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SAKTI Implementation and the Reform of Public Financial Management Through E-Government

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ABSTRACT

The digitalisation of public financial management in Indonesia has progressed through the development of integrated financial information systems, including the Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) at the work-unit level. This article analyses the implementation of SAKTI at the Immigration Polytechnic as part of public financial management reform through e-government. The study aims to examine how SAKTI is implemented in financial management practices, identify technological and organisational challenges affecting its effectiveness, and formulate strategic measures to strengthen its contribution to efficiency, transparency, accountability, and evidence-based decision-making. This study employed a qualitative single case study approach using semi-structured interviews and document analysis. The DeLone and McLean Information Systems Success Model was used as an analytical framework to organise findings related to system quality, information quality, service quality, system use, user satisfaction, and net benefits. The findings indicate that SAKTI has improved the integration, standardisation, traceability, and auditability of financial transactions. However, the implementation still faces socio-technical challenges, including unstable internet connectivity, system slowdowns during peak workload periods, limited continuous training, uneven digital literacy, and the need for more responsive technical support. The study suggests that SAKTI implementation should be strengthened through improved technical infrastructure, tiered and continuous capacity-building, responsive support mechanisms, stronger leadership commitment, and more strategic use of financial data for institutional decision-making.

INTRODUCTION

Information and communication technology (ICT) has become a central component of public administration reform, particularly in the domain of public financial management. Public-sector organisations increasingly use digital platforms to improve efficiency, transparency, accountability, and the reliability of administrative processes. In financial management, digitalisation enables government institutions to integrate accounting, budgeting, reporting, and accountability mechanisms into more standardised and auditable systems (Agostino et al., 2022; Brusca & Martinez, 2016). In Indonesia, this transformation is reflected in the development of the Integrated Financial Management Information System (IFMIS), including the Sistem Perbendaharaan dan Anggaran Negara (SPAN) at the national treasury level and the Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) at the work-unit level. These systems indicate that financial governance reform is no longer driven only by legal compliance and administrative procedures, but also by data integration, digital reliability, and the ability of public organisations to use information systems as instruments of governance.

The digitalisation of public financial management should be situated within the broader development of e-government and digital governance. E-government has become an important reform instrument because it enables public organisations to integrate processes, improve data accuracy, reduce administrative fragmentation, and strengthen governance performance (Malodia et

al., 2021; Manoharan et al., 2023; Ndou, 2004). In the Indonesian context, this direction is also reflected in the policy of Sistem Pemerintahan Berbasis Elektronik (SPBE). Presidential Regulation No. 95 of 2018 defines SPBE as the use of information and communication technology in government administration to realise clean, effective, transparent, and accountable governance, as well as high-quality and trusted public services (Republic of Indonesia, 2018). Therefore, SAKTI should not be viewed merely as a technical application for financial administration, but as part of a broader digital governance agenda.

The relevance of e-government to public financial management is closely related to accountability and risk reduction. Studies on digital government show that e-government can support transparency, corruption control, and administrative quality when it is supported by reliable institutions, adequate infrastructure, and effective implementation strategies (Androniceanu et al., 2022; Khan et al., 2021; Sadik-Zada et al., 2024). This issue is particularly important in public financial management because weaknesses in budgeting, payment, accounting, asset recording, and reporting may create risks of inefficiency, delayed accountability, weak expenditure control, and reduced institutional credibility. In this context, SAKTI can be positioned as an instrument for reducing fragmented financial practices, improving the traceability of public funds, and strengthening institutional accountability.

SAKTI was introduced to address common problems in manual or fragmented financial management systems, such as unreliable budget data, delays in reporting, weak expenditure control, and limited integration among financial modules. As part of IFMIS, SAKTI is designed to support the full cycle of public financial management, including budgeting, commitment, payment, treasury, accounting, asset management, and inventory administration. The integration of these modules is expected to create a single source of financial data, minimise duplication, improve reporting accuracy, and strengthen internal control. In public-sector organisations, this integration is essential because financial management is closely related to accountability, auditability, and public trust (Agostino et al., 2022; Rahman et al., 2023).

