

ANALYSIS THE EFFECTIVENESS OF MANAGING STATE-OWNED ASSETS USING SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*) at BALAI BESAR PELAKSANAAN JALAN NASIONAL JAWA TENGAH - D. I. YOGYAKARTA

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Abstract: *State-owned assets under the management of ministries or government institutions must be managed in an effective and efficient way. The effectiveness of state-owned assets management is expected to positively impact the performance, particularly in supporting operational activities that contribute to the implementation of public welfare programs. This study research is discussing about management procedures of state-owned assets specifically fixed asset classification using the SAKTI (Sistem Aplikasi Keuangan Tingkat Instansi), the obstacles encountered during implementation, also evaluates the effectiveness of state-owned assets management through an internal control system assessment and an evaluation of officer abilities to applicable regulations. The research employs a descriptive method, with data collected through questionnaires, observations, and documentation. The findings indicate that the state-owned assets management specifically fixed asset classification using the SAKTI (Sistem Aplikasi Keuangan Tingkat Instansi) has been conducted effectively, although certain aspects remain that require further improvement.*

Keyword: *Accounting, State-Owned Assets, Fixed Assets Management, Internal Control System, SAKTI.*

INTRODUCTION

The differences between public sector accounting and commercial sector accounting causes any differences in their implementation. One of the differences are some accounts that more specific on public sector accounting, such as state-owned assets. State-owned assets defined as all assets owned by the government purchased from state budget. State-owned assets are owned by the government organizations and plays a vital role in supporting operational activities. A good

management of state-owned assets can provide good public services and prevents mismanagement. All of the government organizations have a responsibility to manage the state-owned assets optimally, effectively, and efficiently.

The Indonesian government has undergone significant changes with the addition of 14 new ministries and 4 new coordinating ministries. It has impacted the management of state-owned assets and budget allocation. To encounter these

challenges, the Indonesian government has issued Minister of Finance Regulation Number 90 of 2024 about Procedures for Implementing Budget and Asset Utilization during Transition Periods. This regulation contains about state-owned assets management must be prioritized also conducted to well-documented and transfer of state-owned assets use must be done after the financial report audited is completed. The regulation aims to ensure that state-owned assets management runs smoothly, supports national development goals, also maintains accountability and transparency in budget and assets utilization.

The largest nominal of state-owned assets in government organizations owned by Ministry of Public Works and Public Housing which is now divided into Ministry of Public Works and Ministry of Housing and Settlement. The amount of state-owned assets that owned by Ministry of Public Works allows for bigger risk to manage optimally, effectively, and efficiently. Based on the results of the Audit Board of Indonesia's examination in the period of 5 years, reports on the management and administration of state-owned assets submitted to the public are often not optimal. This is due to the prolonged settlement of state-owned assets problems at the Ministry of Public Works and Housing. However, the new regulation of the ministry will increase more challenge for the ministry at the beginning. It needed more special action and adaptation to make sure the state-owned assets that divided from the 1

ministry into 2 different ministries. This issue must be followed up and each unit under the ministry is responsible for implementing regulations, guidance, supervision, and coordination of state-owned assets management.

The most important infrastructure that supporting the national economic stability is road. Safety roads are essential to connecting between different areas. It was the government responsibility to provide good public services. Based on their status, the roads are divided by their government ownership. There are district roads, city roads, province roads, and national roads. Balai Besar Pelaksanaan Jalan Nasional is an integrated service unit in Ministry of Public Works under the Directorate General of Highways authority and divided into several units, with one of them is Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta. Through its 9 work units, Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta is responsible for the construction and supervision of roads in its area of authority. State-owned assets that managed by Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta consist of inventories and fixed assets. All these things are crucial, so the effective management is very important.

