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Optimizing Budget Governance through SAKTI from the Perspective of Digital Governance at the Office of the Ministry of Religious Affairs, Tabalong Regency

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A B S T R A C T

This study aims to analyze the optimization of budget governance through the implementation of the Institutional Financial Application System (SAKTI) from a digital governance perspective at the Office of the Ministry of Religious Affairs, Tabalong Regency. The main issue addressed is the limited technical understanding among staff regarding SAKTI features. The research problem focuses on how the implementation of SAKTI can achieve efficient, transparent, and accountable budget governance. This research adopts a qualitative approach with a case study design and thematic analysis techniques. The findings indicate that SAKTI enhances budget process efficiency and reporting accountability; however, strengthening human resource capacity and infrastructure support is still needed to ensure the system functions optimally, digitally, and sustainably.

INTRODUCTION

Bureaucratic reform in the digital era demands increased efficiency and accountability in public financial management, in line with the global e-government agenda (Fadri, Z., & Fil, S., 2024). In Indonesia, the Institutional Financial Application System (SAKTI) has become a strategic instrument for integrating the processes of planning, implementation, and accountability of budgets into a single digital platform. This integration is essential for strengthening the principles of good governance and digital governance within government institutions (Rahman, S., Hartanto, S., & Harkat, A., 2023). Initial observations reveal that the implementation of SAKTI at the Ministry of Religious Affairs Office in Tabalong Regency faces three main challenges: (1) limited technical understanding among staff regarding SAKTI features; (2) insufficient intensive training, resulting in only a few operators fully mastering the system leading to dependency on a handful of individuals; and (3) uneven competence levels, causing delays in data input and budget reporting, which ultimately affect the institution's overall efficiency and accountability.

The novelty of this research lies in its focus on optimizing budget governance through the implementation of SAKTI from the perspective of digital governance, particularly at the vertical institutional level in regional government, such as the Ministry of Religious Affairs Office in Tabalong Regency. Until now, academic studies on the integration of digital financial systems with the principles of digital governance have been very limited, especially in the context of religious institutions at the regency level. Most prior research has focused more on technical evaluations or implementations in central government or general regional governments.

Theoretically, this study contributes to the development of public administration studies, especially in understanding how digital governance can reinforce good governance principles through the optimization of national financial systems such as SAKTI. It also expands the understanding of digital governance implementation in religious institutions. Practically, the findings of this study can serve as a strategic reference for stakeholders in the Ministry of Religious Affairs particularly at the regional level in formulating internal policies that are more adaptive to changes in the digital financial system. These findings are expected to help improve institutional capacity through training, enhancement of digital infrastructure, and supervision of application-based budget implementation. Thus, this research not only provides academic value but also contributes significantly to promoting a more responsive, transparent, and accountable bureaucracy in the digital era.

The purpose of this study is to analyze and describe how the optimization of budget governance can be achieved through the implementation of SAKTI from a digital governance perspective within the Ministry of Religious Affairs Office in Tabalong Regency. This research aims to evaluate the effectiveness of SAKTI in improving the efficiency of budget planning and execution, strengthening financial transparency and accountability, and assessing the readiness of civil servants in adapting to the digital system as part of bureaucratic transformation toward a modern and responsive government.

LITERATURE REVIEW

Based on a review of previous studies, it can be concluded that most research on the implementation of the *Institutional Financial Application System* (SAKTI) has primarily focused on technical aspects and user behavior within the context of general government institutions or central agencies. For instance, the study by Jimi and Suherman (2025) highlights how SAKTI facilitates the digitization of budgeting processes, yet still faces obstacles in terms of technical training, operator coordination, and infrastructure support—factors that affect the overall effectiveness of system implementation. Meanwhile, studies using the UTAUT theory, such as those by Resti (2025) and Jimi & Suherman (2025), tend to emphasize psychological factors like performance expectancy and social influence, without comprehensively exploring aspects of digital and institutional governance.

Roihan (2025) and Agustriyani (2022) underscore the importance of information systems and the principles of transparency and accountability in managing education budgets in madrasah-based institutions. However, their work does not yet fully integrate the use of digital systems within a digital governance framework. Similarly, Hartanti (2023) raises the issue of bureaucratic unpreparedness in facing the Society 5.0 era, indicating structural resistance to digitalization, but does not specifically propose solutions based on optimizing financial applications like SAKTI.

Thus, the novelty of this study lies in its holistic analysis of budget governance optimization through SAKTI within a digital governance framework, specifically targeting vertical institutions at the regional level, such as the Ministry of Religious Affairs Office in Tabalong Regency. This research fills a gap in the academic literature, which has so far been centered around central agencies or general local governments, not religious institutions at the regency level that possess unique institutional and bureaucratic characteristics.