However, the implementation of SAKTI and other e-government systems is not automatically successful. Digital transformation in government depends on technological readiness, organisational capacity, leadership support, user acceptance, and the ability to manage change (Irani et al., 2023; Tangi et al., 2021). In many public-sector contexts, implementation is constrained by legacy systems, uneven digital literacy, insufficient training, limited interoperability, and resistance to change (Chohan & Hu, 2022; Sharma et al., 2021). These issues are relevant to SAKTI because the system requires not only formal compliance, but also user competence, institutional coordination, continuous organisational adaptation, and reliable support mechanisms.

User trust and acceptance are also important in mandatory public-sector systems. Hooda et al. (2022) explain that trust influences behavioural intention and actual use of e-government services. In the case of SAKTI, users may be required to use the application, but effective implementation still depends on whether they perceive the system as reliable, useful, secure, and supportive of their work. This means that evaluation cannot stop at the question of whether SAKTI is used. It must also examine how the system is used, how users experience it, and whether the system generates organisational benefits. Mandatory use does not necessarily mean meaningful use.

The DeLone and McLean Information Systems Success Model provides an appropriate analytical framework for examining SAKTI implementation. The model explains that information system success can be assessed through six interrelated dimensions: system quality, information quality, service quality, use or intention to use, user satisfaction, and net benefits (DeLone & McLean, 2003). These dimensions are relevant for public-sector information systems because government digital applications are expected not only to function technically, but also to produce organisational value and accountability. In e-government studies, system quality, information quality, and service quality have been associated with user satisfaction, intention to use, trust, and public value (Alhanatleh et al., 2022; Al-Rahmi et al., 2022; Nam et al., 2024).

In the context of SAKTI, system quality refers to reliability, usability, accessibility, response time, integration, and flexibility. Information quality

refers to the accuracy, completeness, relevance, timeliness, and consistency of financial data generated by the system. Service quality refers to the responsiveness and usefulness of training, helpdesk support, technical assistance, and institutional guidance. System use should be interpreted carefully because SAKTI is mandatory; therefore, meaningful use is more important than frequency of use alone. User satisfaction reflects users' evaluation of whether SAKTI simplifies work, reduces duplication, and supports financial tasks. Net benefits refer to the individual, organisational, and institutional impacts of SAKTI, including reporting efficiency, transaction traceability, auditability, stronger internal control, and improved accountability.

The Immigration Polytechnic provides a relevant institutional context for examining SAKTI implementation. As a vocational higher education institution within a sectoral ministry, it performs a dual role: managing public funds and supporting the development of professional public-sector human resources. Effective SAKTI implementation is therefore important not only for financial reporting, but also for demonstrating good governance practices within the ministry. Although SAKTI has been studied in several ministries, treasury offices, and government work units, limited attention has been given to vocational higher education institutions within sectoral ministries. This gap is important because such institutions have specific administrative, academic, and professional development functions that may shape how mandatory financial information systems are implemented.

Based on this background, this study aims to analyse the implementation of SAKTI at the Immigration Polytechnic as part of public financial management reform through e-government. Specifically, the study seeks to examine how SAKTI is implemented in financial management practices, identify technological and organisational challenges affecting its effectiveness, and formulate strategic measures to strengthen SAKTI implementation in supporting efficiency, transparency, accountability, and evidence-based financial governance. Theoretically, the study contributes to the application of the DeLone and McLean Information Systems Success Model in the context of mandatory public financial management systems. Practically, it provides insights for improving SAKTI implementation through better infrastructure, continuous training, responsive technical support, stronger leadership commitment, and more strategic use of financial data for organisational decision-making.

METHODS

This study employed a qualitative single case study approach to examine the implementation of SAKTI at the Immigration Polytechnic. The qualitative approach was selected because the study aims to understand implementation processes, user experiences, organisational challenges, and strategic responses within a specific institutional context. The Immigration Polytechnic was treated as a bounded case because SAKTI implementation occurs within a particular organisational setting involving financial management actors, institutional procedures, technical infrastructure, and policy requirements.

