

**IMPLEMENTATION OF FINANCIAL APPLICATION SYSTEM POLICIES AT THE SERVICES OF AGRICULTURE AND FOOD SECURITY OF BALI PROVINCE**

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<http://doi.org/10.35409/IJBMER.2023.3479>

**ABSTRACT**

Utilization of IT-based applications or systems in government financial management will improve transaction processing and other data so that the output produced will be more timely. This study aims to determine the application of agency-level financial application systems, the constraints encountered in implementing agency-level financial application systems, and solutions that must be implemented to overcome the constraints of implementing agency-level financial application systems at the Department of Agriculture and Food Security of the Province of Bali. This research is a qualitative descriptive study. The informants in this study were the heads of departments, treasurers, planning and program preparation sub-divisions at the Agriculture and Food Security Office of the Province of Bali, as well as officers at the Denpasar State Treasury Service Office (KPPN). The results showed that the implementation of the agency-level financial application system at the Agriculture and Food Security Service of the Province of Bali was quite good, but internal and external constraints were still found that hindered the implementation of the agency-level financial application system at the Agriculture and Food Security Service of the Province of Bali. The solution taken to overcome these obstacles is to make efforts to optimize the application of SAKTI through requests to increase the quantity and quality of human resources, submit requests for internet network improvements and implementation of Bimtek (training) related to SAKTI applications so that they can be carried out directly and are continuous.

**Keyword:** Implementation, Technology, Systems, Finance.

**1. INTRODUCTION**

Apart from having an impact on the country's economy, the Covid-19 pandemic also has an impact on financial management in the regions. One of them has an impact on the regional financial management of the Province of Bali. Data accessed through the Bali Province Economic Report published by Bank Indonesia in May 2020 shows the economic performance of the Bali Province in the first quarter of 2020 grew by -1.14% (yoy), lower than the fourth quarter of 2019 which amounted to 5.51% (yo). Furthermore, the Bali economy in the second quarter of 2020 is predicted to grow in the -9.5%–9.1% (yoy) range, contracting more deeply compared to the previous quarter. Realization of government spending (APBD and APBN) in the Bali Region in the first quarter of 2020 was recorded at IDR 5.52 trillion or grew 8.58% (yoy). This achievement was lower than the actual spending growth in the first quarter of 2019 which amounted to 11.78 (yoy), with a nominal value of IDR 5.04 trillion.

**Figure 1**

Absorption of Regional Revenue Realization and Regional Expenditure Realization Absorption

Source: [www.bi.go.id](http://www.bi.go.id), 2022

The Provincial Government of Bali made a quick response to optimize budget management during the pandemic through budget reallocation and refocusing. This is in accordance with Perpu No. 1 of 2020 and followed by the issuance of Presidential Decree No. 4 of 2020 which is used as an instrument for refocusing K/L budgets in order to focus their financing on tackling the COVID-19 pandemic and overcoming economic problems and preventing Indonesia from falling into an economic recession. Sanjaya (2020) states that during a pandemic the mechanism for refocusing and reallocating regional revenue, regional spending, and regional financing is one of the efforts to optimize the budget carried out by regional governments in accordance with instructions from the center.

Currently, the Provincial Government of Bali has implemented the use of the SAS Application (Satker Application System) to support the optimization of regional development through a system capable of providing information about the financial needs of each regional apparatus and accommodating the aspirations of the local community through the results of the Regional Development Conference. In the era of the industrial revolution 4.0, the Covid-19 pandemic and increasingly global developments have encouraged the use of information technology in government. To realize the implementation of the use of information technology and the application of financial applications in this government, human resources are needed, namely ASN (State Civil Apparatus) who are competent. HR plays an important role in being able to use IT-based applications or systems to support work effectiveness. Human resources is a science or a method of how to manage relationships and the role of resources (labor) owned by individuals efficiently and effectively and can be used optimally so that the common goals of the company, employees and society are maximized (Rivai, 2015). The competencies possessed by ASN such as skills and knowledge greatly influence the government's efforts to achieve its goals, namely the use and application of financial applications in government. For this reason, it is very important

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for HR or ASN to be able to use IT-based applications or systems to support the effectiveness of ASN work. The use and application of IT-based information and technology applications or systems in government is very important in supporting ASN performance. ASN performance will be easier with an IT-based application or system.

