piloting phase, issues related to complicated application features, unstable internet signals, and minimal technical training need to be addressed to ensure the success of the system. With this strategic step, digital transformation in government financial management is expected to be achieved effectively.

The implementation of the Agency-Level Financial Application System (SAKTI) at the Regional Office of the Ministry of Religious Affairs of West Sulawesi Province is part of bureaucratic reform aimed at creating good governance through the use of information technology. Before SAKTI, financial management in this office experienced various challenges, including lack of integration between systems, time-consuming manual processes, and the risk of human error in financial recording and reporting.

With the implementation of SAKTI, it is expected to overcome these problems through automation and system integration, so that financial management becomes faster, more accurate, and more transparent. Data from the Ministry of Finance shows positive results in other agencies that have adopted SAKTI, with a decrease in budget recording errors and an increase in the speed of financial reporting.

Geographical and demographic challenges in West Sulawesi Province, which covers a vast area and remote areas, are also important considerations in the implementation of SAKTI. An integrated and real-time accessible system will facilitate all work units in financial management.

The success of SAKTI implementation is a priority, because this application increases productivity, accelerates task completion, and increases the effectiveness of decision making. This study aims to examine the effect of SAKTI on financial management performance, with the hope of providing recommendations for improving the financial system in the Ministry of Religion and supporting the goals of bureaucratic reform in Indonesia.

### **Relationships Between Variables**

In research this , there is relatedness between a number of variables that play a role important in management finance at the Regional Office of the Ministry of Religion of West Sulawesi Province . First , **Implementation of SAKTI** become focus main function as variable independent . Implementation System Application Agency Level Finance (SAKTI) is expected can improve and modernize management finance in the environment ministry , considering previously management budget often face challenge such as manual processes and lack of integration between system .

Next , **Process Management Efficiency Finance** measured based on SAKTI's ability to reduce time and cost operational , improve productivity , and simplify financial processes . With implementation more system automatic and integrated , it is expected that the management process finance become more fast and efficient .

Variables next is **Accuracy and Transparency Recording and Reporting Finance** , which includes improvement data accuracy , transparency information , and accountability in report finance . The implementation of SAKTI plays a role important in increase accuracy and transparency this , considering integrated system allow minimization error recording and providing more reports transparent to stakeholders.

Lastly , **Ability Staff in Manage Finance** become mediator variable in connection between implementation of SAKTI and second variable dependent said . The increase competence staff through training and adjustment role expected can increase performance they in utilizing

SAKTI . More staff skilled will more capable manage system with well , so contribute to efficiency and accuracy in management finance .

Relevance between variable This show that success implementation of SAKTI in management finance No only depend on technology That itself , but also on development capacity source Power human involved in management finance the .