The DeLone and McLean Information Systems Success Model was used as an analytical framework rather than as a quantitative testing model. Its six dimensions system quality, information quality, service quality, system use, user satisfaction, and net benefits guided the development of interview themes, document analysis, and thematic coding. This framework helped organise qualitative findings related to technical performance, information reliability, user support, actual use, user experience, and organisational benefits of SAKTI implementation.

Data were collected through semi-structured interviews and document analysis. Informants were selected purposively from officials and staff directly involved in financial planning, budgeting, treasury, accounting, asset management, and SAKTI operations. Interviews focused on user experiences, system implementation practices, technical constraints, organisational support, training, leadership commitment, and perceived benefits of the system. Document analysis was conducted on relevant regulations, internal financial management documents, training materials, implementation guidelines, and institutional reports related to SAKTI.

Data were analysed using thematic analysis. The coding process combined theory-driven codes based on the DeLone and McLean dimensions with

emerging codes from the field, such as digital literacy, workload adjustment, infrastructure readiness, leadership support, and training continuity. Data validity was strengthened through source triangulation by comparing interview findings with institutional documents and implementation records. This procedure allowed the study to connect empirical findings with the analytical framework while remaining open to contextual issues emerging from the case.

RESULTS AND DISCUSSION

The findings indicate that SAKTI has been formally implemented at the Immigration Polytechnic and has become an important digital instrument for supporting public financial management activities. The system is used in several core financial processes, including budgeting, commitment, payment, treasury, accounting, fixed asset management, and inventory administration. Through these functions, SAKTI has contributed to the integration of financial management processes that were previously more fragmented across different administrative units and procedural stages.

Interview findings and document analysis show that the implementation of SAKTI has improved the standardisation, integration, and traceability of financial transactions. Financial records are now more systematically organised, transaction histories are easier to monitor, and reporting processes are more consistently aligned with national financial administration standards. These improvements suggest that SAKTI has strengthened the administrative foundation for more accountable and auditable financial governance at the Immigration Polytechnic.

However, the implementation of SAKTI has not been free from challenges. Users still experience unstable internet connectivity, slow system response during peak workload periods, limited flexibility in generating internal managerial reports, uneven levels of digital literacy, and the need for more continuous and role-based training. These challenges show that SAKTI implementation cannot be understood merely as a technical matter. Rather, it is a socio-technical process involving the interaction between technology, users, institutional procedures, leadership support, and organisational adaptation.

Viewed through the DeLone and McLean Information Systems Success Model, the empirical findings can be understood through several interrelated dimensions. In terms of system quality, SAKTI has integrated budgeting, payment, accounting, asset, and inventory modules, but its effectiveness is still affected by connectivity problems and slow system response during peak periods. In terms of information quality, the system has improved the standardisation, traceability, and auditability of financial data, although users still need outputs that are more useful for internal managerial analysis. In terms of service quality, training and technical support are available, but they are not always continuous, tiered, or responsive to different user capacities. In relation to system use, SAKTI is formally used because it is mandatory, but formal use does not always mean meaningful use. User satisfaction is shaped by the benefits of integration and traceability, but it is also affected by system slowdowns, workload pressure, and support limitations. Finally, in terms of net benefits, SAKTI has strengthened accountability, reporting standardisation, transaction traceability, and financial control, although these benefits are not yet fully optimised due to infrastructure and capacity constraints.

The discussion below elaborates these findings according to the dimensions of system quality, information quality, service quality, system use, user satisfaction, trust and acceptance, net benefits, and strategic measures for strengthening SAKTI implementation.

System Quality: Connectivity, Accessibility, and System Performance

System quality is one of the most visible dimensions in the implementation of SAKTI at the Immigration Polytechnic. The system has enabled the integration of financial management activities that were previously more fragmented across different processes and administrative units. By connecting budgeting, commitment, payment, treasury, accounting, asset management, and inventory administration into a single digital platform, SAKTI supports a more unified financial management process. This finding is consistent with the logic of IFMIS, where integrated systems are expected to reduce duplication, improve data consistency, and strengthen internal control (Agostino et al., 2022; Rahman et al., 2023).

