

# Implementation Analysis of Sakti (Financial Application System at Agency Level) and Human Resources Competencies on Budget Execution Performance with Good Government Governance as a Moderating Variable (Survey in the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration)

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**Abstract:-** The SAKTI application is a system used to support budget execution performance. Budget execution performance not only requires a quality system but also requires adequate human resource competence. This study aims to examine the influence of SAKTI implementation and human resource competence on the performance of budget execution with moderation of Good Government Governance. The study was conducted at the Ministry of Villages, Development of Disadvantaged Regions and Transmigration. The population is all employees involved in using the SAKTI application. The sample was selected based on criteria, namely SAKTI users who have module operational authority levels, namely operators, validators, approvers so that 74 respondents were obtained. The research instrument used was a questionnaire distributed via Googleform. The analytical method used is multiple regression with moderation and uses partial least squares (PLS) software. The results of the study provide empirical evidence that: (1) SAKTI implementation has a positive effect on budget execution performance, (2) Human resource competence has an effect on budget execution performance, and (3) Good Government Governance as a moderating variable strengthens the effect of SAKTI implementation on budget execution performance and also strengthen the influence of human resource competence on the performance of budget execution within the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. The implication of the research is that the implementation of SAKTI and human resource competencies can continue to be improved and practiced in a wider range of units in Indonesia.

**Keywords:-** SAKTI, Budget Execution Performance, Human Resources Competencies, Good Government Governance.

## I. INTRODUCTION

The growth of technology encourages the Government to provide accountable, transparent, and open information following the applicable regulations. The information provision that is accessible to the public is one measure to realize Good Government Governance. The Ministry of Finance has issued a single sign-on application called SAKTI (Financial Application System at Agency Level). SAKTI has 9 modules, every one of which generates information according to the user's needs. The information includes budget information that covers the budget plan, budget execution, and monitoring of the budget execution. The budget is a benchmark for the performance of an agency. To assess the performance of the agency's budget execution, the Ministry of Finance establishes a control tool for budget execution called the Budget Execution Performance Indicator (IKPA). The score of IKPA consists of several indicators with every one of which has its own assessment quality. The IKPA score has criteria that determine the performance category of an agency's budget execution, namely:

Table 1 The IKPA score has criteria that determine the performance category of an agency's budget execution

Score	Category
IKPA Score $\geq$ 95	Very good
$89 \leq$ IKPA Score $<$ 95	Good
$70 \leq$ IKPA Score $<$ 89	Fair
IKPA Score $<$ 70	Poor

In implementing the budget, in addition to applications or systems, competent human resources are also essential. Human resources who comprehend their responsibilities are driving the budget execution performance of the agency. Therefore, the followings are what this research aims to examine: (1) whether the execution of SAKTI brings a

positive impact on budget execution performance, (2) whether human resources competencies play a role in budget execution performance, (3) whether Good Government Governance as a moderating variable strengthens the execution of SAKTI on budget execution performance, and (4) whether Good Government Governance as a moderating variable strengthens human resources competencies on budget performance in the environment of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration.

## II. LITERATURE

### A. Grand Theory

#### ➤ Stewardship Theory

The theory used in this study is stewardship theory which is also part of agency theory. According to Donaldson and Davis (1991) in Asnida (2018), stewardship describes a situation where managers are not motivated by their individual goals but rather aim at their main results for the benefit of the organization, so this theory has a psychological and sociological basis that is designed where executives as stewards try to achieve organizational goals (Sanjaya & Haryani, 2016). This theory is built based on assumptions about human nature that can be trusted and acts with responsibility, honesty, and integrity, so this theory can be used to see the behavior of financial managers related to their motivation in acting for the benefit of the government owners, namely the community. One of the interests of the community is open and transparent information that supports the realization of Good Government Governance in terms of the Budget Execution that it manages which is supported by competent and accountable resources in using supporting applications, namely the SAKTI application.