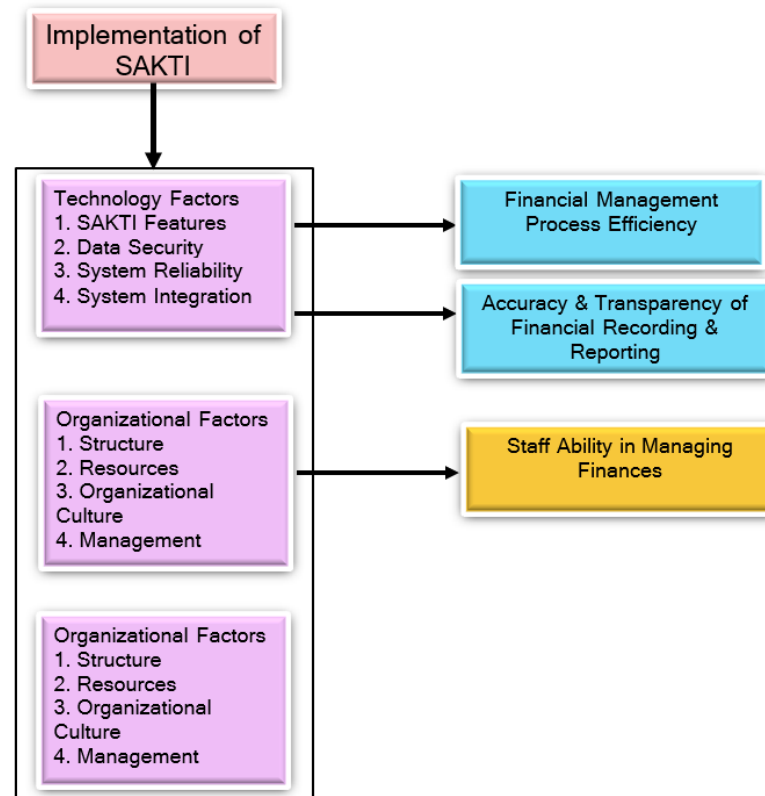


Figure 1: Framework of Thought

## METHODOLOGY

For the research on the implementation of the Agency-Level Financial Application System (SAKTI) on financial management at the Regional Office of the Ministry of Religious Affairs of West Sulawesi Province, the data analysis technique used will include qualitative methods. This data analysis aims to systematically search for and organize data from the results of recordings or interview notes, observations and documents that have been carried out. The data analysis process in this study adopts the thinking of Miles and Huberman (2014). Data analysis is not carried out partially and independently but is carried out continuously and integrated during and after the data collection process is carried out at the research location, with the following steps:

1. Data Organizing. This technique involves organizing qualitative data into relevant categories or themes. This is often done using concept mapping or matrixing techniques, where data is grouped according to certain variables to facilitate further analysis.
2. Coding. Researchers identify units of information in the data that have similarities or relevance, and label or code these units. Coding can be done manually or with the help of special software.
3. Triangulation. The concept of triangulation refers to the use of multiple data sources, methods, or theories to verify research findings. By using this approach, researchers can strengthen the validity and reliability of their findings.
4. Matrix Analysis. Matrix analysis involves creating a table or matrix that displays the relationships between variables or themes in the data. This allows the researcher to see

patterns and relationships that may not be immediately apparent when the data is presented in narrative form.

5. Contrast Analysis. This technique involves comparing or contrasting different cases or situations identified in the data. This allows the researcher to find significant differences or similarities between the cases, which can provide valuable insights into the phenomenon being studied.
6. Theory Analysis. Researchers use a theory analysis approach to relate empirical findings to relevant theoretical frameworks. This allows researchers to develop deeper interpretations of the meaning of the data and its implications in a broader theoretical context.
7. Data Presentation ( *Data Display* ). Data presentation is intended to display various data that has been obtained as simpler, selective information, arranged narratively, in the form of labels and images, based on the context and theory that has been built to reveal phenomena and noumena that occur according to the focus of the research.
8. Conclusion Drawing . Conclusion drawing is an explanation of the causal flow of a phenomenon and noumena occurs. Researchers use a theoretical framework that is used as a research framework and is able to answer the problems faced .

Validity is a measure that shows the levels of validity or authenticity of an instrument, it is said to be valid if it is able to measure what is desired, can reveal the data and variables studied accurately (Arikunto, 1996).

Qualitative research must meet the validity of the data. Therefore, this research uses the following criteria:

1. Degree of Trust ( *Credibility* )

The application of the criteria for the degree of trust is intended as a substitute for the concept of internal validity of non-qualitative research. To achieve the degree of trust, the data analysis process (collection, reduction, presentation and conclusion)

2. Transferability

Transferability is an effort to build a common perception between the researcher and the reader or user. However, in qualitative research, transferability is very dependent on the reader or user, namely to what extent the results of this study can be used in certain contexts and situations (Moleong: 2000). Therefore, in the framework of research and the presentation of research results, the researcher describes empirical events and informant information at length with detailed items, analyzed and interpreted based on concepts and theories that have been built, with the hope that they can be applied to other sites with relatively similar problem characteristics and environmental conditions. Although basically there are no two sites that are perfectly the same, this principle applies if there are similarities in the characteristics of the problems and environmental conditions faced.

3. Dependability

Dependence in conventional terms is called reliability, which is a requirement for validity. Therefore, to meet this criterion all steps in building a research framework, research design, research findings, various steps in data analysis, description-analysis results and data interpretation are re-tested through a more careful and thorough examination process.

