SAKTI: Innovation on Digitizing State Financial Management Web-Based in Indonesia

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Abstract: The development of information technology is characterized by various kinds of innovations to realize the spirit of good governance, one of which is the Directorate General of Treasury (Direktorat Jenderal Perbendaharaan) which develops the latest system in the field of state financial management known as the Agency-Level Financial Application System (*Sistem Aplikasi Keuangan Tingkat Instansi* / SAKTI).SAKTI is an application used to support the implementation of the state treasury and budgeting system in government agencies. With the SAKTI application, it is hoped that it can realize integrated state financial management so that state financial management can be carried out in an effective, efficient, economical, responsible, and transparent. The innovation has been socialized and is planned to be applied to all ministries and institutions in Indonesia. SAKTI applications are built computer-based, centralized, decentralized, or distributed networks that connect data streams to and from different departments/ branches. This information system is very important in decision making and is able to create savings from operational activities carried out by the government both in terms of time, cost, employee staff and can improve the quality, efficiency, and productivity of the system. This journal discussed the study of how central government management information systems in the form of e-government, which is realized in SAKTI application, can provide progress in the development of information technology, reform, and digitalization in financial management, especially in the treasury system in Indonesia. The methodology used in this journal is qualitative with a descriptive approach to the development of the SAKTI application. The collection and processing of data come from observations and literature/library studies which are carried out by examining and studying various kinds of literature, which are then explained in-depth, comprehensively, and systematically. In closing, in this journal, the conclusions from the research results are written. Based on the research results, it can be explained that the SAKTI application has advantages in supporting the implementation of the state financial management function. SAKTI is a form of integrated state financial management to realize orderly, effective, efficient, economical, transparent and responsible e-government.

Keywords: SAKTI, e-government, Management State of Finance

INTRODUCTION

According to the mandate of Law No. 1 of2004 on State Treasury (*Undang-Undang Nomor 1 Tahun 2004 Tentang Perbendaharaan Negara*), "The State Treasury is the management and financial accountability of the state, including investments and separate wealth, stipulated in the State Budget and APBD". Currently, the Indonesian government has promoted new policies by utilizing information and communication technology in the central and local government environment through the implementation of Electronic Government (E-Government). This policy is an initial application to take advantage of the acceleration and development of technology in the public sector and to minimize its lag from the private sector.

Eggers & Bellman (2015) describe e-government as the use of technology with the aim of improving the process of access and delivery of information and also government services to provide benefits to the public and employees. According to Ndou (2004) means that E-Government is a multidimensional and complex concept. Along with the Government of Indonesia's policy and the Ministry of Finance's vision of digitalization, the country's financial management process is continuously implemented with technology in mind and supported by a strong operational backbone of information technology. The implementation of digital-based state financial management gave birth to the concept of an Integrated Financial Management System (IFMIS). IFMIS is generally an information system that records financial transactions and produces an overview of financial information. The demands for the existence of IFMIS are things that are believed to provide progress with the times and the advancement of information technology.

IFMIS is the embodiment of modern public financial management. Currently, the Ministry of Finance continues to make policies for the development of transactions in the government. Implementation starts from e-procurement, e-filling, and e-reporting. Furthermore, these policies will support the strengthening of the concept of the go green office. At the level of The State General Treasurer (*Bendahara Umum Negara* / BUN) or BUN Power (*Kuasa* BUN), IFMIS is implemented in the form of a SPAN System (State General Treasury System / *Sistem Perbendaharaan dan Anggaran Negara*) which is all databases and applications related to state financial management. SPAN is the first step of the implementation of IFMIS in Indonesia. However, with span procurement experience that requires high costs and is not economically efficient, the Ministry of Finance decided to implement IFMIS at the level of the Ministry / Central Government Agency working unit using a separate application, but still able to integrate with SPAN at each stage of the process. This system is called SAKTI (Agency Level Financial Application System / *Sistem Aplikasi Keuangan Tingkat Instansi*).SAKTI becomes the embodiment of integrated state financial management to realize the country's orderly, economically efficient, effective, transparent, and responsible financial governance.

SAKTI comes as an application used by agencies/work units (*satker /satuan kerja*) mandatorily. SAKTI is a merger application of several existing applications (applications outside SPAN application, SAKTI, and SPAN / SAKTI support application). Existing applications result in the business process of state financial management is often hampered because each work unit (*satker /satuan kerja*) must come to State Treasury Service Office (KPPN / *Kantor Pelayanan Perbendaharaan Negara*) to submit its Computer Data Archive (ADK / *Arsip Data Komputer*), work units must also move ADK first from one application to another which often causes duplication of data, in addition to the large costs incurred for the availability of required databases. SAKTI is built to support the principles of orderly, effective, efficient, economical, transparent, accountable, integrated, and performance-based financial management. SAKTI also applies accrual-based accounting, data assurance, data integration, and also single entry points.

In the Regulation of the Minister of Finance No. 159 / PMK.05 / 2018 of 2018 (*Peraturan Menteri Keuangan Nomor 159/PMK.05/2018 Tahun 2018*) mentioned that there is an obligation for the work unit under the Ministry of Finance to fully use SAKTI in its financial

management process, no later than December 2018. As for the Ministry / Institution, the obligation to use SAKTI will begin in the process of preparing Work Plan and Budget (RKA / *Rencana Kerja dan Anggaran*) of Ministries / Institutions (K/L or *Kementerian/Lembaga*) 2021 using budgeting modules, then the application of SAKTI will be carried out gradually from implementation to reporting. In 2015, SAKTI has entered the piloting stage. SAKTI piloting is carried out online using a centralized database system, multi-user, and multi-work units. All data from the recording will be stored on a server managed by the Ministry of Finance as BUN, through the SPAN system. Thus the process of recapitulation of data can be done in real-time.