The government has made various efforts to enhance the effective management of state-owned assets, including developing supporting systems. In 2019, the government introduced a system named SAKTI (*Sistem Aplikasi*

Keuangan Tingkat Instansi) to integrates various functions such as budgeting, disbursement, revenues, finance management, liability, also state-owned asset. Final reporting results prepared by this system also complete and interconnected to central government. This system still requires a harmony from the system and internal administrator. Internal administrator abilities were important to operate the system. It will ensure the applicable regulations and consistency of field activities, also the reported data. The effectiveness of state-owned assets management can lead to transparent and accountable financial reporting outcomes. Like any system developed, there are likely many shortcomings that can be improved. The management of state-owned assets through SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*) is generally considered good, particularly in terms of efficiency and accountability. However, its implementation still needs to be continuously improved, especially regarding the utilization of technology and human resource training.

Based on the description above, the author is interested in conducting research to analyze the effectiveness of managing state-owned assets using SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*) at Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D.I. Yogyakarta with focusing on fixed assets classification and research approach through internal control system and suitability of applicable regulations on all officer.

Literature Review

Public Sector Accounting

According to Etty Gurendrawati et al (2024:1), "Unlike commercial sector accounting, public sector accounting can be referred to as accounting for public fund management". The characteristics of public sector accounting are affected by government structure, type of services, and budget monitoring purposes. The scope of public sector accounting is all of organizations that using public funds. Public sector accounting has regulatory stages in their execution cycle, including planning, budgeting, implementing, goods and services providing, also accountability reporting. In practice of public sector accounting must be based on the 1945 Constitution of Republic Indonesia Article 23 that written "The State Budget of income and expenditure as a form of the management of state finances shall be stipulated every year by a law and shall be executed transparently and responsibly for the optimal welfare of the people".

Public sector accounting divided into social accounting and government accounting. Social accounting is a specialized branch of accounting for non-profit organizations that serve the national economy. Specifically for social accounting follows the Financial Accounting Standards Interpretation Number 35 about Financial Reporting for Non-Profit Oriented Entities issued by Indonesian Financial Accounting Standards Board. While, government accounting or it can be called public accounting refers to the accounting

practices used by government entities to report financial information to stakeholders. It based on Government Accounting Standards as regulated by Government Regulation Number 71 of 2010. In practice of government accounting, it reclassified into central government accounting and local government accounting that included provincial government and regency or city government.

The more government spend for budget it will cause bigger responsibility to show transparency and accountability. The first national balancing report in Indonesia was issued in 1948 and needs to be continuously made every period until now. State finance can be defined as the management and administration of all financing from and for the state. State finances must be presented completely and accurately. The state financial report is prepared in an integrated government entity.

Internal Control System

In reference to Munifah (2023:23), "Internal control system in organization is the organizational structure, methods, and all actions that coordinated to protecting the assets, monitoring the accuracy and reliability data, also helping to increase efficiency and encourage compliance with organization management policies". The internal control system according to AICPA (American Institute Certified Public Accounting) define also emphasizes on organizational structure and tools. Further explained by COSO (Committee

of Sponsoring Organizations of the Treadway Commission), part of the internal control system is operation, reporting, and compliance. While, based on Audit Standards Section 315, "Internal control is a process effected by an entity's board of directors, management, and other personnel that designed to provide reasonable assurance regarding the achievement of the following three classes of objectives consists of reliability of financial reporting, effectiveness and efficiency of operations, also compliance with applicable laws and regulations".

Internal control system consists of control environment, risk assessment, control activities, information communication, and monitoring. All components are interconnected with each other. Control environment sets the tone of an organization, introducing the control awareness to all members, providing discipline and structure. Risk assessment is the entity's identification and analysis of risks relevant to achieving organizational goals which provides for determining risk management. Control activities are procedures and policies are designed to ensure all work units in implementing all the instructions. Information communication can be defined as identification, capture, and exchange of information in a format and timeframe that enables people to carry out their responsibilities. Monitoring is the process that determines the quality of internal control performance over time.

