# Analysis of SAKTI Implementation on the Quality of Management of Fixed Assets in the Religious High Court of Jayapura

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**Abstract**
This research aims to analyze the quality of management of fixed assets at the Religious High Court of Jayapura after the implementation of the SAKTI. The method used is a qualitative approach with data collection techniques through interviews and observations. The respondents involved in this research are employees directly involved in the management of fixed assets. The results of the research indicate that the implementation of SAKTI become something important on the quality of management of fixed assets at the Religious High Court of Jayapura. The quality of fixed assets management is measured through several indicators, such as document completeness, recording and reporting, etc. However, there are several challenges faced during the implementation of SAKTI, such as limited human resources and a lack of employee understanding in using the application. Therefore, appropriate actions are needed to overcome these challenges in order to improve the quality of management and administration of fixed assets at the Religious High Court of Jayapura. This research is expected to contribute to the development of fixed asset management and administration systems in both government and private institutions. Additionally, this research can serve as a reference for other researchers interested in conducting similar studies.

**Keywords**:    Asset Administration, SAKTI, State-Owned Property Report

## Introduction

Information and Communication Technology (ICT) has brought humanity into the digital era where information can be easily and quickly accessed through mobile devices such as smartphones or tablets (Eggerth et al., 2020; Rusdianti et al., 2022; Sulistyan et al., 2022). ICT also encourages governments to develop e-government, which contains various innovations within it. E-government is the use of information and communication technology (ICT) by the government to provide efficient, inclusive, and responsive public services to the community (Othman et al., 2020; Utama, 2020). It emphasizes the importance of digital transformation in governance to enhance citizen participation, data-driven decision-making, and personalized delivery of public services (Alvarenga et al., 2020; Seo & Myeong, 2020).

State-Owned Property is a state asset that is purchased or acquired under the burden of the State Budget or other legitimate acquisitions, and is used to fulfill the duties of the ministry (Jayasinghe et al., 2020; Oktaviani & Kuntadi, 2023). The management of state-owned property includes planning needs, procurement, utilization, maintenance, evaluation, disposal, transfer, administration, development, supervision, and control (Yu, 2019). The objectives include, 1) Supporting orderly administration and management of state-owned property to ensure proper recording of its value. 2) Conducted based on the principles of functionality, legal certainty, transparency, openness, efficiency,

accountability, and value certainty. 3) The value of State-Owned Property for management reporting depicts the quantity, condition, and fair value of State-Owned Property (Firdaus, 2023).

Although the management of state-owned property still faces issues such as negligence in asset maintenance and suboptimal administration, its management must still be maximized because state-owned property is a national asset that should be well-maintained and utilized for the benefit of the community as current assets, fixed assets, and historical assets (Robinson et al., 2021). The implementation of the SAKTI (Financial Application System at the Institutional Level) Fixed Asset Module is expected to provide stakeholders with convenience in managing state assets, thus supporting sustainable development. The SAKTI Fixed Asset Module is provided as an application for stakeholders that is expected to assist in BMN administration to optimize the management of state assets. This application integrates all existing unit applications and serves as the main function from planning to implementation and budget accountability. Additionally, SAKTI implements the concept of a single database. The SAKTI is used by accounting entities and reporting entities of Ministries/Institutions. All transactions of accounting and reporting entities are carried out electronically.

Previously, a study was conducted by Septafiningrum (2016) titled "Analysis of the Implementation of Asset Management Information System in the Management of Fixed Assets at PDAM Surya Sembada Surabaya". This research aimed to analyze the quality of management and administration of fixed assets after implementing the asset management information system at PDAM Surya Sembada, Surabaya. The results of the study showed that the implementation of the asset management information system can improve the efficiency and effectiveness of managing fixed assets at PDAM Surya Sembada. The use of the asset management information system also facilitates monitoring the condition of fixed assets and conducting periodic repairs, thus optimizing the utilization of fixed assets. The difference between the study "Analysis of the Implementation of Asset Management Information System in the Management of Fixed Assets at PDAM Surya Sembada Surabaya" and the study "Analysis of the Quality of Management and Administration of Fixed Assets After the Implementation of SAKTI in the State-Owned Property Report of the Religious High Court of Jayapura" lies in the research object and scope. Although both studies are related to the management of fixed assets, the first study emphasizes the implementation of the asset management information system at PDAM Surya Sembada Surabaya, while the second study focuses on analyzing the quality of management and administration of fixed assets after the implementation of the SAKTI in the state-owned property report.