SAKTI application is a form of government innovation and modernization, especially in the development of the technological world. The implementation of SAKTI together with the implementation of other integrated information systems is proof that the process of improvement in the financial management of the country is carried out continuously, continuously, and always adjusts to the environmental conditions of the organization. SAKTI will remain relevant to the era of disruptive technology that is currently being experienced, namely the era of the industrial revolution 4.0, and is also expected to be relevant to the era of Society 5.0.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Supporting Laws for SAKTI
According to Law No. 18 of 2002 (*Undang-Undang Nomor 8 Tahun 2002*), innovation is a research, development, and/or engineering activity aimed at developing the practical application of new scientific values and contexts, or new ways to apply existing science and technology into products or production processes. Innovation is the process of turning a new idea or new application into a useful product(Suryani et al, 2020). The term innovation was first coined by Schumpeter, an economist from Vienna, Austria. Schumpeter argues that innovation means trying to create and implement something into a combination so that with that innovation, one can add product value, work processes, services, and policies to all stakeholders.

Innovation in state financial management in Indonesia has begun to be implemented digitally, it is intended to be able to provide benefits, both to the government and the community in fulfilling its obligations with the government. Gartner in Gray and Rumpe (2015) argues that digitalization is the use of digital technology to transform business models and provide new opportunities to produce revenue and value; Digitalization is a process of moving towards a digital business. The development of digital state financial management has occurred not only in Indonesia but has been applied in other countries. Digitalization brings benefits, where the government can carry out a fiscal policy more effectively and efficiently.

According to Gupta et al (2018) in Public Finance Goes Digital, state finance is an art of collecting and spending funds to provide services and benefits, distribute revenue, and smooth the dynamics of a business process. The effectiveness of government in managing the country's finances vitally depends on the ability to collect, process, and respond to a wide variety of information. And during the era of information and communication technology revolution, the Government of Indonesia has innovated the development of the state apparatus through the implementation of e-government, namely the implementation of government that utilizes Information and Communication Technology (ICT) to provide services to government agencies, state civil apparatus, business people, communities and other parties. This is in line with the government policy contained in Government Regulation Number 95 of 2008 (*Peraturan Pemerintah Nomor 95 Tahun 2008*) on Electronic-Based Government Systems where digital transformation elements are very important and must be able to connect with each other, especially in the era of society 5.0.

In Indonesia, in the field of state revenue, state revenue payments are developed through the Generation 2 State Revenue Module (*Modul Penerimaan Negara Generasi 2* / MPN G2) system while in the field of state spending, state financial management has also

been comprehensively implemented. The management of work unit (*satuan kerja / satker*) spending bills on KPPN is managed through span application, and satker financial management ranging from planning to budget accountability is more effective and efficient with the SAKTI application system. According to Gupta et al (2018) The benefits of digitization of state financial management are:

1. The government can collect, process, disseminate, information on financial activities that are more timely, accessible, and transparent
2. Governments have the possibility to improve the implementation of state revenue and expenditure policies, and
3. Governments can develop new policies with greater access to information, and digitally implemented systems.

Digitalization of state financial management is very beneficial for the government in providing more optimal services so that the public has the ease of completing administrative affairs with the government, while for the government itself financial management with digital can provide benefits in terms of cost-efficiency, the effectiveness of government work and provide benefits in terms of faster information availability. This is a win-win solution for both sides.

SAKTI (The Agency-Level Financial Application System / *Sistem Aplikasi Keuangan Tingkat Instansi*)

SAKTI is an application system that modernizes the implementation of the country's financial management function on the user side of the budget, starting from the drafting stage to accountability. SAKTI comes as a development of the Unit of Work Financial Management Module which was originally within SPAN. The goal is to improve financial management on the work unit's side. Based on Article 1 PMK Number 159/PMK.05/2018 (*Pasal 1 PMK Nomor 159/PMK.05/2018*) on the Implementation of Piloting of The Agency Level Financial Application System, "SAKTI is an application used to support the implementation of treasury systems and state budgeting in government agencies including Budgeting Module, Commitment Module, Payment Module, Treasurer Module, Inventory Module, Fixed Asset Module, Receivable Module and Accounting and Reporting Module".

According to PMK Number 159/PMK.05/2018 (*PMK Nomor 159/PMK.05/2018*), SAKTI comes as a mirroring span application at the work unit level, and Sakti is expected to be an integrated state financial management information system to realize orderly, efficient, economic, effective, transparent and responsible state financial governance. The background of Sakti innovation is to apply good rules in the financial management of modern countries and also recommend the implementation of Integrated Financial Management Information System (IFMIS). SAKTI application also integrates all existing work unit applications whose main functions are planning, implementation, and budget accountability. In addition, SAKTI applies the concept of a single database and is used by accounting entities and reporting entities of the Ministry of State / Institution where all transactions are conducted electronically.