### B. Financial Application System at Agency Level (SAKTI)

According to the Regulation of the Minister of Finance of the Republic of Indonesia Number: 171/PMK.05/2021 regarding the Implementation of the SAKTI System, SAKTI is a system that integrates planning and budgeting processes, execution, and accountability of the state revenue and expenditure budget in government agencies, which are part of the state financial management system. SAKTI applies the concept of a single database and is carried out electronically. There are 9 modules within SAKTI, namely:

- *The Administration Module is part of SAKTI which functions to manage SAKTI reference data and user data;*
- *The Budgeting Module is part of SAKTI which functions for the preparation of Work Plans and Budgets (RKA) up to the preparation of budget execution documents including the planning process for budget absorption and revenue/income within a period of one fiscal year;*
- *The Commitment Module is part of SAKTI which functions to manage activities related to recording data on suppliers, contracts, and Minutes of Handover (BAST) in the context of implementing the APBN (the State Budget) to support the management of ceiling*

*data, cash planning and references in making payments;*

- *The Treasurer Module is part of SAKTI which functions to administer state revenues and expenditures through the treasurer;*
- *The Payment Module is part of SAKTI which functions for submitting payments at the expense of the APBN, validating revenues and expenditures, and recording orders for the disbursement of funds;*
- *The Inventory Module is part of SAKTI which functions for the administration, accounting, and reporting of inventory items;*
- *The Fixed Assets Module is part of SAKTI which functions for administration, accounting, and reporting of state property in the form of fixed assets and intangible assets;*
- *The Receivables Module is part of SAKTI which functions to administer and account for Non-Tax State Revenue receivables (PNBP);*
- *The Accounting and Reporting module is part of SAKTI which functions to integrate journal data from all SAKTI modules to prepare financial reports.*

### C. Human Resources Competencies

According to Mangkunegara (2012) explains that human resources competencies are competencies related to knowledge, skills, abilities and personality characteristics that directly affect their performance. Meanwhile, according to Emilda Ihsanti (2014), defining human resources competencies are the ability of a person or individual of an organization (institution) or a system to carry out its functions or authority to achieve its goals effectively and efficiently.

### D. Good Government Governance

According to Segara (2017), Good Government Governance (GGG) is governance that is applied to all public activities so that the government can carry out its duties effectively and efficiently and in accordance with public expectations. This is in accordance with the purpose of government, namely services for the public. According to the *Organization for Economic Cooperation and Development*, there are 4 main things that are the basic principles of Good Government Governance, including:

- *Fairness*
- *Transparency*
- *Accountability*
- *Responsibility*

The government has a responsibility to comply with applicable laws and regulations, including being responsive to the interests of the community.

### E. Budget Execution Performance

Budget performance will be achieved properly if budget planning has been carried out properly (Anasta & Purwadi, 2020). Budget execution performance is assessed using indicators called Budget Implementation Performance Indicators (IKPA). IKPA is implemented to serve as a tool for measuring the performance of a ministry or institution in

managing its budget, as well as a reference for monitoring and evaluating the implementation of the budget of the ministry or institution. The IKPA value of the Work Unit (satker) can be seen in the Online Monitoring of the State Treasury and Budget System (OM-SPAN) application, where the calculation is automatic on data from the satker's financial management application (Directorate General of Treasury, Ministry of Finance, 2020). The dimension of budget execution performance measurement is the quality of budget execution which includes indicators of the quality of budget planning, the quality of budget execution and the quality of budget execution results.

### III. FRAMEWORK AND HYPOTHESIS

#### ➤ Framework

Based on the description above regarding the Agency Level Financial Application System (SAKTI) and human resources on budget execution performance with Good Government Governance as a moderating variable, the conceptual framework in this study can be described as follows:

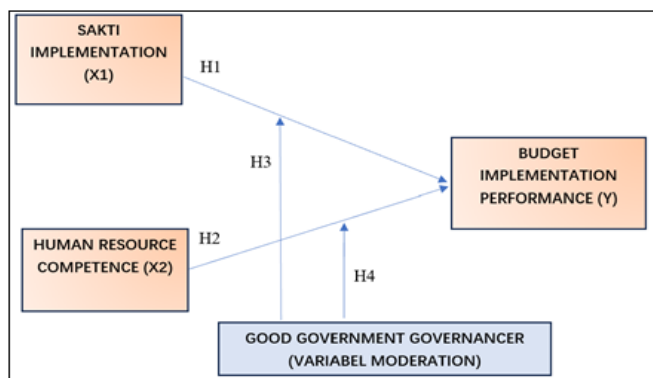


Fig 1 Framework

#### ➤ Hypothesis

Based on the framework above, the hypotheses that will be proposed in this study are:

- *H<sub>1</sub>: SAKTI implementation has a positive effect on budget execution performance.*
- *H<sub>2</sub>: Human resources competence has a positive effect on budget execution performance.*
- *H<sub>3</sub>: Good Government Governance as a moderating variable strengthens the implementation of SAKTI on budget execution performance.*
- *H<sub>4</sub>: Good Government Governance as a moderating variable strengthens human resources competencies on budget execution performance.*

### IV. RESEARCH METHODS

#### A. Research Design

The research design used in this research was causal explanatory research with a quantitative approach because this research explains the relationship between the independent variable and the dependent variable through hypotheses testing and in general the data presented in the form of numbers is calculated through statistical tests.