An important part of this research is to evaluate the effectiveness of the implementation of the SAKTI in the management and administration of fixed assets in the institution. This study is conducted to ensure that the fixed assets owned by the Religious High Court of Jayapura are managed and treated appropriately and effectively after the implementation of the SAKTI, and that the State-Owned Property report generated from the application is accurate and reliable. Through this research, the differences before and after the implementation of the SAKTI in the management and administration of fixed assets at the Religious High Court of Jayapura can be identified, allowing corrective actions to be taken if weaknesses or inconsistencies are found. This is important because poorly managed and treated fixed assets can decrease their value and cause harm to the institution owning those assets. Additionally, inaccurate state-owned property reports can affect the credibility of the Religious High Court of Jayapura and lead to financial losses in the future.

The purpose of this research is to determine the effectiveness of the management and administration of fixed assets after the implementation of the SAKTI in the State-Owned Property Report of the Higher Religious Court of Jayapura. The benefits of this research are as follows: 1) Understanding the extent to which the implementation of the SAKTI has improved the quality of management and administration of fixed assets in the government environment. 2) Providing information and recommendations for the improvement or enhancement of the management and administration of fixed assets in the future. 3) Enhancing transparency and accountability in the management of government fixed assets, thus minimizing the risks of loss or misuse of assets. 4) Providing valuable information for relevant parties, such as management, decision-makers, and stakeholders involved in the management of government fixed assets. 5) Serving as a basis for further research in developing new applications or methods for the management of government fixed assets.

# Methods

This research adopts a descriptive qualitative approach (Yin, 2018). According to Sugiyono (2016), qualitative method is a research method that is based on positivism philosophy. It is used to investigate natural conditions of the object (in contrast to experiments), where the researcher serves as a key instrument.  This research was conducted in March to April 2023 at the Religious High Court Jayapura, located at Baru no.103 street, Abepura district, Jayapura City. Data collection techniques are conducted through triangulation (combination), data analysis is qualitative in nature, and the research results emphasize generalization of meaning. Data were collected through in-depth interviews with the fixed asset management officers at the Higher Religious Court of Jayapura, as well as direct observations of the process of managing fixed assets after the implementation of the SAKTI. Data analysis was conducted using content analysis technique, which involves identifying the main themes that emerged from the interviews and observations, and evaluating the quality of fixed asset management based on these themes.

# Results and Discussion

### Research Resullts

The implementation of the SAKTI at the Religious High Court of Jayapura plays a crucial role in improving the quality of fixed asset management. Based on the interview results and field observations, it is evident that the previously manual and error-prone process of managing and organizing fixed assets has become more efficient and accurate after the adoption of the SAKTI. This is reflected in the improved quality of well-documented and easily accessible fixed asset data for asset managers. Additionally, the reporting and monitoring processes for fixed assets have become more structured, enabling more informed decision-making regarding asset management. From the researcher's analysis of the quality of fixed asset management and organization as reflected in the preparation of the State Property Report, the following can be summarized:

1. State-Owned Property

   According to the Indonesian Government Regulation No. 27 of 2014, State Property encompasses all items purchased or acquired through the State Budget or through other legitimate means. Other legitimate means of acquisition include :
   a. Items obtained through grants or donations, or similar means.
   b. Items obtained as part of the implementation of agreements/contracts.
   c. Items obtained in accordance with legal provisions.
   d. Items obtained based on court decisions that have obtained legal finality.

2. Financial Application System at the Institutional Level (SAKTI)

   According to the Regulation of the Minister of Finance of the Republic of Indonesia, SAKTI is a system that integrates the processes of planning and budgeting, implementation, as well as the accountability of income and expenditure budgets in government institutions, which is part of the national financial management system (PMK No. 159, 2018).

   SAKTI is an application system that integrates various unit-specific applications into one. The main functions of SAKTI are to perform planning, implementation, and budget accountability. There are several modules or menus in SAKTI, such as administration, budgeting, commitment, treasurer, payment, inventory, fixed assets, receivables, and reporting modules, which interact with the concept of a single database at each stage of the budget cycle.