SAKTI has nine modules, namely: (1) Budgeting Module, (2) Commitment Module, (3) Payments Module, (4) Treasurer Module, (5) Inventory Module, (6) Fixed Assets Module, (7) Reporting Module, and (8) Administrator Module. These modules access a shared database, so there is no duplication of data like in the current application. The nine modules are integrated in one database, adopting the SPAN application business process which was previously used by the State General Treasurer at the Ministry of Finance. In this case, SPAN reflects the integration of the State General Treasurer (BUN) or Chief Financial Officer (CFO) and SAKTI integrates the process of Ministries/Agencies or Chief Operational Officer (COO) either vertically or all entities starting from the smallest (work unit / *satker*) to the user budget (*pengguna anggaran*); as well as horizontally, where the entire financial management process starts from budgeting, implementation to accountability. Thus SAKTI has a very strategic role in the implementation of state financial reform.

METHODOLOGY

This research uses a qualitative research method with a descriptive approach to the development of the SAKTI application as a form of IFMIS. Qualitative research is a research approach that aims to explore and understand the meaning of individuals or groups in a social phenomenon (Creswell, 2011). The qualitative approach in this research is to provide an understanding of the SAKTI application, starting with a literature study related to the state financial management conditions prior to the construction of the SAKTI application in 2018 and the current state of the SAKTI application.

Data collection is carried out by conducting literature studies and observations on the use of the SAKTI application in Ministries/Agencies. A literature study was conducted to obtain data related to the SAKTI application and the procedures for using the SAKTI application. Observations were made to obtain information by direct observation of the implementation of the SAKTI application at one of the Ministries/Agencies. So that the results of observations will be used as a basis and reference in the discussion and conclusion of this research.

RESULTS AND DISCUSSION

A. Scope of SAKTI

The Institution Level Financial Application System (SAKTI) covers the entire process of managing state finances in the work unit (*satker*) starting from the process of Budgeting, Implementation, to Reporting. Each financial management process is played by the following application modules:
1. The budgeting process is played by the Budgeting module.
2. The implementation process is carried out by several modules, namely the Commitment module (covering the Supplier Management sub-module and the Commitment Management sub-module), the Treasurer module, the Fixed Assets module, the Inventory module, and the Payment module.
3. The reporting process is played by the GL and Reporting modules.
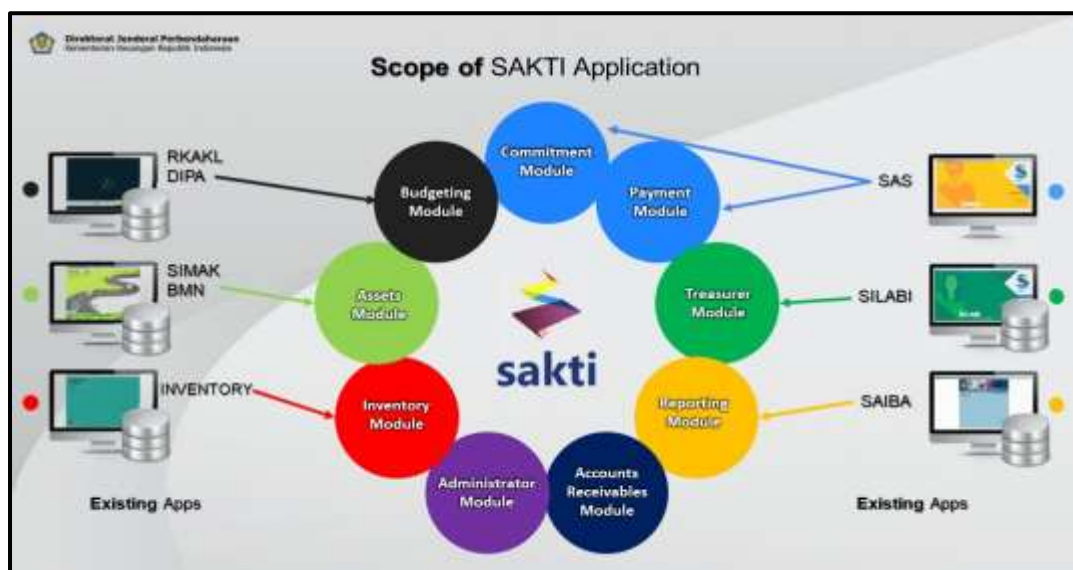   Here is a picture of the scope of the SAKTI Application :

Figure 1: Scope of SAKTI Application. Source: http://dipb.kemenkeu.go.id

In the picture above there are 6 existing applications, namely RKA K/L (Ministry/Agency Work and Budget Plans / *Rencana Kerja dan Anggaran Kementerian/Lembaga*), SAS (Satker Application System / *Sistem Aplikasi Satker*), SIMAK BMN (State Property

Management and Accounting Information System / *Sistem Informasi Manajemen dan Akuntansi Barang Milik Negara*), SILABI (Agency Treasurer Report System / *Sistem Laporan Bendahara Instansi*), Inventory, SAIBA (Accrual-Based Agency Accounting System / *Sistem Akuntansi Instansi Berbasis Akrual*).

SAKTI users are divided into two, namely administrators and operational modules (operators, validators, approvers). The concept of the operational use of the module is based on the principles of the maker (recording), checker (testing), and signer (approving). So it is generally known as four main roles: Admin, Operator, Validator, Approver.