The Agriculture and Food Security Service of the Province of Bali is one of the regional apparatuses implementing the Agency Level Financial Application System (SAKTI). This application is more efficient because this application is a combination of applications that were previously used separately and requires accurate and detailed data, so that errors in data input can hinder the process of disbursing funds. With this new system, it is hoped that it will have a large positive impact on state financial management. The application was applied to this regional apparatus considering that the Bali Provincial Agriculture and Food Security Agency is one of the regional apparatuses with the second highest amount of budget in the Province of Bali and has a very wide working area. Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 171/PMK.05/2021 concerning the Implementation of the SAKTI System, Chapter 1 Article 1 paragraph 1 explains that, the SAKTI System, hereinafter referred to as SAKTI, is a system that integrates planning and budgeting processes, implementation, and accountability of the revenue budget and state spending on government agencies, which are part of the state financial management system.

The results of the initial research study (pre-research) show that one of the phenomena in the implementation of the SAKTI application is the low quality of Human Resources (HR). The results of the financial reporting training held by the Directorate of Information Systems and Treasury Technology (SITP) indicate that there is a gap in HR competence in applying SAKTI (SITP, 2015 in Ramdany and Setiawan, 2021). Nasution and Nasution (2022) in their research found that, in the field, there are not many employees who can do it quickly and responsively in understanding the use of applications, which means that the government must pay more attention to the tutorials provided, whether they are clear and complete or not. Human Resources (HR) is the main supporting pillar as well as the driving force of the organization in an effort to realize the vision and mission and goals of the organization (Sukmaningrum, 2012).

Wibowo (2019) stated that until now, the implementation of SAKTI is still in the piloting stage. SAKTI piloting is defined as a series of activities to operate SAKTI by using human resources, business processes, infrastructure and technology in designated units or to ensure SAKTI can be implemented/operated as a whole. In the initial piloting stage, Nasrudin (2017) in Amriani and Iskandar (2019) stated that several problems were still found related to the unsimplicity of application features because they were considered too sophisticated, the internet signal was unstable, unable to display the full report, the lack of technical training, lack of communication between admin and operators, both central and regional as well as other problems. Sutiono and Taufiqurahman (2020) in their research showed that 8% of respondents provided input regarding internet network problems encountered when implementing SAKTI.

Various obstacles such as: low quality of human resources, low quality of internet network and less than optimal training implementation have been recognized as one of the factors suspected of hindering the implementation of SAKTI in regional financial management (<https://djpb.kemenkeu.go.id>, 2022). In addition, research on issues related to SAKTI is still not very sharp so that this research becomes relevant. Early disclosure of the advantages and disadvantages of SAKTI is also the motivation for this research to be carried out considering that

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SAKTI is planned to be used nationally and at the time the research was conducted not all regional apparatuses at the Regency/City level used SAKTI. The main problems that will be examined in this study are as follows: 1) How is the implementation of the agency-level financial application system policy at the Agriculture and Food Security Office of the Province of Bali?, 2) What are the constraints faced in implementing the agency-level financial application system policy at the Agriculture and Food Security Office of the Province of Bali?, and 3) What solutions must be made to overcome obstacles in the implementation of agency-level financial application system policies at the Agriculture and Food Security Service of the Province of Bali?

## **2.LITERATURE REVIEW**

### **Public policy**

Jones (Winarno, 2012:19) states that the term policy (policy term) is used in daily practice but is used to replace very different activities or decisions. This term is often interchanged with goals, programs, decisions, standards, proposals, and grand designs. In general, the term "policy" or "policy" is used to refer to the behavior of an actor (eg an official, a group, or a government agency) or a number of actors in a particular field of activity (Winarno, 2012:19).