   According to the Directorate General of Treasury (2022), the SAKTI has several features, including:
   a. Integrated Database
   b. Single Entry Point: A transaction only needs to be inputted once, and if needed by related modules, the data will be retrieved without the need for re-entry by the requesting module.
   c. Maker, Checker, Approver Concept
   d. Journal Tracing: The process of tracing a journal back to its transaction source by double-clicking on the related journal, which will display the transaction details. (Example: Asset Purchase Process)
   e. Implementation of ACL (Access Control List): Categorization of menu options based on groups, allowing the administrator to determine transaction menus and access permissions for recording, editing, or deletion.

f. Implementation of Closing Period: The process of closing the books at the end of a transaction period. When the Accounting and Reporting Module performs the closing period, other modules automatically close their books for the respective period.

g. Implementation of 14 Periods: Consisting of 12 normal periods, unaudited period, and audited period.



**Figure 1**. Front Page
Source: sakti.kemenkeu.go.id

3. Fixed Asset Module

The Fixed Asset Module in the SAKTI is used to manage financial transactions related to fixed assets, including recording and accounting for the addition, changes, and disposal of State-owned property and assets under construction, as well as calculating their depreciation (DJPb, 2022). The Fixed Asset Module records transactions for the acquisition of state-owned property. In this module, the straight-line method is used for recording asset depreciation. The outputs of this module include BMN Reports, Asset Condition Reports, Depreciation Reports, etc.

The features included in this module are as follows:

a. Management of State-Owned Property, including assets under construction, historical assets, and third-party goods used or managed by government agencies.

b. Management and recording of all State-Owned Property mutation transactions, including acquisitions, changes, and disposals.

c. Accounting for State-Owned Property as fixed assets based on accrual basis.
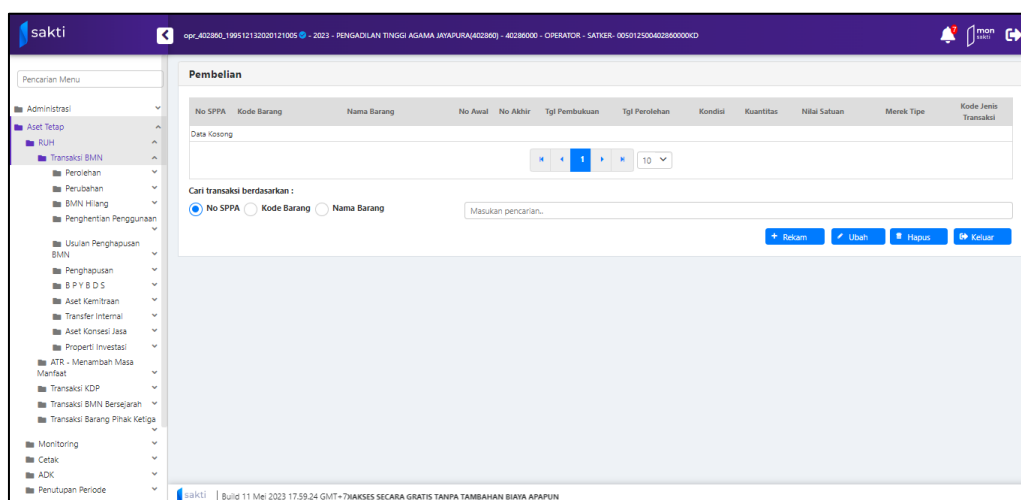
d. Calculation and accounting of fixed asset depreciation.



**Figure 2**. Fixed Assets Module interface in SAKTI
Source: sakti.kemenkeu.go.id

**Discussion**
**Implementation of SAKTI System in the Preparation of State-owned property Reports**

Based on the Minister of Finance Regulation No. 181/PMK.06/2016, dated November 28, 2016, regarding the Management of State-owned property, each organizational unit is required to prepare state-owned property Reports. These reports are prepared by employees who serve as state-owned property Managers on every semester and yearly. This is also a form of accountability for the implementation of the State Budget. The preparation of State-owned property Reports is done by downloading data from the SAKTI. These State-owned property Reports consist of Asset Condition Reports, Property Reports, Property Mutation Reports, and Notes on State-owned property Reports, which will later be integrated with the Financial Reports of the respective organizational units.