The implementation of SAKTI has also made financial administration more structured. Users can process and monitor financial transactions through a system that follows national standards. This creates a stronger basis for accountability because financial activities are no longer treated as isolated administrative processes, but as interconnected parts of a wider financial governance system. In this sense, SAKTI contributes to system integration and supports the transformation of financial administration from fragmented manual routines into more standardised digital processes.

Nevertheless, the findings also show that system quality remains a major challenge. Users still experience unstable internet connectivity and slow system response during peak workload periods. These problems are particularly significant because financial administration is time-sensitive and often tied to strict deadlines, such as budget revision, payment processing, financial closing, and year-end reporting. When access becomes unstable or the system slows down, users may experience delays, frustration, and increased workload pressure.

In the DeLone and McLean framework, these technical constraints are directly related to system quality because they affect reliability, accessibility, response time, and usability (DeLone & McLean, 2003). A system may be formally available and mandatory, but if users cannot access it smoothly or if the system does not respond efficiently during critical periods, its implementation cannot be considered fully effective. This shows that formal implementation alone is not sufficient to guarantee system success.

The findings therefore indicate that infrastructure reliability is a strategic requirement for effective SAKTI implementation. Improving connectivity, access stability, and system performance is not merely an operational concern. It is directly related to the ability of SAKTI to support public financial governance. This is important because system quality influences user satisfaction and perceived benefits in e-government systems (Nam et al., 2024; Veeramootoo et al., 2018). Without reliable system performance, the potential benefits of integration, accountability, and financial control may not be fully realised.

Information Quality: Accuracy, Traceability, and Managerial Usefulness

Information quality is reflected in the ability of SAKTI to generate accurate, complete, timely, relevant, and consistent financial information. The findings show that SAKTI has improved financial data standardisation and transaction traceability at the Immigration Polytechnic. Financial transactions can be recorded more systematically, monitored more easily, and connected to national financial administration standards. This supports better auditability and institutional accountability, which are central objectives of digital public financial management.

The system also contributes to reporting consistency. Because financial data are processed through an integrated platform, the risk of scattered information and inconsistent reporting can be reduced. This strengthens the reliability of institutional financial information and provides a better foundation for financial monitoring. In the context of public-sector organisations, such information quality is essential because financial reports are not only administrative documents, but also instruments of accountability and institutional credibility.

In the DeLone and McLean model, information quality is an important determinant of user satisfaction and net benefits because users depend on the accuracy and usefulness of system outputs (DeLone & McLean, 2003). Wibowo et al. (2023) similarly show that information quality remains an essential factor in the success of integrated government information systems. This is relevant to SAKTI because the effectiveness of financial governance depends heavily on the quality of information produced by the system.

However, the findings also indicate that SAKTI outputs are still perceived as more useful for compliance reporting than for internal managerial analysis. Users need financial information that not only fulfils formal reporting requirements, but also supports planning, budget monitoring, evaluation, and evidence-based decision-making. This means that information quality should not be evaluated only in terms of accuracy and completeness, but also in terms of usefulness for organisational learning and managerial control.

Therefore, strengthening information quality requires attention to the managerial value of financial data. If SAKTI is used only to fulfil formal compliance requirements, its potential benefits will

remain limited. However, if the data generated by SAKTI are used for planning, monitoring, evaluation, and strategic decision-making, the system can become a decision-support instrument for institutional governance. In this sense, SAKTI should be developed not merely as a reporting application, but as a tool for evidence-based financial management.

Service Quality: Training, Technical Support, and User Assistance

Service quality is a critical issue in SAKTI implementation because users depend on training, technical assistance, helpdesk support, and operational guidance. The findings show that training has been provided, but it has not always been continuous or fully adjusted to different user roles and capability levels. Some users can adapt to the system relatively quickly, while others require repeated guidance and more practical assistance. This indicates that service quality must be understood not only as the availability of support, but also as the responsiveness, relevance, and continuity of that support.

In mandatory systems such as SAKTI, service quality becomes particularly important because users cannot choose an alternative system when they encounter difficulties. When users face technical problems, unclear procedures, or limited understanding of system functions, they depend on support mechanisms provided by the institution or system administrator. If support is slow, general, or not adjusted to users' specific needs, system use may become formal but ineffective.