### **Public policy implementation**

Meter and Horn (Wahab, 2005: 65) formulate the implementation process as: "Actions carried out either by individuals or officials or government or private groups directed at achieving the goals outlined in policy decisions".

### **Financial management**

Purba (2021:114) financial management or financial management is planning, organizing, directing, and controlling financial activities such as procuring and utilizing business funds. Meanwhile, according to Anwar (2019: 5) financial management is a scientific discipline that studies company financial management both in terms of finding sources of funds, allocating funds, and sharing company profits.

### **Application information system**

An information system is a series of procedures consisting of grouping data, processing data into information, then the information will be conveyed to users (Hall, 2007). Information will be used as a basis for decision making. Furthermore, an information system is also defined as a system consisting of a set of computer-based and manual components that will be used in the process of collecting data, storing and processing data whose end result is in the form of information that will be used by users (Gelinas, Dull, & Wheeler, 2012).

### **Agency Level Financial Application System**

Agency Level Financial Application System (SAKTI) is an application that is used as a tool for work units to support the implementation of SPAN to carry out financial management which includes the planning stages to budget accountability.

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### **Model of successful implementation of Van Meter and Carel Van Horn policies**

The policy implementation model put forward by Van Meter and Carel Van Horn "formulates an abstraction that shows the relationship between various variables that affect the performance of a policy". Furthermore, Van Meter and Van Horn suggest that there are six variables that influence policy implementation, namely: 1) Policy standards and targets/measures and policy objectives, 2) Resources 3) Characteristics of implementing organizations, 4) Attitudes of implementers 5) Communication between related organizations and implementation activities 6) Social, economic and political environment (Sardi, 2017).

According to Agustino (2016) one thing that stands out in the image of the implementation model according to Van Meter and Van Horn, is that this model showed that policy implementation will lead to "performance". Broadly speaking, it can be understood that this policy implementation process model directs attention to six groups of variables that influence the provision of public services, namely showing the relevance of standards and policy objectives, resources, inter-organizational communication, characteristics of implementing organizations and attitudes of implementers to implement policy decisions. In other words, the model developed by Van Metter and Van Horn provides results in the form of an explanation and analysis of program achievements or failures.

### **3.METHOD**

This type of research uses a qualitative approach with descriptive methods. The research location in this research is the Department of Agriculture and Food Security of the Province of Bali which is located at Jl. WR Supratman No. 71, Sumerta Kaja, East Denpasar, Denpasar City, Bali Province. The Agriculture and Food Security Service of the Province of Bali which is part of the Regional Apparatus (PD) of the Bali Provincial Government uses the Agency Level Financial Application System (SAKTI) to support financial management activities (APBN) in the PD. The selection of informants was carried out by purposive sampling. The informants in this study were a) Head of the Agriculture and Food Security Service of the Province of Bali, b) Head of the Department of Agriculture and Food Security of the Province of Bali, c) Treasurer of the Office of Agriculture and Food Security of the Province of Bali, d) Sub-Division of Planning Preparation and e) Denpasar State Treasury Service Office (KPPN) Officer Program. In this study, data collection techniques were used, namely observation and in-depth interviews. Checking the validity of the data in this study used triangulation of data sources. Miles & Huberman in Sugiyono (2012) suggests that qualitative data analysis is carried out interactively and continues continuously until complete, so as to obtain saturated data. Activities in data analysis include data reduction, data display and conclusion drawing/verification.

### **4.RESULT**

#### **Implementation of Institutional Level Financial Application System Policies at the Agriculture and Food Security Service of the Province of Bali**

The implementation of the Financial Application System policy at the Agency Level uses the policy implementation model put forward by Van Meter and Carel Van Horn. The policy implementation model put forward by Van Meter and Carel Van Horn "formulates an abstraction that shows the relationship between various variables that affect the performance of a policy". Furthermore, Van Meter and Van Horn suggest that there are six variables that influence policy



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implementation, which can be described as follows:

1) Standards and Policy Objectives/Measures of Policy Objectives

Results of interviews with informants Ir. Dewa Ayu Nyoman Budiasih as the Head of the Department of Agriculture and Food Security of the Province of Bali who was interviewed in his room stated that:

"In terms of standards, goals and policy objectives, basically the SAKTI implementation carried out at the Bali Province Agriculture and Food Security Service aims to expedite and accelerate the process of budget realization and financial management so that the performance of regional apparatuses is increasing. The implementation of SAKTI so far has been running in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number. 171/PKM.05/2021, regarding the implementation of the SAKTI application system. The Agriculture and Food Security Service of the Province of Bali has implemented the SAKTI application in early 2022 and its implementation is quite effective, but it must still be supported by training and education and training for employees so that they are more in control and understand the flow of using the SAKTI application." (interview on Monday, November 7, 2022).

2) Resources

The results of the interview with informant I Nyoman Budiarta, S.P as Treasurer at the Bali Province Agriculture and Food Security Service, who was interviewed in his room, stated that: "The success of implementing this application is highly dependent on the quality of human resources or human resources as system users. Our current human resources, we admit, are not yet optimally able to use this system. Although most of the employees have an adequate level of education, the average employee is older and less IT literate, not too computer literate. Therefore, the competence of employees to use and apply computers is less fluent. However, in terms of facilities and infrastructure, so far we admit that the existing facilities and infrastructure are also inadequate, which is a bit of a hindrance in the implementation of this system. In addition, this application is new and requires continuous training". (interview on Monday, November 7, 2022).

3) Characteristics of the Implementing Organization

Results of interviews with informants Ir. I Nyoman Suarta, M. Si as the Head of the Department of Agriculture and Food Security for the Province of Bali, who was interviewed in his room, stated that:

"When viewed from the organizational characteristics, the Agriculture and Food Security Office of the Province of Bali is a type A agency with a high budget complexity covering the management of the APBN and APBD. The SAKTI application is basically used to expedite the financial management process to make it more effective and efficient. However, we admit that our HR capabilities in the IT field are still inadequate, moreover, almost 60 percent of our HR composition is dominated by Non ASN staff. Although in terms of IT skills, of course they are more fluent, but from the point of view of work tasks it is not possible to use this application. In addition, because this application is on a national scale, the internet network currently available has not been able to fully support this application". (interview on Monday, November 7, 2022).

4) Attitude of Executors

The results of interviews with informant I Made Sugiarsana as a Denpasar KPPN officer, who

was interviewed in his room stated that:

"The implementation of the SAKTI policy is very well supported by the employees. We can comfortably and easily use the SAKTI application as we can access all the modules available in the SAKTI application. The SAKTI application has very good quality where financial reports are produced with quality. The SAKTI application really helps lighten and simplify the work of employees. The SAKTI application is a much-awaited application, because this application is an alternative in the field of better financial management. The quality of the information generated from the SAKTI application will affect the satisfaction of SAKTI users. we employees support the implementation of the SAKTI application policy." (interview on Wednesday, 9 November 2022).

5) Related Inter-Organizational Communication and Implementation Activities

The results of interviews with informant Ni Luh Putu Mariani, S.P as Treasurer at the Agriculture and Food Security Service of the Province of Bali who were interviewed in his room, stated that:

"Implementation of agency-level financial application system policies requires communication between implementing parties who play a role in the SAKTI implementation process. The Department of Agriculture and Food Security of the Province of Bali communicates the implementation of institutional-level financial application system policies. Communication is carried out both between superiors and subordinates or between co-workers. In order to convey information about SAKTI, a meeting and outreach were held so that the information could be conveyed and disseminated either directly. With this socialization, employees understand and know about the use of the SAKTI application system". (interview on Monday, November 17, 2022).

6) Social, Economic and Political Environment

Results of interviews with informants Ir. I Nyoman Suarta, M.Si as the Head of the Department of Agriculture and Food Security of the Province of Bali who was interviewed in his room, stated that:

"The implementation of the SAKTI application policy must of course be supervised. Supervisors or officers will certainly check or inquire regarding the implementation of the SAKTI application system to the work units or implementers. The SAKTI application is an application that is used as a means for employees to carry out financial management so that there is a need for guidance". (interview on Monday, November 7, 2022).