B. Featured Features of the SAKTI Application

The SAKTI application is a web-based application, so users can simply access the SAKTI application through the https://sakti.kemenkeu.go.id/ page. The SAKTI application can also be accessed using PCs and laptops based on any OS, be it Windows, Linux, or Mac, as well as smartphones and tablets based on Android as well as iPhones and iPads based on IOS. This is one of the advantages of the SAKTI application which can be accessed anywhere and anytime as long as there is an internet network so that it can accommodate all users who have very high mobility. All modules in the SAKTI application can be accessed through the web page, so there are no more constraints related to place and time. The following is the appearance of the SAKTI Web :

Figure 2: Display of the SAKTI Application. Source: https://sakti.kemenkeu.go.id/

The following will explain the advantages of the SAKTI application compared to the applications it will replace :
1. Integrated Database
   All modules in the SAKTI application are integrated into one database. This integrated database allows users of each module to access each other's data. Thus the database contained in the SAKTI application can be used starting from the planning process, implementation, to the accountability process.
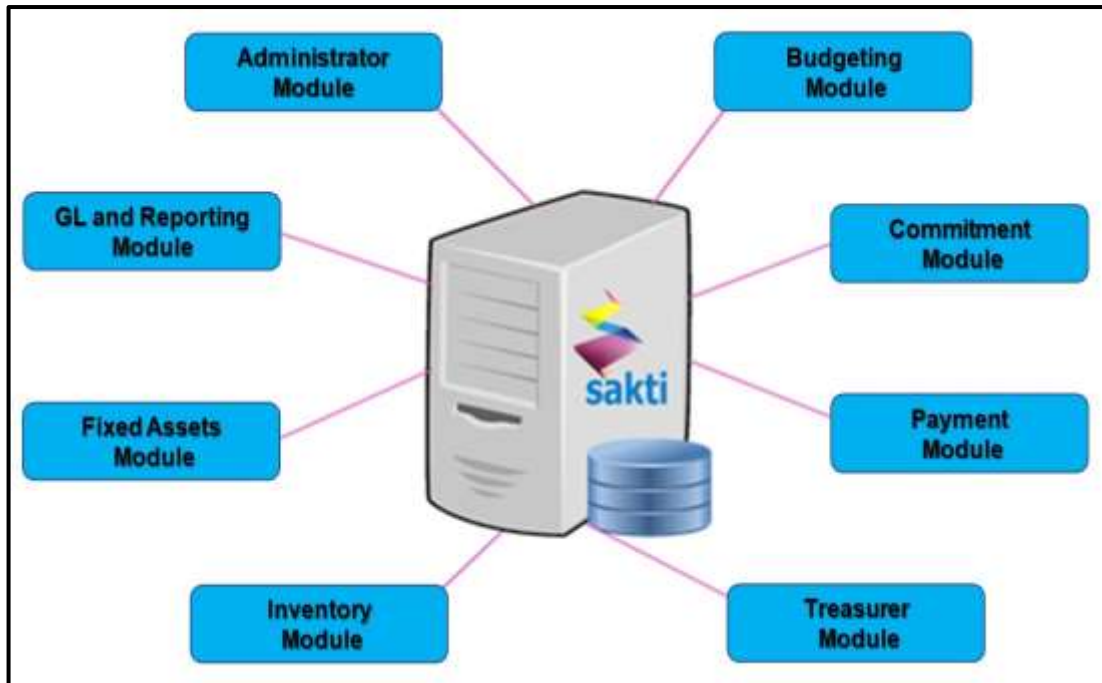
Figure 3: Modules in the SAKTI Application integrated in one database

2. Single Entry Point

   Single Entry Point means that it is enough for a transaction to be inputted once in one module and if required by another module, the data can be called without having to be re-entered by the module that requires it. This greatly improves time efficiency and can reduce human errors in the data input process.

3. Multi-user level (Concept Maker, Checker, Approver)

   Level Maker is used by operators to record transaction data. The results of the recording can still be changed or deleted. Transactions recorded by the operator do not appear in the report before being validated by the user checker. Level Checker is tasked with doing validation with output that cannot be changed and deleted but does not appear in the report, ready to be approved or canceled and this level is carried out by the validator. The Approver level is in charge of approving the results that cannot be changed and deleted, appear in reports, form a journal.

4. Tracing Journal

   Journal Tracing is the process of tracing from the journal to the source of the transaction by double-clicking the related journal so that it will be included in the transaction (Example: Asset Purchase Process).

5. ACL implementation

   Access Control List (ACL) is a Grouping of Menu Packages based on categories so that the Administrator can determine the transaction menu or permission to access the transaction menu whether it is allowed to record/change/delete.

6. Application of Closing Period

   The closing Period is the process of closing the books when the transaction period is declared over. When the Accounting and Reporting Module closes the period, the other modules automatically close the books for that period.

7. Implementation of 14 Periods of Reconciliation

   Consists of 12 normal periods, unaudited periods and audited periods. The 12 normal periods consist of the January to December period. Transactions for period 13 (unaudited period) are correction transactions when period 12 has been closed until the end of the Unaudited period. Example: Bookkeeping of corrected transactions resulting from APIP review. Transactions for period 14 (Audited Period) are correction transactions when period 13 has been closed until the end of the Audited period. Example: Bookkeeping of corrective transactions found by BPK.