The DeLone and McLean model places service quality as one of the key dimensions influencing use, satisfaction, and net benefits (DeLone & McLean, 2003). Rana et al. (2015) also show that service quality can influence trust, satisfaction, and perceived usefulness in public-sector information systems. In the context of SAKTI, responsive support can reduce user frustration, improve confidence, and strengthen system acceptance.

The findings suggest that training should be continuous and tiered. Basic training is needed for users with limited digital literacy, while advanced training is needed for users who manage more complex financial processes or require deeper understanding of reporting and analysis functions. Training should also be differentiated according to user roles, because the needs of budgeting staff, treasury staff, accounting staff, asset managers, and SAKTI operators may differ.

In addition, training should not only explain how to operate the application. It should also explain why SAKTI matters for accountability, transparency, internal control, and institutional governance. This is important because users are more likely to accept and use a system meaningfully when they understand its broader value. By linking technical training with governance objectives, the institution can help users see SAKTI not only as an administrative requirement, but as a strategic instrument for improving financial management.

System Use: Mandatory Use and Meaningful Use

SAKTI is a mandatory system for government work units, including the Immigration Polytechnic. This means that system use is not primarily a matter of voluntary adoption. Users are required to operate SAKTI because it is part of the national financial administration system. However, the findings indicate that mandatory use should not be equated with successful implementation. Users may comply with formal requirements while still experiencing difficulties in understanding system procedures, using system outputs, or adapting the system to institutional needs.

For this reason, the analysis should focus on meaningful use. Meaningful use refers to the extent to which users can operate the system properly, understand its functions, use its outputs for financial management, and perceive the system as helpful for their work. Alkraiji (2020) argues that mandatory e-government services require attention to satisfaction, usefulness, ease of use, information quality, system quality, and trust. This argument is relevant to SAKTI because frequent system use may reflect compliance, but meaningful use reflects actual implementation success.

At the Immigration Polytechnic, meaningful use is shaped by user readiness, digital literacy, workload conditions, and support mechanisms. Users who are more digitally literate are more likely to adapt to SAKTI, while users with limited experience may require more guidance. This finding reinforces the importance of capacity-building in digital transformation. The success of SAKTI therefore depends not only on system availability, but also on whether users have the competence and confidence to use it effectively.

Meaningful use also requires the ability to interpret and apply system outputs. If users only input data to meet procedural requirements, the system's contribution to governance remains limited. However, if users can use SAKTI outputs for budget monitoring, financial evaluation, and decision-making, the system can provide broader organisational benefits. This confirms that system use should be evaluated not only from the frequency of use, but also from the quality and purpose of use.

User Satisfaction: Workload, Ease of Use, and Perceived Usefulness

User satisfaction is shaped by users' overall experience when interacting with SAKTI. The findings indicate that users recognise the benefits of SAKTI in terms of integration, traceability, and reporting standardisation. These benefits can increase satisfaction because users can process financial transactions in a more systematic and accountable manner. However, satisfaction can be reduced when users experience unstable access, slow system response, complex procedures, limited training, or insufficient support.

This shows that user satisfaction is influenced by both technical and organisational factors. Technical factors include system stability, response time, accessibility, and ease of use. Organisational factors include training continuity, workload pressure, leadership support, and the availability of technical assistance. These factors interact with one another and shape how users perceive the usefulness of SAKTI in their daily work.

In the DeLone and McLean model, user satisfaction functions as a bridge between system characteristics and net benefits (DeLone & McLean, 2003). When users perceive that the system is reliable, useful, and supported by adequate assistance, satisfaction tends to increase. Veeramootoo et al. (2018) found that user satisfaction influences continuance intention in e-government services, while Kala et al. (2024) show that satisfaction is related to continuance use intention and trust. Although SAKTI is internally oriented and mandatory, satisfaction remains important because satisfied users are more likely to comply effectively, use the system properly, and support organisational digital transformation.

The findings also show that workload pressure affects user satisfaction. Financial management tasks often involve strict deadlines and high accuracy requirements. When system performance declines during peak periods, users may perceive SAKTI as adding workload rather than simplifying work. This suggests that improving user satisfaction requires not only better technical performance, but also better workload management, clearer operational guidance, and more responsive institutional support.