#### B. Research Population and Sample

The research population was SAKTI users in all work units of the Ministry of Villages, Development of Underdeveloped Regions and Transmigration. The samples in this study were SAKTI users who had the module operational authority level, namely operators, validators and approvers.

#### C. Data Analysis Method

The data analysis method in this study used qualitative analysis method. According to Rahmat (2019) qualitative research is descriptive research and tends to use inductive analysis and approaches, with the tests used:

#### ➤ Outer Model Testing, Includes:

##### • Validity Test

The validity test carried out by correlating each indicator score with the total construct score. If the correlation between each indicator and the total construct score shows significant results, it can be concluded that the question indicator is valid (Ghozali, 2011).

##### • Reliability Test

Reliable indicates that the statement is consistent and stable. A construct or variable is said to be reliable if it provides a Cronbach's Alpha value > 0.60 (Ghozali, 2011).

#### ➤ Inner Model Testing, Includes:

##### • Classic Assumption Test

The classic assumption test aims to eliminate deviations that may occur in regression analysis so that the results to be obtained can be more accurate and closer to or equal to reality. Which consists of

#### ➤ Normality Test

Normality test to test whether the standardized residual values in the regression model are normally distributed or not (Suliyanto, 2011).

#### ➤ Multicollinearity Test

The Multicollinearity test aims to test whether the regression model found a correlation between independent variables.

##### • Hypothesis Test

Hypothesis testing is a method of making decisions based on the analysis of data, either from controlled experiments, or from observations (uncontrolled).

#### ➤ Partial Test (T Test)

Partial significance test is used to test the hypothesis of the study.

#### ➤ Simultaneous Test (F Test)

The simultaneous F test shows whether all independent variables included in the model have a joint influence on the dependent variables (Ghozali, 2011).

• *Panel Data Regression Model Feasibility Test*

The research hypothesis was tested using multiple linear regression analysis for hypotheses one and two, hypothesis testing in this test used the coefficient of determination (R<sup>2</sup>).

➤ *Determination Coefficient (R<sup>2</sup>)*

The coefficient of determination measures how far the model's ability to explain variations in the dependent variable (Ghozali, 2011).

**V. RESEARCH RESULTS**

This study used an instrument in the form of a digital questionnaire and then processed with SEM PLS Analysis, and the results obtained:

A. *Outer Model Testing*

➤ *Convergent Validity Test Results*

The convergent validity test is carried out by looking at the loading factor value of each indicator on its construct. because this research is confirmatory research, the loading factor limit used was 0.7. And the results showed that each construct is valid and has AVE > 0.5, which means that in terms of loading factor and AVE values, all constructs have met the required convergent validity.

➤ *Discriminant Validity Test Results*

Based on the results of the discriminant validity test, it can be seen that all indicators have the highest indicators in their constructs not in other constructs so that it can be stated that all indicators have met the requirements of discriminant validity, it can be concluded that the PLS outer model has met the required discriminant validity criteria.

➤ *Composite Reliability Test Results*

The analysis results showed that the composite reliability and cronbachs alpha values of all constructs have exceeded 0.7, it can be concluded that all constructs have met the required reliability.

B. *Inner Model Test*

➤ *Goodness of Fit Model Assessment*

• *Results of R Square*

R Square value > 0.67 suggests that PLS models is strong in predicting endogen, R Square 0.33 – 0.67 indicates moderate PLS model and R Square 0.19 – 0.33 shows that PLS model poorly predicts endogen (Chin, 1998). Result of R Square analysis of KPA was 0.661 (strong), as R Square model of KPA is classified into strong category, it suggests that this PLS SEM model has a model categorized into strong model.

• *Results of Q Square*

Q Square results show predictive relevance model, in which R Square value of 0.02 – 0.15 indicates that such model has small predictive relevance, Q Square 0.15 – 0.35 suggests that the model has moderate predictive relevance, and Q Square > 0.35 represents a great predictive relevance (Chin, 1998). Results of analysis suggested that Q Square of KPA was 0,329 (moderate). In all, this signifies that this PLS SEM model has good predictive relevance.