Public Financial Management (PFM) Theory

Public Financial Management (PFM) theory is a conceptual approach that emphasizes how the public sector designs, implements, controls, and accounts for the entire state budget management process systematically. This framework encompasses the entire budget cycle—from planning, budgeting, implementation, reporting, to evaluation and auditing. PFM plays a crucial role in ensuring that public resources are allocated and used efficiently, transparently, and accountably, thereby supporting the achievement of national development goals.

In the context of modern public administration, PFM theory is increasingly relevant with the growing adoption of information technology in national financial systems. The integration of digital systems such as SAKTI has become a strategic instrument to enhance operational efficiency, accelerate financial reporting processes, and expand access to real-time budget information. Therefore, PFM not only serves as a technical framework for budget management, but also forms an essential foundation for bureaucratic reform and governance that is based on transparency, participation, and accountability (Allen, Hemming, & Potter, 2013).

Digital Governance Theory

Digital Governance is a theoretical framework that emphasizes the integration of information technology into government processes as part of the structural transformation of modern bureaucracy. This theory views digitalization not merely as a technical tool, but as a key component of governance reform aimed at increasing efficiency, transparency, accountability, and enhancing public participation in decision-making processes. In the context of public administration, digital governance requires fundamental changes in bureaucratic work patterns, including service delivery, financial management, and information systems (Dunleavy, Margetts, Bastow, & Tinkler, 2006).

Good Governance Theory as an Analytical Framework for Budget Digital Governance Optimization

Good Governance is a normative approach that highlights the importance of transparency, accountability, participation, efficiency, effectiveness, and responsiveness in all aspects of government operations. The concept emerged in response to the need for public governance that not only focuses on outcomes, but also ensures that decision-making and policy implementation processes are ethical, open, and responsible. According to UNDP (1997), good governance is a foundation for sustainable development as it fosters a government system that is responsive to the interests of the wider community.

In this study, Good Governance Theory is used as an analytical tool to evaluate the implementation of the SAKTI system at the Ministry of Religious Affairs Office in Tabalong Regency. SAKTI is a digital application designed to support integrated and transparent government budget management. Therefore, its effectiveness can be assessed based on the extent to which the principles of good governance are reflected in the processes of planning, execution, reporting, and budget accountability.

1. Transparency is evaluated by examining the accessibility of budget information and the openness of financial data managed by the system.
2. Accountability is demonstrated through the system's ability to record audit trails and ensure responsibility for each financial transaction.
3. Efficiency and effectiveness relate to the acceleration of budget administration and the reduction of reporting errors.
4. Participation can be seen in the extent to which work units are actively involved in budget management through SAKTI.
5. Responsiveness is measured by the system's ability to respond accurately to the needs and dynamics of budget implementation.

Thus, Good Governance Theory provides a comprehensive framework for evaluating digital financial systems like SAKTI, not only from a technical standpoint but also from normative and ethical perspectives that support budget governance with integrity and responsiveness to bureaucratic reform demands.

METHODOLOGY

This study employs a qualitative approach with a case study design, aiming to deeply understand the process of optimizing budget governance through the implementation of the *Institutional Financial Application System* (SAKTI) from a digital governance perspective. This approach was selected due to its ability to explore contextual information regarding the dynamics of digital system implementation in public financial management, including officials' perceptions, technical barriers, as well as institutional and human resource readiness in adopting information technology-based governance (Nurahma & Hendriani, 2021).

The primary data sources in this study are key informants, including structural officials at the Ministry of Religious Affairs Office of Tabalong Regency, SAKTI application operators, financial staff, and other relevant stakeholders involved in budgeting planning, execution, and reporting processes. Informants were selected using purposive sampling, taking into account their level of involvement in SAKTI-based budget management and the diversity of perspectives on the system's effectiveness and associated challenges (Creswell, 2019).

Data collection was conducted through in-depth interviews, participatory observation, and document analysis. Semi-structured interviews were used to explore informants' perceptions regarding the effectiveness of SAKTI in enhancing the efficiency, transparency, and accountability of budget governance. Observations were carried out on the daily activities of the financial unit to examine how budget input, verification, and reporting processes operate through the SAKTI system. The documents reviewed included internal policies, budget realization reports, and technical guidelines for using SAKTI.

Data analysis was conducted thematically using an interpretative approach, referring to the stages developed by Miles and Huberman (1994): data reduction, data display, and conclusion drawing. All collected data were analyzed to identify thematic patterns related to SAKTI implementation and its impact on financial governance. To ensure the validity and reliability of the data, source and methodological triangulation was applied. This involved comparing information obtained from interviews, observations, and documents to confirm consistency. Additionally, member checking was conducted by validating findings with informants to ensure the accuracy and credibility of the data collected (Lincoln & Guba, 1985).