State-Owned Assets

Based on Government Regulation Number 28 of 2020 about Management of State-Owned Assets, "State-owned assets are assets that acquired through the State Budget or other legitimate acquisitions". State-owned assets managed or used by authorized also responsible officials to determine policies and guidelines. The nominal value of state-owned assets also will appear in the financial report. So, the accuracy of the state-owned assets determined the financial report.

Based on type, state-owned assets consist of current assets, fixed assets, and other assets. Based on ownership status, State-owned assets consist of capitalizable assets and non-capitalizable assets. Based on the purpose, state-owned assets consist of operational assets, public assets, and utilized other parties assets. Based on the codification, state-owned assets consist of classification, sector, group, sub-group, and sub-sub-group.

The procedure of state-owned assets management includes planning and budgeting, acquisition, optimizing, security and maintenance, post-acquisition assessment, disposal, administration, destruction and removal, also supervision and control.

SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*)

Based on Minister of Finance Regulation Number 158 of 2023 about SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*) Implementation, "SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*) is a system that

integrates the planning and budgeting process, implementation, and accountability of state revenue and expenditure budgets in government agencies, which is part of the state financial management system". There are 3 important roles that aims to ensure that there are checks and balances in financial management in the work unit. They responsible for ensuring the accuracy and validity of data in the SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*), which consist of operator, validator, and approver.

SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*) consists of online and offline systems. For make it easier to use, there are technical instructions reporting modules including administration module, reference module, work plan and budget synchronization module, budgeting module, commitment module, treasurer module, payment module, inventory module, fixed asset module, receivables module, also accounting and reporting module.

RESEARCH METODOLOGY

The data collection that used on this research consist of questionnaire, observation, documentation, and literature study. The questionnaires were distributed to 35 respondents consisting of staff and heads of sub-sections who manages the state-owned assets in 10 work units Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta. The questionnaire consists of closed-ended questions with a likert scale 1 to 4 about the effectiveness managing

state-owned assets through internal control system and closed-ended questions with a guttman scale about knowledge of state-owned assets also suitability of applicable regulations. The observation includes observing the procedures in managing state-owned assets through the SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*), which was conducted from 14 May 2025 to 16 May 2025. The documentation consists of analyzing the results of questionnaires and observations in relation to regulations for managing state-owned assets through the SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*). The literature study in this research includes learning from books on public sector accounting, operational regulations for Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta, and modules in managing State-Owned Assets through the SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*).

On this research, the descriptive quantitative method mostly used to analyze the data to measure on officer abilities and the effectiveness of managing state-owned assets using SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*) at Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta, with the following steps:

- Rechecking the collected data.
- Tabulating questionnaire data.
- Calculating the average score and percentage of each question item.

- Calculating the interval from the scores using Formula 1, with the results on Formula 2, and Formula 3.

Formula 1. Formula Interval Calculating for Interpretation Table

$$I = \frac{Max - Min}{C}$$

I : Interval
Max : Maximum Score
Min : Minimum Score
C : Category

Source: Widyarti, Heni (2000:36)

Formula 2. Interval Calculating for Interpretation Internal Control System Questionnaire Results

$$I = \frac{4 - 1}{4} \\ = 0,75$$

Source: Processed Primary Data, 2025

Formula 3. Interval Calculating for Interpretation Officer Abilities Questionnaire Results

$$I = \frac{10 - 0}{4} \\ = 2,5$$

Source: Processed Primary Data, 2025

- Arranging the class of interpretation from interval calculating using Formula 4, with the results on Formula 5 and Formula 6.

Formula 4. Formula Arranging the Interval for Interpretation

$LC\ I1 = Min$
 $UC\ I1 = LC\ I1 + (I - 0,01)$
 $LC\ I2 = UC\ I1 + 0,01$
 $UC\ I2 = LC\ I2 + (I - 0,01)$
 $LC\ I3 = UC\ I2 + 0,01$
 $UC\ I3 = LC\ I3 + (I - 0,01)$
 $LC\ I4 = UC\ I3 + 0,01$
 $UC\ I4 = LC\ I4 + (I - 0,01)$

Source: Widyarti, Heni (2000:36)