4. Confirmability

The certainty criteria in this study are intended to ensure that the research results are not biased or deviate from the existing reality, problem formulation and research objectives. To ensure certainty using recording on data and information tracking and interpretation supported by the materials in the tracking or audit trail. To fulfill this audit tracking or audit, the researcher will prepare the necessary materials such as material data, analysis results, and notes on the research implementation process.

*Variable Measurement*

Variables	Indicator
<b>Implementation of SAKTI</b> Implementation System Application Institutional Level Finance (SAKTI) is the process of implementing and using system application based on technology designed information For manage various aspect finance in the agency government , including planning , budgeting , implementation , recording and reporting finance .	<ul style="list-style-type: none"> <li>• SAKTI adoption rate in agencies ( percentage) use system by employees ).</li> <li>• Reliability and performance system ( frequency disruption and downtime).</li> <li>• Satisfaction user to system ( via survey user ).</li> <li>• Training and support technical provided to staff .</li> </ul>
<b>Financial Management Process Efficiency</b> Financial management process efficiency is the ability to carry out various financial management activities more quickly, cost-effectively, and with minimal use of resources, without sacrificing the quality of the results.	<ul style="list-style-type: none"> <li>• Time required For complete financial process certain ( for example , time submission and approval budget ).</li> <li>• Subtraction cost operational related to financial processes .</li> <li>• Amount and frequency use source power ( power) work , time , and technology ).</li> <li>• The level of automation of financial processes (manual vs. automated processes ).</li> </ul>
<b>Accuracy and Transparency of Financial Recording and Reporting</b> The accuracy and transparency of financial recording and reporting refers to the level of accuracy and clarity of the financial data recorded and reported, and the extent to which the information is accessible and understandable to stakeholders.	<ul style="list-style-type: none"> <li>• Error rate in recording and reporting finance ( amount and type) error detected ) .</li> <li>• Compliance to standard accounting and regulation finance .</li> <li>• Openness information finance ( amount and type) available reports For public ).</li> <li>• Frequency and quality of financial audits (internal and external ).</li> </ul>
<b>Staff Ability in Managing Finances</b> Staff ability in managing finances is the level of competence, skills and knowledge possessed by employees in carrying out financial management tasks effectively and efficiently.	<ul style="list-style-type: none"> <li>• The level of education and training received by staff finance ( amount and type) training ).</li> <li>• Evaluation performance staff ( regular evaluation and feedback) come back from superior ).</li> <li>• Level of satisfaction and motivation Work staff ( via survey or interview ).</li> <li>• Ability staff in using SAKTI ( level skill technical and usage application )</li> </ul>

**RESEARCH RESULT**

The results of interviews with informants involved in the implementation of the Agency-Level Financial Application System (SAKTI) at the Ministry of Religious Affairs of West Sulawesi Province provide an overview of the various aspects that influence the success of the implementation of this system. The informants, consisting of officials and technical staff, shared their experiences related to the implementation process, and adaptation to new workflows, as well as the technical challenges they faced. From the answers given, several key

themes emerged that indicated how SAKTI had changed the way financial management was carried out in this agency. The following researchers will analyze the answers given by the related informants:

**1. The effect of implementing the Agency Level Financial Application System (SAKTI) on the efficiency of the financial management process at the Regional Office of the Ministry of Religion of West Sulawesi Province**

Based on results interview with various Informant from the Regional Office of the Ministry of Religion of West Sulawesi Province , can concluded that SAKTI implementation provides significant influence to improvement efficiency in the management process finance . Most of Informants , consisting of from official with various position strategic like Arranger Report Finance , State Budget Financial Institution , Treasurer Expenditure Assistant (BPP), up to Official Maker Commitment (PPK), providing supporting answers .

The informant who holds position **Arranger Report Finance** and **Management Report Finance/ Issuer/ Signatory of the Warrant** state that The adoption of SAKTI is strongly driven by need For increase efficiency and accuracy in recording as well as reporting transaction finance . This is reinforced by explanation from Informant others who explain that application This help in implementation tasks finance in a way fast and transparent , so that minimize potential error .