C. Modules in the SAKTI Application

The SAKTI application consists of several modules that have the same function as existing applications. All modules in the SAKTI application are integrated into one database. This allows each module to access the required data from other modules so that all processes from planning, implementation, and reporting can be carried out with this SAKTI application. In addition, with an integrated database, data or transaction input can be done only once in one module, and if another module requires the same data, just call the data, without the need for re-inputting. The following is an explanation of the modules in the SAKTI application.

1. Administrator Module

   The Administrator module is a module that is intended for an administrator on the work unit in managing reference data, user data, user manual, and SAKTI database. The Administrator module includes:
   a. User Management;
   b. Backup/Restore Reference Data/Transaction Data;
   c. Security Management;
   d. Reference Management; and
   e. Help documentation.

   Administrators are employees who are authorized by the PA/KPA/Officials appointed to carry out the technical administrative functions of SAKTI.
   Administrators consist of:
   a. Central Administrator, appointed by the CIO to manage SAKTI application references at the central level and user management at the regional, unit, ministry, and BUN level.
   b. KPPN administrator, (admuser and apruser) to manage the work partner's satker users
   c. Local Administrator (local admin) to manage SAKTI application references at the work unit level and user management of the work unit.

2. Budgeting Module

   The budgeting module is a module in the SAKTI application that contains the process of preparing the Budget Work Plan up to the Budget Implementation Document including the planning process for budget absorption and revenue within one period of one fiscal year. The budgeting module in the SAKTI application includes:
   a. The function of preparing SBK (Standard Output Costs / *Standar Biaya Keluaran*);
   b. Budgeting functions (Work Paper/RKAKL-DIPA), Expenditures, Revenues/Revenues, BLU Information, Foreign Exchange Information/PHLN, KPJM, and Employee Data;
   c. The function of preparing the Fund Withdrawal and Receipt Plan, including Page III DIPA, AFP (Annual Financial Plan) per month in one year; and
   d. Function of Making Budget Revision Proposals.

   The integration of the budgeting module at SAKTI is the merging of several pre-existing applications to then be unified so as to create a simplification of the work process through only one application.
   The following is a picture of the Integration of the Budgeting Module in the SAKTI Application:
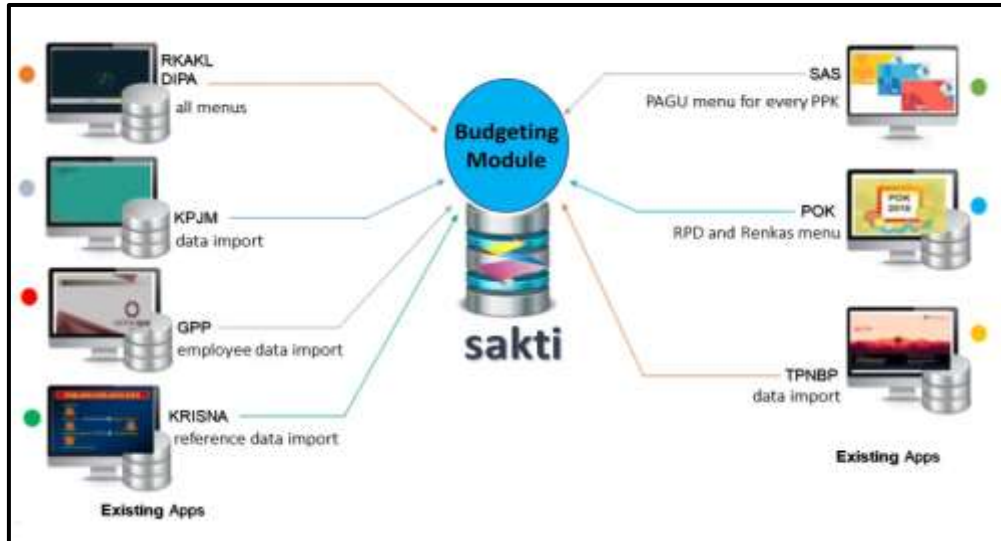
Figure 4: Integration of the Budgeting Module in the SAKTI Application

3. Commitment Module

The Commitment Module is a contract data recording module to support the process of managing ceiling data, cash planning, and references to the implementation of the APBN. Functions in the Commitment Module include:
 a. Supplier Management;
 b. Commitment Management (Contract);
 c. BAST Recording (Minutes of Handover / *Berita Acara Serah Terima*); and
 d. Confirm Output Achievement.

The following is a picture of the relationship between the Commitment Module and other Modules.

Figure 5: Integration of Commitment Module with Other Modules

4. Payment Module

The Payments Module is a module for issuing source documents in the process of disbursing APBN funds, namely Bill Resume (SPP) and Payment Orders (SPM / *Surat Perintah Membayar*). Functions in the Payments Module include:
 a. Registration of SPP;
 b. SPM recording;
 c. SP2D registration;
 d. Pay Order Recording;
 e. Daily RPD recording;
 f. SPP monitoring;

g. Monitoring the delivery of ADK SPM; and
h. Expenditure Correction and Adjustment of the DIPA Ceiling.