Formula 5. Arranging Calculation the Interval for Interpretation Internal Control System Questionnaire Results

$$\begin{aligned}
 LC\ I1 &= 1 \\
 UC\ I1 &= 1 + (0,75 - 0,01) \\
 UC\ I1 &= 1,74 \\
 LC\ I2 &= 1,74 + 0,01 \\
 LC\ I2 &= 1,75 \\
 UC\ I2 &= 1,75 + (0,75 - 0,01) \\
 UC\ I2 &= 2,49 \\
 LC\ I3 &= 2,49 + 0,01 \\
 LC\ I3 &= 2,50 \\
 UC\ I3 &= 2,50 + (0,75 - 0,01) \\
 UC\ I3 &= 3,24 \\
 LC\ I4 &= 3,24 + 0,01 \\
 LC\ I4 &= 3,25 \\
 UC\ I4 &= 3,25 + 0,75 \\
 UC\ I4 &= 4,00
 \end{aligned}$$

Source: Processed Primary Data, 2025

Formula 6. Arranging Calculation the Interval for Interpretation Officer Abilities Questionnaire Results

$$\begin{aligned}
 LC\ I1 &= 0 \\
 UC\ I1 &= 0 + (2,50 - 0,01) \\
 UC\ I1 &= 2,49 \\
 LC\ I2 &= 2,49 + 0,01 \\
 LC\ I2 &= 2,50 \\
 UC\ I2 &= 2,50 + (2,50 - 0,01) \\
 UC\ I2 &= 4,99 \\
 LC\ I3 &= 4,99 + 0,01 \\
 LC\ I3 &= 5,00 \\
 UC\ I3 &= 5,00 + (2,50 - 0,01) \\
 UC\ I3 &= 7,49 \\
 LC\ I4 &= 7,49 + 0,01 \\
 LC\ I4 &= 7,50 \\
 UC\ I4 &= 7,50 + 2,50 \\
 UC\ I4 &= 10,00
 \end{aligned}$$

Source: Processed Primary Data, 2025

- f. Making an indicator for each interpretation class.
- g. Inputting the data into a frequency distribution table according to class.
- h. Making a conclude from the frequency distribution table.

The descriptive qualitative analysis method is also used to describe on procedure of managing state-owned assets using SAKTI (*Sistem*

Aplikasi Keuangan Tingkat Instansi) at Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta and the existing obstacles also the solution.

The data that has been analyzed need to presented using descriptive method to the situation at Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta in overview organization also in managing state-owned assets using SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*).

CONCLUSION

All of state-owned assets management procedures at Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta are now conducted digitally through the SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*), replacing previous manual methods. The management workflow especially on fixed assets including acquisition, monitoring, and reporting. On this reporting is divide into asset's condition report also asset's report that including depreciation report and asset's position report on balance sheet. Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta during the 2024 fiscal year can be concluded that the overall management process was conducted in accordance with applicable regulations, despite several administrative and operational challenges.

Based on 35 respondents, consisting from 27 state-owned assets management officers and 8 financial team leaders from all work units at Balai Besar

Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta the results obtained were that the management of state-owned assets on fixed assets classification through the use of SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*) and assessed using the internal control system has been implemented very effectively with some improvements being made in control activities aspect especially training and development and more participation for the officer on risk assessment.

Based on 27 respondents from state-owned assets management officers from all work units at Balai Besar Pelaksanaan Jalan Nasional Jawa Tengah - D. I. Yogyakarta can be conclude that the most of officer have the ability to manage the state-owned assets especially fixed assets classification using SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*) and to implementing applicable rules and regulations. However, regular training and development is still required, especially for new officers.

The methods that can be use by the officer to handle it consist of establishing an equal and efficient distribution of tasks, learn autodidactically by sharing with fellow officers from different agencies but using the same SAKTI (*Sistem Aplikasi Keuangan Tingkat Instansi*), also wait for the system to improve while re-logging in periodically and temporarily do manual recording.

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