Informant from **Position of APBN Financial Administrator** and **Officer Management Administration Shopping Employee (PPABP)** emphasize that disbursement of funds that requires use of SAKTI automatic increase discipline in management finance . They confess that even though at first There is challenge in learn system new this is the result is improvement efficiency in every stages management finance , start from planning until accountability budget .

More continue , some Informant , as assigned as **Hajj Analyst/ Treasurer Expenditure Assistant (BPP)** and **Manager Procurement of Goods and Services First Expert / PPK** , states that implementation of SAKTI is not only obligatory , but also appropriate with Instructions from the Ministry of Finance and based on applicable regulations , such as PMK 158 of 2023. This show that the use of SAKTI has become standard operational within the Ministry of Religion and contribute to uniformity procedure management finances across the board unit Work .

In general general , Informant agree that SAKTI works as tools that facilitate integration various stages management finance , start from planning until implementation and accountability .

Informants who play a role as **Report Analyst Accountability Treasurer / Treasurer Expenditure** also adds that system This give support significant to user in manage and monitor transaction finance in real-time, so that reduce possibility the occurrence delay or error .

Based on results answer informant buffer concluded that The implementation of SAKTI at the Regional Office of the Ministry of Religious Affairs of West Sulawesi Province has had a positive impact on the efficiency of the financial management process. The use of this application helps to accelerate recording, improve reporting accuracy, and ensure transparency in financial management. In addition, SAKTI also allows for better supervision of financial flows, which ultimately supports the improvement of the overall performance of the agency. The initial challenges in learning this new system were overcome through adequate training and support, so that this application can function optimally in supporting daily financial tasks.

Research conducted by Nugroho and Susanti (2021) the implementation of integrated financial applications such as SAKTI can significantly increase operational efficiency and accuracy of financial data. Nugroho and Susanti noted that the implementation of this

technology not only speeds up the reporting process but also strengthens internal control mechanisms, thereby minimizing errors in recording and reporting transactions.

Another study conducted by Setiawan and Wibowo (2020) found that the adoption of a financial system such as SAKTI significantly increases the accuracy and speed of financial reporting. Setiawan and Wibowo found that by using an integrated system, the financial recording process becomes more systematic and transparent, reducing manual errors and increasing accountability in financial management in government agencies.

Meanwhile, when viewed from the benefits of implementing the System Application Agency Level Finance (SAKTI) at the Regional Office of the Ministry of Religion of West Sulawesi Province has bring various benefit significant in matter efficiency and effectiveness management finance . Based on interview with informants , some benefit main from The use of SAKTI includes convenience in financial control and monitoring , flow more management concise , and improvement data accuracy and accountability .

The informant who holds position as **Arranger Report Finance** and **Issuer / Signer of the Warrant** state that SAKTI makes the management process easier finance in a way overall . With integrated and online - based system , tasks that were previously need time and energy more Lots now can completed with more fast and efficient . This is in line with opinion informant others , such as **State Budget Financial Planner** and **Hajj Analyst/ Treasurer Expenditure Assistant (BPP)** , who records that channel Work finance become more concise and easy controlled blessing use of SAKTI.

In context efficiency , SAKTI also provides impact positive regarding the disbursement and reporting process finance . Some informant mention that previously , they must in a way physique go to the Service Office State Treasury (KPPN) for submit file disbursement of funds. However , with SAKTI, this process can done online , reducing the time required and minimize potential error administrative . In addition , with existence **single database** implemented by SAKTI, all financial data can accessed and managed in One integrated system , improving efficiency data management .

Study previously also supported findings this . For example , a study by Purwanto and Mardiyanto (2020) revealed that implementation system application integrated finance in a way significant can increase efficiency and accuracy in management finance government area . They find that system like SAKTI helps reduce time and cost required For management budget , as well as increase transparency and accountability in reporting finance ( Purwanto & Mardiyanto , 2020).