**Constraints Faced in Implementing Agency-Level Financial Application Systems at the Agriculture and Food Security Office of Bali Province**

In using and implementing the Financial Application System at the Agency Level, employees at the Agriculture and Food Security Office of the Province of Bali certainly face various obstacles. Results of interviews with informants Ir. Dewa Ayu Nyoman Budiasih as the Head of the Department of Agriculture and Food Security for the Province of Bali, who was interviewed in his room, stated that:

"In the implementation of the Institution-Level Financial Application System, of course there are obstacles such as low competence, in this case competence in the field of use and adaptation to digital transformation, especially related to the implementation of SAKTI, which is owned

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by the work units so that it is a bit of a hindrance in implementing SAKTI and also the internet network which sometimes -sometimes less stable. The SAKTI application is very dependent on the existing internet network. Currently, we are in the service of a very short shortage of reliable human resources in the IT field. The total number of ASN at the Bali Provincial Agriculture and Food Security Service is only 641 people. Of the total, almost 50 percent are contract employees or non-ASN employees. This condition is one of our obstacles in implementing SAKTI, because users can only be accessed by ASNs, while we admit that ASNs are not fluent with technology. (interview on Monday, November 7, 2022)

### **Solutions That Must Be Done To Overcome Constraints In Implementing Agency-Level Financial Application Systems at the Agriculture and Food Security Service of Bali Province**

In using and implementing the Financial Application System at the Agency Level, employees at the Agriculture and Food Security Office of the Province of Bali certainly face various obstacles. To overcome these obstacles there are solutions that are implemented. The results of interviews with informant Ni Luh Putu Mariani, S, P as treasurer at the Bali Province Agriculture and Food Security Application Service, who was interviewed in his room, stated that:

"The obstacles encountered in implementing the SAKTI application can be overcome by proposing to procure training or training on using the SAKTI application on a regular basis, proposing an increase in the internet budget so that the work units can work properly and optimally, cultivating the use of mobile-based applications (personal use) and increasing coordination with the satkers". (interview on Monday, November 7, 2022).

## **5.DISCUSSION**

### **Implementation of Institutional Level Financial Application System Policies at the Agriculture and Food Security Service of the Province of Bali**

The implementation of the Financial Application System policy at the Agency Level for Agriculture and Food Security of the Province of Bali uses the policy implementation model put forward by Van Meter and Carel Van Horn which can be described as follows:

#### 1) Policy Standards and Targets/Policy Measures and Objectives

Policy measures and objectives have been well understood and implemented by employees. The implementation of SAKTI carried out at the Agriculture and Food Security Service of the Province of Bali has been running in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number. 171/PKM.05/2021, regarding the implementation of the SAKTI application system. The application of the SAKTI application at the Agriculture and Food Security Service of the Province of Bali has been running quite effectively and the SAKTI application is very helpful for work units in financial management.

#### 2) Resource

Resources are an important factor in the successful implementation of the SAKTI policy which is carried out at the Agriculture and Food Security Service of the Province of Bali. Resources in implementing the Agency Level Financial Application System Policy (SAKTI) at the Agriculture and Food Security Office of Bali Province are lacking. This can be seen from employees who lack knowledge, abilities and skills in using the SAKTI application. Employees are less able to carry out their duties and responsibilities in using and implementing the SAKTI application in managing finances. Employees on average are less able to use and implement the SAKTI application and the modules contained in it are not good enough that



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they should be supported by computers and tutorials on using the SAKTI application. A government policy must be supported by adequate resources, have good knowledge and skills so that the implementation of the policy can run well. Based on the results of interviews and data obtained from the Secretariat Section of the Agriculture and Food Security Service of the Province of Bali, it was found that the quantity of human resources available at the Agriculture and Food Security Service of the Province of Bali was not sufficient. The total number of human resources at the Agriculture and Food Security Service of the Province of Bali is 674 people with a composition of 250 ASN people (245 PNS people and 5 CPNS people) and 424 non ASN staff (413 APBD Non ASN employees and 11 APBN Non ASN employees).