➤ *Intervariable Effect Test*

The effect analysis includes direct, indirect effect tests, and total direct test with PLS SEM model estimation using bootstrapping method.

C. *Direct Effect Test*

Table 2 Direct Effect Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
GGG -> KPA	0.396	0.372	0.145	2.725	0.003
IS -> KPA	0.214	0.219	0.106	2.013	0.022
SDM -> KPA	0.226	0.231	0.113	1.990	0.023

When p value is < 0.05 and T statistics is > 1.645 (t value of one tail, α 5%), it is concluded that such exogenous variable significantly affects endogen with effect direction in compliance with marks adhering to the path coefficient (Hair et al, 2019). It may be perceived that the results of analysis suggested that Tp value was less than 0.05 and T

statistics was more than 1.645, and it can be concluded that between variables is powerful. GGG, IS, and HS/SDM variables positively affect KPA variable.

D. *Moderation Effect Test*

Table 3 Moderation Effect Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
GGG*IS -> KPA	0.229	0.226	0.134	1.710	0.044
GGG*SDM -> KPA	0.287	0.264	0.128	2.242	0.013

Result of analysis suggested that p value of Good Government Governance\*Implementation of SAKTI for Budget Execution Performance (KPA) is in the amount of 0.044, T statistic is 1.710, and positive path coefficient is

0.229, due to p value < 0.05; T > 1.645, and positive path coefficient, it might be concluded that Good Government Governance may moderate the effect of SAKTI Implementation on the Budget execution Performance and p

value of Good Government Governance \* HS/SDM for Budget execution Performance by 0.013, T statistic of 2.242, and positive path coefficient of 0.287, due to p value < 0.05; T > 1.645, and positive path coefficient, it can be concluded that Good Government Governance may

moderate the effect of HR competencies on Budget Execution Performance.