RESEARCH RESULT

Based on the Good Governance theory by UNDP (1997), good governance serves as a fundamental foundation for establishing a sustainable and accountable government system, particularly in the management of public finances. In the context of the study titled "*Optimizing Budget Governance through SAKTI from a Digital Governance Perspective at the Ministry of Religious Affairs Office of Tabalong Regency*", the principles of good governance provide the main analytical framework to evaluate the implementation and effectiveness of the *Institutional Financial Application System* (SAKTI). This system is part of the broader bureaucratic digitalization effort aimed at enhancing efficiency, transparency, and accountability in budget governance.

Systematically, the optimization of budget governance through SAKTI can be analyzed using the five governance principles outlined in the UNDP (1997) framework:

1. Transparency is reflected in SAKTI's capability to provide open access to budget information, including details of allocations, realizations, and financial reports in an online and integrated format. This openness allows each working unit within the Ministry of Religious Affairs Office of Tabalong Regency to clearly monitor budget processes, thereby reducing the potential for administrative irregularities.
2. Accountability is realized through the system's ability to record and track every financial transaction via automated audit trails. This facilitates supervision and responsibility for budget usage by the relevant officials or operators. The availability of well-maintained historical data also supports periodic audit and budget evaluation processes.
3. The principles of efficiency and effectiveness can be observed in how SAKTI accelerates budget planning, execution, and reporting processes. With a digital and integrated system, the time required from data input to budget approval can be shortened, data errors minimized, and decision-making processes made faster and more accurate.
4. Participation in this context refers to the active involvement of all work units under the Ministry of Religious Affairs Office of Tabalong in the budget management cycle through SAKTI. This participation includes budget formulation, data entry, and report validation, allowing for systematic cross-unit coordination.

5. Responsiveness is seen in the system's ability to react to changes or dynamics in budgetary needs in real time. SAKTI provides space for quick data adjustments and updates, enabling institutions to respond to evolving fiscal policies without administrative delays.

This analysis demonstrates that the implementation of SAKTI is highly aligned with the principles of good digital governance. The system is not merely a technical tool, but a policy instrument capable of strengthening transparent, efficient, and accountable governance structures. However, optimizing the system still requires enhancements in human resource capacity, technical training, and digital infrastructure support to ensure the effective implementation of SAKTI.

DISCUSSION

Optimization of Budget Governance through SAKTI at the Ministry of Religious Affairs Office of Tabalong Regency aligns with the core principles of good governance as outlined by the UNDP (1997). SAKTI holds significant potential in enhancing budget process efficiency, improving transparency, and strengthening accountability. However, its implementation still faces structural and technical challenges that must be addressed through appropriate managerial and policy approaches. The Good Governance theory serves as a relevant analytical framework, as it enables the evaluation of digital system integration with normative governance principles while encouraging the achievement of adaptive and responsive digital government.

The study by Jimi and Suherman (2025) supports the findings of this research, particularly in terms of the effectiveness of SAKTI in facilitating digital and integrated processes of budget input, verification, and reporting. However, their study also highlights several obstacles, including limited technical training, insufficient capital expenditure support, and weak coordination among operators. These findings are consistent with Public Financial Management (PFM) theory and Integrated Financial Information System theory, which emphasize the importance of human resource readiness and internal policy in the successful implementation of digital financial systems. The conclusion of their study reinforces the notion that strengthening technical capacity and institutional strategies is crucial for SAKTI to function effectively, efficiently, and sustainably in supporting accountable and adaptive budget governance in public institutions.

The implementation of the Institutional Financial Application System (SAKTI) in budget management at the Ministry of Religious Affairs Office of Tabalong Regency has made a significant contribution to increasing transparency and accountability in budget governance. This is in line with the principles of Good Governance, particularly in the areas of financial information transparency and budget accountability.

Transparency Open Access and Financial Information Disclosure

Transparency is a core pillar of good governance. In the context of the SAKTI system, transparency is realized through open access to budget information, which can be viewed digitally and in real-time by all working units. The system offers features that allow monitoring of budget allocation, realization, and reporting—all integrated into a single platform. As a result, information is no longer exclusive but accessible to all relevant stakeholders in the budgeting process.

As noted by an informant from the Finance Subdivision:

"*Through SAKTI, we can immediately view daily expenditures and budget realization. Previously, we had to wait for manual recaps from the treasurer. Now we can check it directly in the system, and that really helps in decision-making.*" *(Interview, May 2025).*

This quote indicates a shift in bureaucratic work culture from manual dependency to an information technology-based system. Information that previously required a hierarchical communication process is now readily available in real time, accelerating information flow and improving transparency since all financial actions can be observed by relevant stakeholders.

Theoretically, this aligns with UNDP (1997), which underscores the importance of information openness in promoting a government system that is open and trustworthy. Transparency also serves as a social control mechanism, enabling the public or internal units to monitor budget utilization in a participatory manner.