3) Characteristics of implementing organizations

The implementation of the SAKTI policy at the Agriculture and Food Security Office of the Province of Bali is quite good. This can be seen from the existence of a clear division of tasks and responsibilities for employees in carrying out their duties. In carrying out their duties, employees have referred to existing regulations and SOPs. In addition, the agency has also carried out the distribution of duties and responsibilities to each field in accordance with their duties. The Office of Agriculture and Food Security of the Province of Bali is one of the agencies with the second largest amount of budget in the Province of Bali and covers the working areas of all districts/cities in Bali. The budget managed by the Department of Agriculture and Food Security of the Province of Bali includes budget management sourced from the Regional Revenue and Expenditure Budget (APBD) and the State Revenue and Expenditure Budget (APBN).

4) Attitude of Executors

The implementation of the SAKTI policy which was carried out at the Agriculture and Food Security Service of the Province of Bali was quite good based on the attitude of the implementers. This can be seen from the implementation of the SAKTI policy which was carried out at the Agriculture and Food Security Service of the Province of Bali, which received a good response and full support from the employees. The employees really support the implementation of the SAKTI policy. The employees gave a good and positive response to the quality of SAKTI. Employee perceptions of the quality of the SAKTI system, where this system is well integrated, reliable, safe, easy and comfortable to use while working.

5) Related Inter-Organizational Communication and Implementation Activities

The implementation of the SAKTI policy at the Agriculture and Food Security Service of the Province of Bali is quite good and it is clear from the communication indicators. Communication is done in the form of socialization, coordination and coaching. The communication carried out was in the form of outreach about SAKTI, with good communication and distribution of information about SAKTI and conveyed accurately and clearly, the work units could find out about the SAKTI application, the purpose of implementing SAKTI and know what to do. Coordination is carried out with various parties, especially those directly related to the SAKTI application. Coordination is carried out through meetings that are carried out and coaching is carried out.

6) Social, Economic and Political Environment

The implementation of the SAKTI policy at the Agriculture and Food Security Service of the Province of Bali is quite good. The successful implementation of the SAKTI application system policy is also influenced by the existence of a comfortable environment and support from

superiors by providing motivation and enthusiasm. A conducive environment will determine employee performance in realizing existing policies. Superiors provide motivation and direction related to the progress of SAKTI application policy implementation. apart from that, superiors or officers will certainly check or inquire regarding the implementation of the SAKTI application system to the work units or their executors.

### **Obstacles Faced in Implementing the Agency Level Financial Application System at the Agriculture and Food Security Office of Bali Province**

In implementing the Agency Level Financial Application System at the Agriculture and Food Security Office of the Province of Bali, of course there are obstacles to be faced. The obstacles faced are as follows:

#### 1) Internal Constraints

##### a) Low competence of HR in utilizing IT-Based Technology (SAKTI application).

In operating the SAKTI application, human resources play an important role in managing state finances. Employees of the Bali Province Agriculture and Food Security Service are on average older and less IT literate, therefore the competence of employees to use and apply computers is less fluent.

##### b) The quality of the Internet Network is inadequate

Internet network is a key factor to be able to access SAKTI. If the quality of the internet network is inadequate and slow, it will hinder employees' work in accessing SAKTI and will bring problems such as the slow process of inputting transactions. Bandwitc

##### c) Implementation of training that is less than optimal

Implementation of training held less than optimal. Training on SAKTI is very important because if the use of SAKTI is not in accordance with the applicable guidelines and regulations, it will result in many problems and problems that are found by the supervisory apparatus, whether they are findings due to negligence, ignorance and inability to use the application.

##### d) Limited human resources of satker

The human resources of the satkers at the Agriculture and Food Security Service of the Province of Bali are limited, which is one of the obstacles to implementing SAKTI, so if there is a transfer of employees, and these employees hold SAKTI users, more than one employee will use 2 SAKTI users. This can lead to problems for related agencies such as opportunities for fraud.