The following is a picture of the relationship between the Payment Module and other Modules
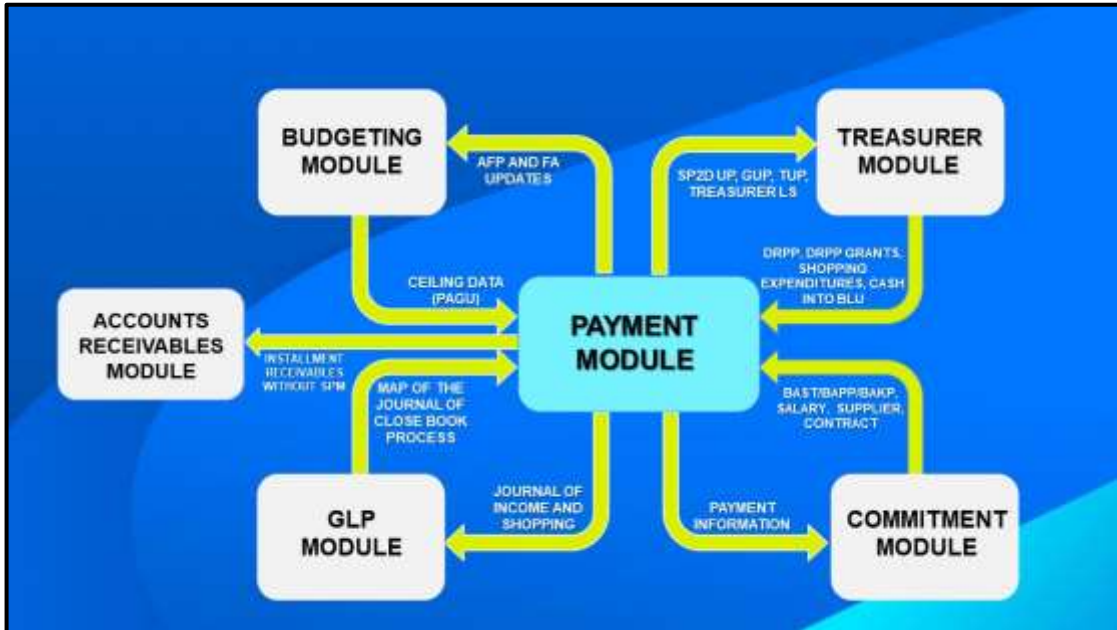

Figure 6: Integration of Payments Module with Other Modules

5. Treasurer Module
The Treasurer module is a module for the administration of state revenues and expenditures at the treasurer of revenue and expenditure receipts. The functions of the Treasurer Module include:
a. LS Treasurer Administration;
b. UP/TUP administration;
c. Administration of Tax Deductions/ Collections;
d. Administration of proof of income deposit, return of spending; and
e. Other transactions managed by the Treasurer.
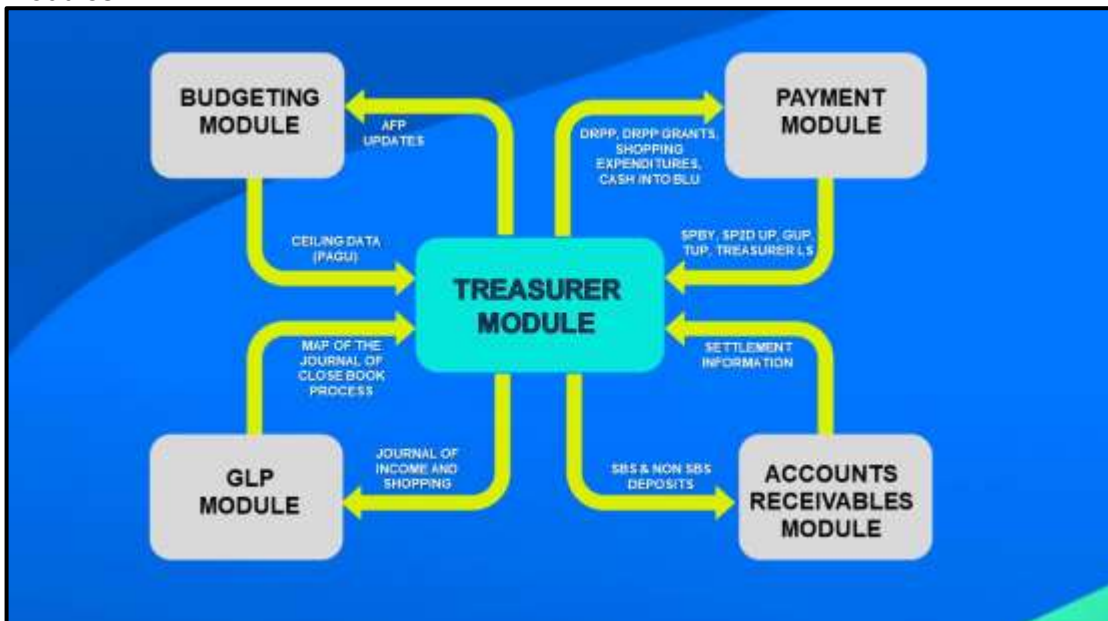The following is a picture of the relationship between the Treasurer Module and other Modules:

Figure 7 : Integration of the Treasurer Module with Other Modules

6. Inventory Module

The Inventory Module is a module for managing inventory at the work unit (UAKPB) and auxiliary work unit (UAPKPB) level. Functions in the Inventory Module include:
   a. Item Reference;
   b. Inventory Transaction Recording; and
   c. Inventory Reporting.