## **2. SAKTI's ability to improve accuracy and transparency in financial recording and reporting at the Regional Office of the Ministry of Religion of West Sulawesi Province**

In an effort to improve the quality of financial management, the Regional Office of the Ministry of Religious Affairs of West Sulawesi Province has adopted the Agency-Level Financial Application System (SAKTI). One of the main focuses of the implementation of SAKTI is to improve accuracy and transparency in the process of recording and reporting finances, which is the foundation for more effective and efficient budget management.

Based on results interview with informant from various position at the Regional Office of the Ministry of Religion of West Sulawesi Province , seen that implementation System Application Agency Level Finance (SAKTI) has significant impact to channel work and procedures in the agency mentioned , as well as perception employee to changes that occur .

1. **The Impact of SAKTI on Workflow and Procedures** , part big informant state that SAKTI has influence channel work and procedures in the agency them . For example , Informant from position Arranger Report Finance and Management Report Finance / Issuer / Signatory of the Warrant disclose that the use of SAKTI was successful save time in management finance , which is direct increase efficiency . So is the case with Working informants as APBN Financial Officer / Officer Management Administration

Shopping Employees (PPABP), who assess that changes that occur consequence The implementation of SAKTI is very positive and contributes to the smooth running of the program. operational finance .

Informant others , such as Hajj Analyst/ Treasurer Expenditure Assistant (BPP) and Report Analyst Accountability Treasurer , confirmed that SAKTI helps achieve performance targets with more effective and speed up the process of disbursing funds. The use of SAKTI is considered as the right step in increase quality administration and assist reporting as well as accountability finance , which is matter important in ensure transparency and accuracy .

2. **Perception Employee to the Changes Caused by SAKTI**, from perspective employee , perception to changes caused by SAKTI in general positive . Informant Arranger Report Finance / Issuer / Signatory of the Warrant give evaluation that Using SAKTI is very easy work , start from planning until accountability budget . This is show that employee feel benefit direct from system This in increase accuracy and transparency in recording and reporting finance .

However , there are also notes that adaptation to system new This No always walk smooth . Some Informants , such as Hajj Analyst/ Treasurer Expenditure Assistant (BPP), indicates there are pros and cons in perception to change said . Although thus , generally employee fast adapt with change this , and the system This in a way overall considered simplify the management process finance , as expressed by the Manager Procurement of Goods and Services First Expert / Official Maker Commitment (PPK).

3. Challenges and obstacles in Implementation of SAKTI at the Ministry of Religion of West Sulawesi Province

In implementing the Agency-Level Financial Application System (SAKTI) at the Regional Office of the Ministry of Religious Affairs of West Sulawesi Province, there are several challenges and obstacles that are still faced by employees. Based on the answers from informants, the main challenges that often arise are related to technical problems, such as unstable internet networks, inadequate data processing tools, and decreased application performance when used. In addition, application servers that sometimes experience updates or maintenance also hinder the smooth running of the financial management process. However, the management has tried to overcome these obstacles with various steps, such as providing the necessary equipment, regular maintenance, and coordination with related parties. However, these technical challenges remain a major concern in efforts to improve the efficiency and effectiveness of SAKTI use in this region.

4. Support and Supervision SAKTI Implementation Based on the answers from the informants, management support for the implementation of the Agency-Level Financial Application System (SAKTI) at the Regional Office of the Ministry of Religious Affairs of West Sulawesi Province is very strong. Informants generally feel that management responds well to the needs that arise during the implementation process. Management not only provides support in terms of motivation and encouragement, but is also involved in the planning, implementation, and financial reporting processes that use SAKTI. This quick response and supportive actions from management provide positive encouragement for system users.

However , regarding with monitoring and evaluation use of SAKTI, there is difference view between informants . Some mention existence supervision special from the KPPN carried out in a way periodically , while others state that monitoring and evaluation This Not yet done in a way consistent or even No There are also those who mention that supervision done through WhatsApp group , which shows informal efforts in supervise and ensure smoothness use of SAKTI. No supervision evenly This show existence need For increase consistency and formality in the evaluation process , in order to ensure that all work units comply standard SAKTI usage and optimization its



benefits .