Accountability Audit Trails and Transaction Responsibility

Accountability is another principle facilitated by SAKTI. The system is designed to record all financial transaction activities through audit trails, a digital footprint that logs who performed what action, when, and how. This trail provides electronic evidence useful for evaluating budget use processes and serves as a verification tool for internal and external audits.

A SAKTI operator explained:

"*Every transaction we input is automatically recorded. If there's a correction or error, the system also logs who made the changes and when. So, no one can alter things without a trace.*" *(Interview, May 2025).*

This confirms that digital systems not only speed up administrative processes but also enhance the quality of financial documentation and simplify auditing procedures. In line with the Good Governance principle, accountability requires mechanisms that ensure every decision and action can be tracked and justified and SAKTI provides this optimally.

Efficiency and Effectiveness Digitalization of Processes for Acceleration and Accuracy

Efficiency and effectiveness are crucial indicators in assessing public financial management performance. In this context, the implementation of SAKTI has brought fundamental changes to the planning, execution, and reporting processes of the budget. Previously, budget input to fund disbursement could take several days due to reliance on physical documents and manual coordination. However, with the SAKTI system, all processes are conducted digitally and in an integrated manner.

This was emphasized by an informant from the Planning Subdivision, indicating that digitalization not only shortens processing time but also reduces the potential for human error in data input. The accelerated process enables faster decision-making based on real-time data, thereby significantly improving administrative efficiency. Moreover, the system ensures consistency and accuracy in financial reporting, which can be accessed at any time.

Participation Involvement of Work Units in the Budgeting Process

Participation in financial governance is a key component to ensure that every work unit has an active role and responsibility in the budgeting process. SAKTI provides opportunities for work units under the Ministry of Religious Affairs Office of Tabalong Regency to be directly involved in every stage of the budget cycle from preparing work plans and budgets (RKA), inputting data, to validation and reporting.

One section head stated:

"We now don't just receive reports from the finance division, but can directly input and monitor the realization of our own activity budget in SAKTI. That makes us more responsible in managing our funds." (Interview, May 2025).

This direct involvement fosters collective awareness of the importance of transparency and efficiency in budget use. Furthermore, cross-unit coordination is strengthened as the system requires tiered validation that engages all stakeholders within the work unit.

However, challenges in participation were also identified, especially in units that have not yet fully mastered the system. Some staff still rely heavily on core operators. This highlights the importance of equitable training and capacity-building for human resources to ensure that participation is inclusive and optimal.

Responsiveness: Adaptation to Real-Time Budget Changes

Responsiveness refers to the system's ability to quickly adapt to changing needs and fiscal dynamics. In this regard, SAKTI demonstrates a high level of adaptability through its real-time data update feature. When policy changes or budget reallocations occur, the system enables institutions to make adjustments without undergoing lengthy procedures that typically consume time.

"We can make changes directly in the system and immediately receive notifications from the central office. That really helps prevent delays in activities." (Interview, May 2025).

The system's readiness to respond to fiscal policy changes makes budget performance more adaptive and aligned with actual needs. Additionally, the notification and synchronization features between central and regional levels accelerate reporting and prevent administrative delays, which have long been a concern in manual bureaucratic processes.

Nevertheless, the system's responsiveness heavily depends on network stability and inter-unit coordination. In certain cases, infrastructure limitations—such as internet disruptions can hinder access and delay the system's response time.

CONCLUSION AND RECOMMENDATIONS

The findings of this study affirm that the optimization of budget governance through the implementation of the *Sistem Aplikasi Keuangan Tingkat Instansi* (SAKTI) at the Ministry of Religious Affairs Office in Tabalong Regency aligns with the principles of Good Governance as articulated by UNDP (1997). The use of SAKTI has significantly contributed to enhancing efficiency in the budget planning and implementation processes, promoting transparency through open access to budget data, and strengthening accountability by digitally recording and tracking financial transactions within the system. However, the study also reveals that the implementation of this system continues to face challenges, particularly in structural aspects. Limited technical training and inadequate Wi-Fi access remain key obstacles to the optimal implementation of the SAKTI policy.

The government, particularly the Ministry of Religious Affairs Office in Tabalong Regency, is advised to enhance the technical capacity of its personnel through training programs organized by the Ministry of Finance. These training programs aim to improve the technical competencies of staff in using the SAKTI application. This is crucial to ensure that all system users thoroughly understand the key features of the application, thereby enabling accurate and timely input, verification, and reporting of budget data. Moreover, the training should be continuously updated to align with system upgrades and the latest fiscal policy developments.

ADVANCED RESEARCH

It is recommended that future studies adopt a quantitative approach based on measuring user perceptions and satisfaction with the SAKTI application, involving a larger number of respondents from various work units. The focus of this research could be directed toward examining the relationship between user expectations, ease of use, and the system's effectiveness in enhancing budget management performance.

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