E. Determination Coefficient

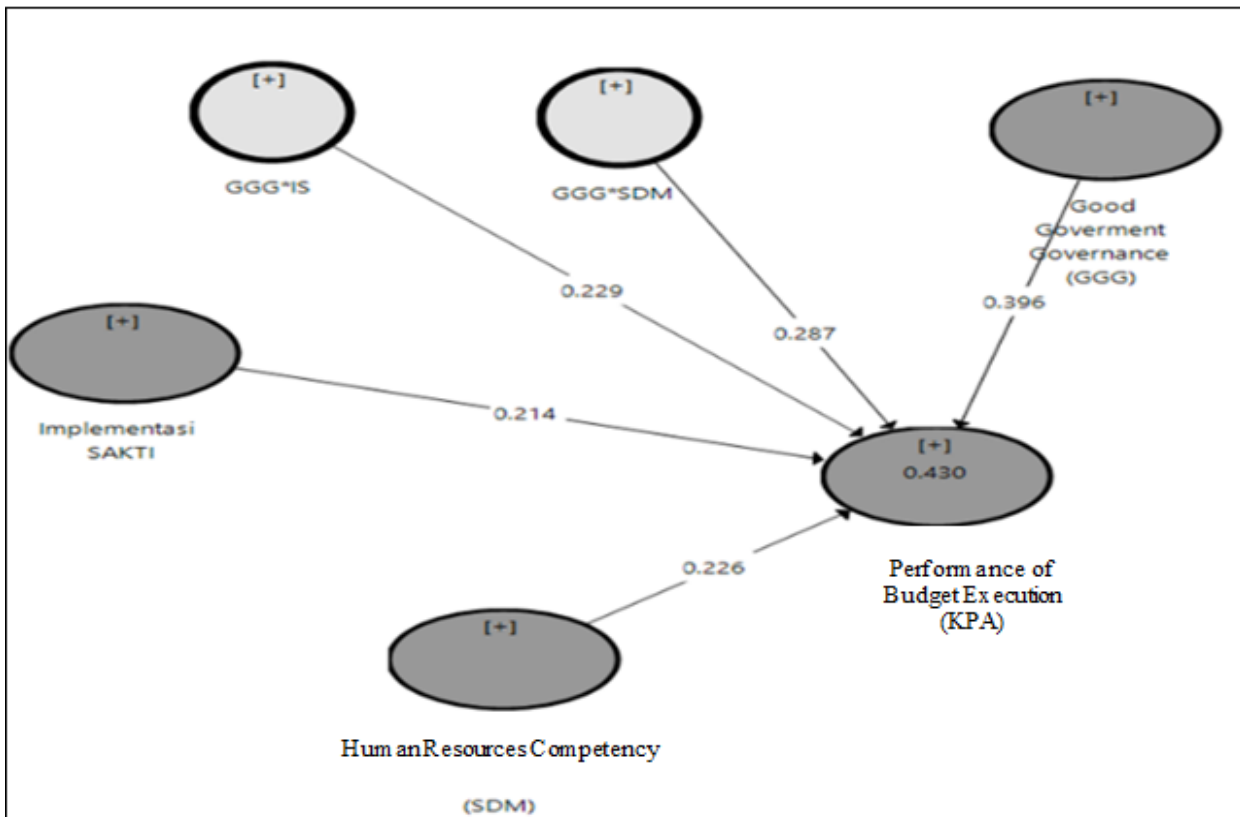


Fig 2 Determination Coefficient

Results of analysis suggested that adjusted R square value of budget execution performance is 0.430 meaning that 43.0% of variables of budget execution performance was affected by Good Government Governance, implementation of SAKTI, and human resources competency, while the remaining of 57.0% of variance of

budget execution performance was affected by any factor outside Good Government Governance, SAKTI Implementation, and Human Resources Competency.

It may be concluded that:

Table 4 Summary of Hypothesis Test Results

No	Hypotheses	Path coef./ O	t	P value	Conclusion
1	SAKTI implementation has a positive effect on budget execution performance	0.214	2.013	0.022	Acceptable
2	Human Resources competence has a positive effect on budget execution performance	0.226	1.990	0.023	Acceptable
3	Good Government Governance as a moderating variable strengthens the implementation of SAKTI on budget execution performance	0.229	1.710	0.044	Acceptable
4	Good Government Governance as a moderating variable strengthens human resource competencies on budget execution performance	0.287	2.242	0.013	Acceptable

## VI. DISCUSSION

### ➤ *Effect of SAKTI Implementation on Budget Execution Performance*

In this study, implementation of SAKTI was measured using four indicators namely information, service quality, and customer satisfaction. Results of outer loading of each of those indicators suggested that out of 22 questions submitted, 3 questions have value less than 0.7 resulting in invalid indicators. However, for service quality, all answers of respondents identified that value more than 0.7, so that service quality is completely significant for the implementation of SAKTI in affecting the performance of budget execution despite of any invalid question on system, information quality, and customer satisfaction, nevertheless in all, such indicators affected the performance of budget execution. In this study, p value was 0.022 meaning that less than  $<0.05$ , t statistic value was 2.013, which is greater than 1.645, and positive path coefficient was 0.214 meaning that implementation of SAKTI positively affected budget execution performance in the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. The management may take this positive effect into account for the purpose of adopting resolutions related to budget execution.

Results of this study promotes a study of Sihotang (2020) that confirms that system quality positively affected satisfaction of SAKTI application users. Meanwhile, in a paper of Suharno Pawirosumarto (Pawirosumarto, 2016) suggested that positive relationship of service quality influenced satisfaction of e-government users. This study also promotes a study (Apridiyanti et al., 2020) confirming that system, information quality, and user satisfaction affected the increase in net profit of Regional Financial Management Information System (SIPKD) particularly in Sumedang Regency.

### ➤ *Effect of Human Resources Competencies on Performance of Budget Execution*

In this study, the approach of human resources competency indicator was represented by five questions, in which the value of one question is less than 0.7, however the value of 4 remaining questions is more than 0.7. This study also suggested that p value of HS/SDM competencies for the performance of budget execution is 0.023 and less than 0.05 with t statistic value by 1.990 or more than 1.645, and its positive path coefficient is 0.226. This identified that HS competencies under the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration positively affected their budget execution performance. From this study result, it may be concluded that employee competencies in the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration bring effect on their budget execution performance. The higher HS competency, the higher implementation performance. This result promotes the study by (Simamora, 2017) confirming that human resources competencies positively, significantly, and statistically influenced the management of local government budget. In the study by (Fatimah, 2018) also confirmed that human resources competencies affect the

accountability of financial management and financial performance of local government. Results of this study also support the study by (Rahayu et al., 2022) declaring that human resources competency positively affected financial statement quality of Local Government in SKPD of Sukoharjo Regency, their investment.