Study previously support importance support routine management and supervision in implementation system information finance such as SAKTI. For example , research by DeLone and McLean (2016) shows that support strong management is one of factor key success implementation system information . Support This help overcome resistance changes and ensure that staff own source power and training required For use system with effective .

In addition , research by Orozco et al. (2019) found that regular monitoring and evaluation of implementation system information finance can increase accuracy and transparency in reporting finance . Consistent evaluation also helps in identify problem since early and optimize use system

### **3. Effectiveness of SAKTI Use in the Regional Office of the Ministry of Religion of West Sulawesi Province**

Based on results answer informant , effectiveness use System Application The Agency Level Finance (SAKTI) at the Regional Office of the Ministry of Religion of West Sulawesi Province was assessed as very positive . The following is analysis Details about effectiveness of SAKTI according to various aspect

#### **General Effectiveness of SAKTI**

Majority informant state that SAKTI is very effective in increase management finance . Informant from various positions , including Arranger Report Finance , State Budget Financial Institutions , and Treasurer Expenditure Assistant , assess system This as very effective tools . They appreciate his ability in integrate application and fix channel Work finance . This is reflect how SAKTI contributes to improvement management finance with significant way .

#### **Indicator Effectiveness**

Indicator or size used For evaluate SAKTI's effectiveness includes a number of aspect important :

- a. **Policy Finance** where SAKTI can reduce excess or lack pay is one of indicator The main thing used by stylists Report Finance . This shows SAKTI's ability in increase accuracy in management budget and payment .
- b. **Quarterly Performance** , evaluation based on realization every the quarter used For evaluate effectiveness in management finance . This shows that SAKTI helps in monitor and evaluate performance finance in a way periodic .
- c. **Accuracy and Efficiency** , SAKTI can increase accuracy time settlement work and efficiency in the financial process is size important according to a number of informant . This includes settlement work appropriate time and appropriate target , which shows effectiveness of SAKTI in increase speed and quality Work .
- d. **Data Quality and Service** , some Informant evaluate quality systems , information and services as indicator key from SAKTI effectiveness . Quality This covers data accuracy and reliability information provided by the system .

Based on results study previously conducted by Al-Khatib & Ghabban (2019) , showed that system information integrated finance , such as SAKTI , can increase efficiency and accuracy in management finance government . Findings This support results research that shows that SAKTI improves effectiveness management finance with integrate various applications and systems .

Sari & Sumarsono (2020). " research This evaluate effectiveness system information finance in government with focus on indicators like accuracy time , data accuracy , and quality service . Research results support findings that SAKTI improves effectiveness management finance with fulfil criteria the .

### **4. Recommendation**

Based on the Informant's responses regarding suggestions and recommendations to

improve the use of SAKTI in the future, the following is an analysis that identifies areas of improvement that can strengthen the system .

a. **Strengthening Infrastructure Technology**

Internet Network and Server , a number of Informants , such as Arranger Report Finance and Financial Institutions of the State Budget, highlighting the need improvement internet network and server strengthening . This is important Because limitations infrastructure can influence performance system in a way overall . Informant from Regional Office The Ministry of Religion of West Sulawesi Province also noted that server network needed reinforced For overcome constraint existing technicalities . This is in accordance with study by Hwang et al. (2020) emphasized that infrastructure powerful technology is key For effectiveness system information finance in government . Instability network and server can hinder use system optimally

b. **Evaluation and Monitoring System**

Informant as the State Budget Financial Institution suggests the need regular evaluation and monitoring . Routine evaluation can help identify problem more beginning and overcoming potential constraint before develop become issue big . This is in line with study previously by Yu et al. 2019. showed that system information need continuous evaluation and monitoring For ensure that system still effective and relevant

c. **Development Application**

Development Functionality , Informant from the Administration and Management Section Report Finance propose development application For increase convenience users and add Features new , like data synchronization with agency database others . This shows need For more system integrated and user-friendly.

Research by Al-Mashari et al. (2018) emphasized importance development applications and improvements functionality For support management more finances Good

d. **Reduction Disturbance System**

Maintenance Frequency , some Informant to argue that frequency maintenance high system can bother use everyday . Reduction maintenance frequency or better downtime management Good Can increase experience user .