The Religious High Court of Jayapura, as a appellate-level institution within the Supreme Court of the Republic of Indonesia, carries out two functions in the management of State-owned property, which requires the Religious High Court of Jayapura to prepare two types of State-owned property Reports: one as an organizational unit and the other as a coordinator for the Papua region. In general, the process of preparing State-owned property Reports at the Religious High Court of Jayapura starts with inputting source document forms, such as opening balances, current-year transaction documents, and other transaction documents, into the fixed asset module within the SAKTI system. From these collection of transaction records, Goods Reports and other related reports are generated, which are then processed to form a State-owned property Report. The process of preparing State-owned property Reports at the Religious High Court of Jayapura in the SAKTI follows the following steps:

1. Preparation of Financial Reports in the SAKTI

   In the context of digitizing state financial management, the use of the full module of the SAKTI has replaced the previous applications. This requires the migration of data from each old application to the SAKTI system, which is performed only once when initially using the SAKTI system. The migrated data includes opening balance sheet from the Accrual-based Agency Accounting System (SAIBA), opening inventory balance from the Inventory application, and opening balance of State-owned property fixed assets/intangible assets from the State-owned property Management and Accounting Information System (SIMAK-BMN). The migration process starts by transferring the balance migration ADK from the SAIBA application to the SAKTI database.

   After the migration of opening balance data, the next process is to ensure that the migrated data in the SAKTI matches the data in the previous application. If there are transactions that require adjustment or transactions that have not been recorded in other financial modules in the SAKTI system, they must be reported to the local State Property and Auction Services Office for correction. The next step, after ensuring that there is no more incorrect data, is to perform a permanent period closing for that particular year period in the SAKTI. This data will then be used as the opening balance for the next period.

2. Recording Transactions in the Fixed Asset Module

   The Fixed Asset module is used to record every transaction related to State-Owned Property. Since the SAKTI is an interconnected system, the recording of BMN acquisitions starts from the Commitment module, where users record purchases and maintenance of State-Owned Property. The Commitment module user inputs data such as contract number, value/price of the goods according to the contract, job description (purchase or maintenance), and others. Based on the transactions entered by the Commitment module user, the Fixed Asset module user details the asset transactions according to the received documents, such as the type of state-owned property acquisition (purchase or maintenance), ensuring that the value/price of the goods matches the received documents, and providing explanations for the goods, such as brand, type, and others.

   The data recorded by the Fixed Asset module user needs to be validated and approved before the transactions are saved in the system. After completing the transaction recording, at the end of each accounting period (semi-annual or annual), users of the Fixed Asset module and Inventory module need to perform book closure, followed by the General Ledger and Reporting user in SAKTI to finalize all transactions for that period. The purpose is to prevent any additional new transactions/journals from being added to the closed period. There are two types of book closure: temporary book closure and permanent book closure. Temporary book closure is done every month and allows the period to be reopened, while permanent book closure is done at the end of the fiscal year and cannot be reopened. After book closure, the final step in financial report preparation is to access the reporting menu in SAKTI to display and download various financial

reports based on a specific accounting period. At the Religious High Court of Jayapura, the State-Owned Property reports generated from the SAKTI Fixed Asset module include reports at the organizational unit level and the Papua regional level.

**Table 1**. Informant Table

| No | Name | Position | Task (in SAKTI) |
|----|------|----------|-----------------|
| 1 | Haeruddin | Head of Division Planning and Staffing | Asset, Inventory, and GL Approver |
| 2 | Rina Setyastuti | Head of Division General and Finance | Asset, Inventory, and GL Validator |
| 3 | M. Zulkifli Lubis | Head of Planning Subdivision | Organization Administration |
| 4 | Rizky Andreas T. | Treasurer | Organization Treasurer |
| 5 | Ety Sulistyowati | Skilled APBN Pranata | Asset, Inventory, and GL Operator |