The function of the Inventory Module is to manage incoming or outgoing transactions for inventory owned by *satker*, such as:
   a. acquisitions derived from purchases (by PPK/Treasurer) or other means of obtaining the use of goods
   b. transfer between satker and internal satker
   c. incoming or outgoing grant
   d. removal of obsolete or damaged goods,
   e. Correct
   f. Removal
   g. physical hospitalization
   h. reporting

7. Fixed Assets Module

Fixed Assets Module is a module for managing financial transactions of fixed assets such as recording and administering additions, changes, and deletions of BMN and construction in progress as well as calculating the depreciation of fixed assets in one budget period. Functions in the Fixed Assets Module include:
   a. BMN transactions;
   b. KDP transactions;
   c. Other transactions;
   d. shrinkage; and
   e. BMN Reporting.

Fixed Assets Module Functions:
   a. Produce accountability reports and BMN managerial reports.
   b. Supports/as a feeder for journal data on the GLP module for the preparation of Financial Statements (Balance Sheet, Operational Report, Report on Changes in Equity).
   c. Connected to the Commitment Module related to the acquisition of BMN from the source of APBN funds.
   d. Connected to the BMN management application (SIMAN).

The following is a picture of the relationship between the Fixed Assets Module and other Modules :
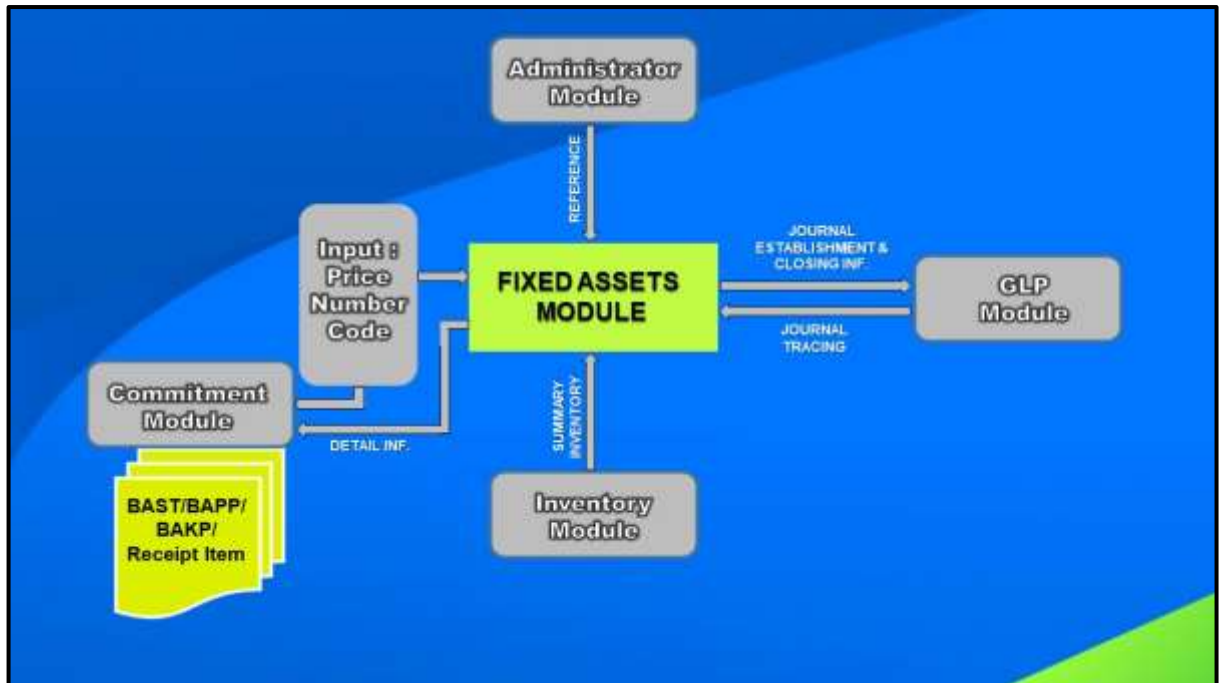
Figure 8: Integration of Fixed Assets Module with Other Modules

8. GL and Reporting Module

Reporting Module is a module for recording all journals related to accounting and reporting processes in the form of Operational Reports, LPE, Balance Sheet, LRA. Functions in the Reporting Module include:

a. Journal;
b. Journal Monitoring;
c. Validation and Posting;
d. Close Period;
e. Accountability Report;
f. Managerial Report.

The function of the GLP Module is as follows:

a. Create journals triggered by transactions generated by other modules (Sub ledger).
b. Make adjustments and journals that other modules don't produce.
c. Posting journals in order to form reports.
d. Close Period.
e. Making Financial Reports as material for accountability.
f. Reconciliation and Consolidation.