### ➤ *Good Government Governance as moderation variable reinforces Implementation of SAKTI for Budget execution Performance.*

Based on hypothesis testing, it suggested that p value of Good Government Governance\* Implementation fo SAKTI for Budget execution Performance is 0.044, meaning more than 0.5. While t statistic value is 1.710 and positive path coefficient is 0.229, due to p value  $< 0.05$ ;  $T > 1.645$ , and positive path coefficient, it can be concluded that Good Government Governance may moderate and strengthen the influence of SAKTI Implementation on Budget Execution Performance within the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. Accountable and transparent budget execution by the implementation of SAKTI promoted the creation of Good Government Governance within the ministry. This supports the study by Pratolo (2008) which suggested that GGG principles namely: transparency, accountability, liability, independency, and fairness affects performance of local government and the study by Widiari declaring that better implementation of GGG shall increase PPA influences on the performance of Denpasar City Government along with the results showing that GGG strengthened the influence of PPA on the performance of Denpasar City government (Widiari & Putri, 2016).

### ➤ *Good Government Governance as moderation variable strengthened Human Resources Competencies for Budget Execution Performance.*

This study showed p value of 0.013  $< 0.05$ , with t statistic value by 1.710  $> 1.645$ , and positive path coefficient of 0.229. It can be concluded that Good Government Governance as a moderation variable reinforces human resources competencies for the performance of budget execution within the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. This study promotes the results of study by Pattiasina (2011) declaring that the implemented Good Corporate Governance strengthens the relationship between leadership style and service performance in which Good Corporate Governance principle generated from accountability, transparency, equality, independency, liability, and fairness affects performance improvement of hospital service (Widiari & Putri, 2016), and promotes the study by (Putri, 2020) declaring that Good Government Governance, intellectual intelligence, emotional intelligence, and spiritual intelligence affected management performance improvement of the government.

## VII. CONCLUSION AND SUGGESTION

### A. Conclusion

Conclusions obtained from this study are as follows:

- The implementation of SAKTI in terms of information quality, system quality, service quality and user satisfaction has an effect on the performance of budget execution as indicated by the research results where the SAKTI application can produce information according to the needs of users which can be used as a consideration for making decisions that support budget implementation performance within the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration .
- Competence of Human Resources in terms of self-competence which includes motives, traits, self-concept, knowledge, and skills of SAKTI users has a positive effect on budget performance by showing that users are able to carry out tasks according to their responsibilities, can complete payments on time , have work enthusiasm, apply according to the applicable SBM, and several users have attended training related to the SAKTI application, so that the human resources of SAKTI users within the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration are increasingly competent. The more competent the application user is, the more influential it will be on budget performance.
- Implementation of SAKTI at the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration with moderation of Good Governance strengthens the performance of vulnerabilities within the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. The higher the use of SAKTI which produces transparent reports/documents according to agency needs, the higher the performance of the budget implementation.
- In addition to the use of applications, human resources are also a factor in the weak performance of budget performance. Competent human resources who carry out their duties according to their authority which is also the principle of Good Government Governance strengthens the performance of budget capture. The higher the competent human resources understand their authority, the higher the performance level of budget execution. Higher value of Performance Indicators of Budget Execution (IKPA) of the Ministry reflects better budget execution either in their budget planning, implementation, and budget execution outcomes.

### B. Suggestions

#### ➤ For Relevant Agency

- The SAKTI application can produce information according to user needs, especially in increasing the value of budget implementation performance indicators (IKPA), but intensive coordination is still needed with the Ministry of Finance as the regulator for the development of this information.

- The Ministry of Villages, Development of Disadvantaged Regions, and Transmigration as users of the SAKTI application in supporting their budget implementation performance needs to coordinate through monthly meetings to monitor their performance.
- In terms of Human Resources competence, overall the competence of Human Resources using the SAKTI application is good, but still needs to be improved. The Ministry of Villages, Development of Disadvantaged Regions, and Transmigration can work together with the Ministry of Finance to organize trainings for users of the SAKTI application and training related to budget execution.
- In terms of Good Government Governance, users of the SAKTI application have exercised their authority and responsibilities, but it needs to be further improved by holding socialization and other written information that encourages the implementation of Good Government Governance within the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration.

#### ➤ For Further Study

Further study is expected to conduct particularly in different application or by adding any other variables which have not been analyzed in this study and can use other measurement models to measure system implementation and scope of study is not necessarily be limited to one ministry.

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