Source: Organizational structure of Religious High Court Jayapura

**The Role of SAKTI in the Effectiveness of Fixed Asset Management**

The role of SAKTI is considered crucial in enhancing the effectiveness of fixed asset management and administration within an organization. By using the SAKTI, the management of fixed assets can be carried out in an integrated and automated manner, thereby facilitating the process of asset management, monitoring, and reporting. In the SAKTI, access to each module is granted only to individuals who have the authority and authorization to access them. Access is restricted to registered users who hold specific roles or positions within the organization, such as asset managers, system administrators, or relevant personnel responsible for the financial management of the organizational unit. The importance of authorization in accessing the SAKTI is to maintain the security and integrity of fixed asset data. With authorization in place, only authorized individuals can access and perform specific actions related to fixed assets, such as adding, updating, or deleting data. This reduces the risk of misuse or unauthorized access to the SAKTI. If an unauthorized individual attempts to access the SAKTI, the system usually provides an error message or notification indicating that access is denied, and repeated failed attempts to input the username and password may result in temporary account blocking. Thus, authorization in accessing the SAKTI provides a layer of protection for organizational unit data, ensuring that only authorized individuals with the responsibility can effectively and securely manage and access that information.

**Challenges in the Preparation of State-Owned Property Reports in SAKTI**

The SAKTI is the result of innovative efforts in the management of state finances that adopts digitalization technology, making it a means to realize electronic governance in Indonesia. As an Integrated Financial Management Information System (IFMIS), SAKTI is evidence of Indonesia's success in implementing an integrated financial information system. The development of the SAKTI is a collaborative effort involving several institutions, including the Directorate General of Treasury, Directorate General of Budget, and the Information and Technology Center (Pusintek) of the Ministry of Finance. They have successfully developed the SAKTI system that can be implemented in all government agencies in Indonesia, although the wide operational coverage poses its own challenges. Before being widely implemented, the SAKTI system underwent a series of trials in government agencies within the Ministry of Finance to reduce the possibility of system failure during its launch.

Although the SAKTI is implemented, there are still several challenges faced by users, either due to limited knowledge and skills in operating the system or because the SAKTI system still needs to be periodically improved to enhance the effectiveness of business processes. Nevertheless, in terms of the preparation of government financial reports, the presence of the SAKTI system is very helpful in improving the quality of financial reports by simplifying business processes and implementing a single database.

Prior to the implementation of the SAKTI in the Religious High Court in Jayapura, the financial transaction input process was manually done through a PC (Desktop) application called SIMAK-BMN, which did not use a single database, thus potentially resulting in input errors due to human error. Although the SAKTI offers convenience and advantages, it also has limitations. SAKTI has a user-friendly interface and has undergone extensive testing before implementation, but there are still

operational challenges in some government agencies due to a lack of adequate facilities and infrastructure, such as computers with insufficient specifications, leading to frequent lagging. Unstable internet connection can also be a problem in operating this application. Additionally, sometimes SAKTI requires maintenance, which means users cannot access the system. However, the SAKTI development team has provided prior notice to users before conducting maintenance to avoid user confusion.

## Conclusion

Based on the discussion in the previous chapter, the following conclusions can be drawn that SAKTI is used as a tool for government agencies to support the implementation of the Single Integrated Financial Management System (SPAN) for financial management, covering the stages of planning to budget accountability. The SAKTI integrates all existing unit applications. It has the main functions ranging from Planning, Implementation, to Budget Accountability. Furthermore, the SAKTI implements the concept of a single database used by accounting entities and reporting entities of Ministries/Institutions. All transactions of accounting entities and reporting entities are carried out electronically. SAKTI plays a crucial role in managing and recording State-Owned Property at the Religious High Court of Jayapura. The preparation of State-Owned Property reports at the Religious High Court of Jayapura becomes easier and more accurate after implementing the SAKTI system compared to the previous application that did not use a single database system, which was more prone to errors or human error.

After identifying the constraints in the process of preparing State-Owned Property reports at the Religious High Court of Jayapura using the SAKTI application system, there are several recommendations that can be implemented to improve the quality of the application system, including continuous improvement of the SAKTI application system so issues such as lagging and maintenance that may disrupt work processes would be solved. Updating the facilities and infrastructure used in the financial reporting process is also necessary, such as ensuring the stability of the internet connection.

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