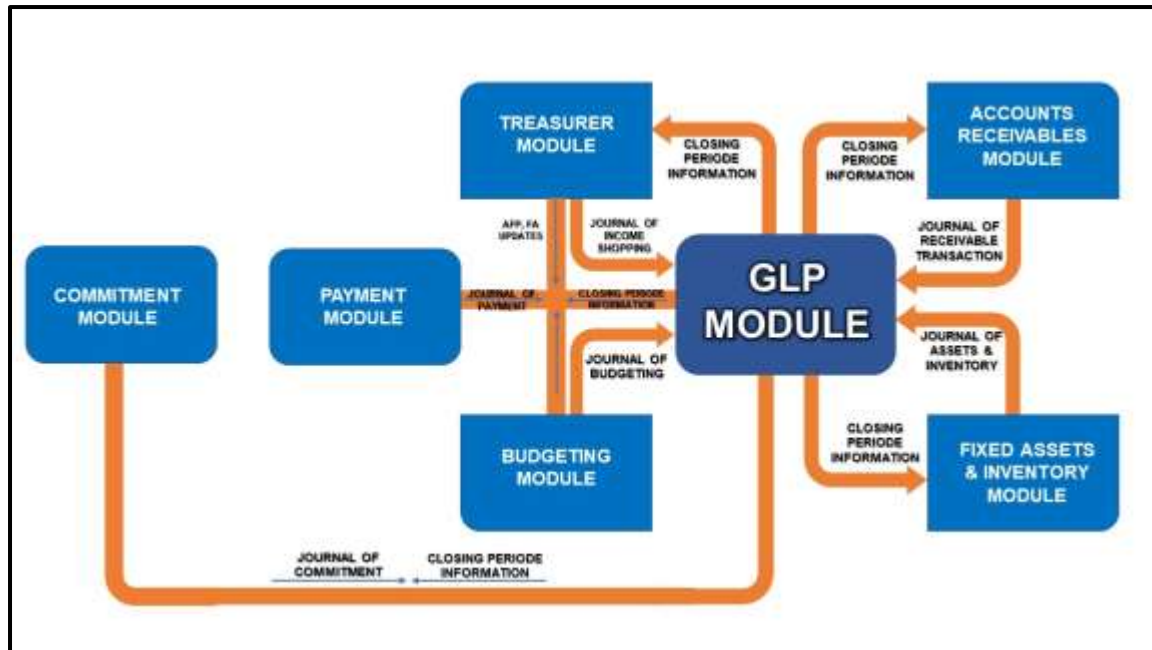The following is a picture of the relationship between the GLP Module and other Modules:

Figure 9 : Integration of GLP Module with Other Modules

D. Existing Application Before Using SAKTI Application

Existing applications are applications used by work units outside of SPAN, SAKTI and supporting applications for SPAN/SAKTI. These applications include: RKA K/L (Ministry/Agency Work and Budget Plans / *Rencana Kerja dan Anggaran Kementerian/Lembaga*), SAS (Satker Application System / *Sistem Aplikasi Satker*), SIMAK BMN (State Property Management and Accounting Information System / *Sistem Informasi Manajemen dan Akuntansi Barang Milik Negara*), SILABI (Agency Treasurer Report System / *Sistem Laporan Bendahara Instansi Persediaan*), Inventory, SAIBA (Accrual-Based Agency Accounting System / *Sistem Akuntansi Instansi Berbasis Akrual*).

The applications provided by the ministry of finance so far have substantively met the needs of work units in the context of managing state finances. However, over time, an application still requires continuous adjustments in order to accommodate changes in applicable regulations, technological developments, and demands from stakeholders. These applications are stand-alone applications, so when an application requires data from another application, a Computer Data Archive (ADK / *Arsip Data Komputer*) transfer must be carried out. This can only be done if the application that requires the data has a feature to receive data from other applications. If there is no feature to receive data from other applications, then the data must be re-entered.

E. Differences Between SAKTI Application and Existing Application

Based on the results of the literature study and observations on the SAKTI application, several differences were obtained between the existing application and the SAKTI application which are described in the following modules:

a) Administrator Modul

SAKTI Administrator Module	Existing Application
Distribution of Operator and Approver	Roles There is no role sharing
There is a Backup/Restore Reference/Transaction Data	No Backup/Restore Data
Security Management is quite complex	Security Management is still simple
There is reference management for all modules	There is no reference management for all modules

There is help documentation	There is no help documentation

b) Budgeting Module

SAKTI Budgeting Module	Existing Application
Distribution of Operator and Approver	Roles There is no role sharing
Single Database	The database is not yet integrated
Submitting proposal data automatic revision	Manual ADK submission
There is a Transaction Log	No Transaction Log
Locking Ceiling	
Streamlined Financial Flow from Budgeting, Implementation to Reporting	

c) Commitment Module

SAKTI Commitment Module	Existing Application
Supplier data can be generated independently	Supplier data is generated together with ADK SPM/ADK Contracts
Supplier data that has been approved by KPPN, NRS (Supplier Register Number) is automatically filled in the SAKTI	The application can only generate supplier data register files
Only Supplier data that has received NRS that can be used for transactions	No NRS recording
The output generates supplier register file and changes data	No monitoring of ADK SPAN process
There is the monitoring of the ADK process at SPAN	Supplier data registration must come to KPPN with ADK with the SPM dock / Contract data registration
Registration of supplier data, through the portal is sent automatically	Streamlined Financial Flow from Budgeting, Implementation to Reporting

CONCLUSIONS

Based on the results of research on the SAKTI application, it can be concluded that SAKTI is a form of integrated state financial management to realize e-government that is orderly, economically efficient, effective, transparent, and responsible. SAKTI covers the entire process of managing state finances in the *satker* starting from the process of budgeting, implementation, and reporting. SAKTI has been used in stages since 2015 starting from the budgeting module and in 2022 it will be continued in the implementation module and reporting module. SAKTI has advantages in 1) using a centralized database; 2) having a higher level of security with the encryption/description of computer data archives; 3) Can be installed on multiple operating systems; 4) being easier to use (user friendly); 5) Can run in minimal PC/Laptop specifications, and 6) more consistent application performance. Finally, the operation of SAKTI involves many users with different authorities, ranging from users as Budget User Authorizations, Treasurers, Commitment Making Officers, Paying Order Signing Officers, and operators in each module.

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