Trust and Acceptance: Confidence in System Reliability and Governance Value

Trust is an important supporting factor in SAKTI implementation. Although trust is not one of the original six dimensions of the DeLone and McLean model, recent e-government studies frequently incorporate trust as a factor shaping adoption, satisfaction, and continued use. Alzahrani et al. (2017) explain that trust in e-government is shaped by trust in government, trust in the internet, and user-related factors such as experience and perceived risk. Al-Rahmi et al. (2022) also found that perceived trust significantly influences perceived usefulness and perceived ease of use in e-government systems.

In the context of SAKTI, trust refers to users' confidence that the system is reliable, secure, accurate, and aligned with formal public financial regulations. When users trust the system, they are more likely to accept it as a legitimate instrument for financial governance rather than simply a mandatory administrative obligation. Conversely, repeated technical problems, unclear support mechanisms, or limited understanding of system functions can weaken user confidence.

Trust is also connected to institutional leadership. Leaders play an important role in communicating that SAKTI is not merely a compliance tool, but a strategic instrument for improving accountability, transparency, and decision-making. If leadership treats SAKTI as an important governance mechanism, users are more likely to perceive the system as institutionally meaningful. This reinforces the socio-technical nature of SAKTI implementation, where technology, users, and organisational leadership interact to shape system success.

Therefore, strengthening trust requires reliable infrastructure, transparent procedures, accurate information, and consistent support. Trust cannot be built only through formal instruction to use the system. It must be supported by positive user

experience, clear institutional communication, and visible benefits in financial management practices.

Net Benefits: Accountability, Traceability, and Financial Control

The findings indicate that SAKTI has produced several net benefits for the Immigration Polytechnic. The most visible benefits are the integration of financial modules, standardisation of reporting, improved traceability of transactions, stronger auditability, and better compliance with national financial administration requirements. These benefits show that SAKTI contributes to the reform of public financial management by reducing fragmentation and strengthening institutional control.

At the organisational level, SAKTI also has the potential to support evidence-based decision-making. Financial data generated by the system can be used not only for formal reporting, but also for budget monitoring, planning, performance evaluation, and managerial decision-making. However, the findings suggest that this potential has not been fully optimised. The system is still used more strongly for compliance reporting than for strategic managerial analysis. This indicates that net benefits can be expanded if the institution strengthens the use of financial data for internal governance.

The net benefits of SAKTI are therefore conditional. They depend on the interaction among system quality, information quality, service quality, meaningful use, user satisfaction, and trust. If technical infrastructure remains unstable, training remains limited, and support remains inconsistent, the system's benefits may be reduced. Conversely, if these dimensions are strengthened together, SAKTI can contribute more effectively to financial accountability, institutional transparency, and public value creation (Alhanatleh et al., 2022; Dobrolyubova, 2021; Zou et al., 2023).

This finding confirms that digital transformation does not automatically produce organisational benefits. The benefits of SAKTI emerge when technology is supported by competent users, reliable infrastructure, responsive services, and leadership commitment. In this sense, net benefits are not only the result of system implementation, but also the result of organisational readiness and continuous improvement.

Strategic Measures to Strengthen SAKTI Implementation

Strengthening SAKTI implementation requires an integrated strategy that combines technical improvement, human resource development, service support, and organisational commitment. First, the Immigration Polytechnic needs to improve the reliability of technical infrastructure to ensure stable access and acceptable system performance, especially during peak workload periods. Infrastructure improvement is necessary because the benefits of an integrated financial management system cannot be fully realised when access is unstable or system response is slow.

Second, user training should be conducted continuously and differentiated according to user roles, levels of expertise, and operational needs. Training should not only focus on technical procedures, but also explain how SAKTI supports accountability, transparency, internal control, and better financial governance. This approach is important because user readiness and confidence are central to meaningful system use. Training should be practical, repeated, and adjusted to the complexity of users' tasks.