Research by Chen et al. (2021) shows that efficient management of downtime and maintenance is essential For guard satisfaction users and effectiveness system

e. **Data Synchronization Feature**

Informant recommend addition feature data synchronization between SAKTI and other systems for increase integration and accessibility information .

**5. Long-term use of SAKTI for financial management at the Regional Office of the Ministry of Religion of West Sulawesi Province**

Based on the answers from the Informants, the following is an analysis of the long-term impact of the use of SAKTI on financial management at the Regional Office of the Ministry of Religion of West Sulawesi Province which can be analyzed as follows:

1. Long Term Use of SAKTI

a. Effectiveness term long , Informant generally evaluate The use of SAKTI is very useful and effective in term long . Arranger Report Finance mention that system this is very effective Because online based , which shows potential sustainability and convenience access in the future . While That , the APBN Financial Planner and Hajj Analyst stated that impact term very good length and shows significant improvement .

b. Consistency in management finance , part big Informant see that SAKTI will Keep going beneficial for manager finances in the future . With integration system online based , management finance expected will more efficient and transparent . Informant from Regional Office Ministry of Religion West Sulawesi even consider that system this is very useful for all over manager finance , affirmed importance integrated system For increase performance finance .

Study Previously , conducted by Suryani and Fathoni (2021) showed that system information finance online based providing benefit significant in increase efficiency and transparency finance in term long .

## **2. Changes in Transparency and Accountability Finance**

- a. Improvement transparency and accountability , Informant generally agree that the use of SAKTI has bring change significant in transparency and accountability finance . Informant from the General Administration Section stated very significant changes , whereas Arranger Report Finance and Hajj Analysts also confirmed existence change positive in matter transparency and accountability .
- b. Influence Long Term , Improvement transparency and accountability This contribute to management more finances good and accurate , and strengthen trust public and stakeholders interest to the financial processes in the agency . This has the potential reduce risk abuse and increase compliance to regulation .

Research by Ibrahim et al. (2022) shows that system information integrated finance can increase transparency and accountability in management finance in a way significant .

## **3. Experience Personal in Using SAKTI**

- a. Experience user show that SAKTI is general make it easier work , but there are also challenges faced like speed varying access and the existence of constraint technical moment beginning usage . Experience positive like convenience 24 hour access and online integration shows benefit system , although a number of user take notes existence problem technical matters that must be overcome .
- b. Experience Users and Support System , Informant like Arranger Report Finance take notes that coordination with party related help overcome constraint early , while Manager Procurement of Goods and Services emphasizes existence weaknesses and strengths in application new . Experience This show importance support adequate technical and continuous system updated For maximize benefit .

Research by Mulyadi et al. (2020) indicates that experience user with system information finance often involves challenge technical early , but benefit term long can significant If support technical adequate .

Impact term long from use of SAKTI against management finances at the Regional Office of the Ministry of Religion of West Sulawesi Province show positive results with improvement effectiveness , transparency , and accountability . Experience personal users also reflect significant benefits although a number of challenge technical Still there is . Research previous support findings this , emphasizes that with proper support and repair sustainable , system like SAKTI can give impact substantial positive in term long .

## **CONCLUSION**

Based on the results of the research and studies described previously, it can be concluded as follows:

1. SAKTI has proven to be very effective in increase management finance at the Regional Office of the Ministry of Religion of West Sulawesi Province . The system This has succeed integrate various application finance , speed up the process of disbursing funds, and make it easier supervision as well as reporting finance , which is overall increase efficiency operational .
2. The use of SAKTI has bring change significant in matter transparency and accountability management finance . System This allow more reporting appropriate timely , accurate and appropriate with regulation , so that strengthen trust public to management finance in the agency the .
3. Although SAKTI has provided substantial benefits, several challenges still need to be overcome, such as internet network issues and the need for better system updates. Early experience in using SAKTI shows the importance of ongoing

evaluation, monitoring, and technical support to ensure that the system can function optimally in the future.

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