##### e) Insufficient Facilities and Infrastructure

At the Department of Agriculture and Food Security of the Province of Bali, the facilities and infrastructure are somewhat inadequate. This can be seen from the number of PC units totaling 87, laptops totaling 76, note books totaling 14, line printers totaling 3, scanners (mini computer equipment) totaling 1, printers totaling 80, and scanners (personal computer equipment) totaling 4.

##### f) Span of control of the work unit organization

The scope of the work area is wide, which has an impact on the span of control of the Work Unit (Satker) which is also long. This is one of the obstacles in the implementation of SAKTI.

##### g) Extensive Work Area Coverage

The scope of the work area covers all Regencies/Cities in Bali with a total of 4 (four) Regional

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Technical Service Units (UPTD namely: UPTD. Center for Food Quality and Safety Certification, UPTD. Center for Food Crops Horticulture and Plantation Protection, UPTD. Seed Supervision of Food Crops Certification Horticulture and Plantation, UPTD Artificial Insemination Center for Livestock Breeding and Forage Animal Feed In line with the condition of the Satker's wide range of control caused by the wide range of work areas, coordination becomes quite difficult. Therefore, this factor becomes one of the obstacles in Sakti optimization.

2) External Constraints

a) Location of remote area work units

In the conditions of certain areas that are categorized as "inland" where internet access is still limited, this causes the location of the satker to be a remote area. This is also still an obstacle in the implementation of SAKTI considering that system optimization is very dependent on the quality of the internet network and the availability of other IT infrastructure facilities.

**What Solutions Must Be Done to Overcome Obstacles in the Implementation of Agency-Level Financial Application Systems at the Agriculture and Food Security Service of the Province of Bali**

The solutions that must be taken to overcome constraints in implementing the agency-level financial application system at the Agriculture and Food Security Service of the Province of Bali are as follows:

1) Submit a request for an increase in HR capability through the provision of direct training on SAKTI

The Bali Provincial Agriculture and Food Security Implementation Service must submit a request for an increase in HR capability through the provision of direct training on SAKTI so that employees are more optimal in mastering and using the SAKTI application. The existence of these activities allows employees to use the SAKTI application properly and according to guidelines, improve employee skills and knowledge in order to achieve the goals that have been set.

2) Proposing a SAKTI training improvement program

The Agriculture and Food Security Service of the Province of Bali, must submit a training improvement program. This training is an activity designed to develop human resources through a series of planned identification, assessment and learning activities.

3) Cultivating the use of mobile-based applications (personal use)

Mobile apps are software in the form of applications developed using computerized programs to be embedded in mobile devices.

4) Proposing additional internet procurement budget

The use of the SAKTI application is very dependent on the existence of an internet network. The web-based SAKTI application requires a good internet network to be able to access it. Proposing an increase in the internet procurement budget will be useful for optimizing the use and access of SAKTI. The existence of the internet can also support and support financial management so that it is faster, practical, and easy.

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## 6. CONCLUSION

Based on the results of the previous research and discussion, the conclusions that can be drawn in this study are as follows:

- 1) The implementation of institutional-level financial application system policies at the Agriculture and Food Security Service of the Province of Bali is already "not good", but internal and external constraints are still found that hinder the implementation of agency-level financial application system policies at the Provincial Agriculture and Food Security Service Bali.
- 2) Obstacles faced in implementing agency-level financial application system policies at the Agriculture and Food Security Office of the Province of Bali include internal and external constraints. Internal constraints such as inadequate quantity and quality of human resources, low quantity and quality of internet networks, optimization of training or training that is still not optimal and the wide range of work areas and control spans of work units. Meanwhile, the external obstacle that hindered the implementation of the SAKTI policy was that there were still several UPTD and Satker locations which were remote area locations.
- 3) The solution that must be taken to overcome the obstacles in implementing the institutional-level financial application system policy at the Agriculture and Food Security Service of the Province of Bali is to make efforts to optimize the application of SAKTI through requests to increase the quantity and quality of human resources, submit requests for internet network improvements and carry out Technical Guidance (Bimtek) or training related to the SAKTI application so that it can be carried out directly and is continuous.

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