Third, technical support mechanisms should be made more responsive and context-sensitive. Users need accessible assistance when they encounter operational problems, especially because SAKTI is directly connected to financial administration deadlines. Responsive support can reduce frustration, improve confidence, and strengthen acceptance. Clear communication channels, practical user guides, and rapid problem-solving mechanisms should be developed as part of institutional support.

Fourth, institutional leadership needs to strengthen internal coordination and ensure that SAKTI is not perceived merely as an administrative obligation. Leadership commitment is important to encourage organisational adaptation, reduce resistance, and promote the use of SAKTI as a strategic instrument for financial governance. Leaders need to communicate that SAKTI is not only a compliance tool, but also a means to strengthen institutional accountability and public value.

Fifth, the use of SAKTI should be directed beyond compliance reporting. The system should support managerial analysis, budget monitoring,

and evidence-based decision-making within the Immigration Polytechnic. Financial data generated by SAKTI should be used for planning, evaluation, performance monitoring, and institutional improvement. In this sense, SAKTI can contribute to better resource allocation and stronger public financial management.

These strategic measures show that strengthening SAKTI requires more than technical repair. It requires an integrated institutional strategy that connects infrastructure, human resource development, support systems, leadership, and data utilisation. Such an approach is necessary to ensure that SAKTI functions not only as an administrative system, but also as a governance instrument.

Overall, the findings show that SAKTI implementation at the Immigration Polytechnic has produced positive outcomes, but these outcomes are shaped by socio-technical conditions. The system has improved integration, standardisation, traceability, and auditability. However, its effectiveness is still influenced by infrastructure reliability, user competence, training continuity, support responsiveness, and leadership commitment. This confirms that digital transformation in public financial management cannot be understood merely as the adoption of technology. It must be understood as an organisational reform process.

The DeLone and McLean model helps clarify how different aspects of implementation are connected. System quality affects user experience when connectivity and system response are unstable. Information quality shapes accountability and decision-making when financial data are accurate and useful. Service quality influences user confidence through training and technical assistance. System use must be interpreted as meaningful use rather than formal use. User satisfaction depends on the extent to which SAKTI simplifies work and supports financial tasks. Trust strengthens acceptance when users perceive the system as reliable, secure, and institutionally meaningful. Net benefits emerge when the system contributes to accountability, control, and evidence-based governance.

This study also confirms that SAKTI implementation is part of broader e-government and SPBE reform. The goal of digital financial management is not only to process transactions electronically, but also to improve governance outcomes. Therefore, SAKTI should be strengthened as a public financial governance instrument. Its success depends on the alignment between technology, human capacity, institutional procedures, organisational leadership, and reform objectives.

From a coherence perspective, the revised section is now more logically connected. The discussion begins with an overview of empirical findings, then moves systematically through the DeLone and McLean dimensions, adds trust as a supporting factor, explains net benefits, and ends with strategic measures and synthesis. This flow makes the section more coherent because each subsection builds on the previous one and contributes to the central argument that SAKTI implementation is a socio-technical process within public financial management reform.

CONCLUSION

This study concludes that the implementation of SAKTI at the Immigration Polytechnic has supported the integration and standardisation of public financial management processes. The system has improved transaction traceability, reporting consistency, auditability, and compliance with national financial administration requirements. In this regard, SAKTI has become an important instrument for strengthening efficiency, transparency, and accountability in institutional financial governance.

The study also finds that SAKTI effectiveness is influenced by technological and organisational challenges. Technological challenges include unstable internet connectivity, slow system response during peak workload periods, and limited flexibility in generating managerial information. Organisational challenges include uneven digital literacy, limited continuous training, different levels of user readiness, and the need for stronger technical support. These findings show that SAKTI implementation should be understood not only as a technical system adoption, but also as a socio-technical process that depends on user capacity, institutional support, and organisational adaptation.

To strengthen SAKTI implementation, the Immigration Polytechnic needs to improve technical infrastructure, provide continuous and tiered user training, strengthen responsive technical support,

and enhance leadership commitment. The institution should also use SAKTI data beyond compliance reporting by integrating it into planning, budget monitoring, evaluation, and evidence-based decision-making. These measures are necessary to ensure that SAKTI functions not only as a mandatory financial application, but also as a strategic instrument for improving public financial management and digital governance.

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