

The Influence of the Implementation of the Institutional-Level Financial Application System (SAKTI) and Human Resource Competence on Budget Implementation Performance with Good Governance as a Moderating Variable

(A Survey at BLU Special Hospitals Under the Ministry of Health)

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Abstract: This study was conducted to determine budget performance in five government hospitals selected as research subjects. The influence of SAKTI implementation and human resource competency can explain the strengthening of the direct influence and the effects that arise after good government governance acts as a moderator. Questionnaires were distributed to emphasize the objectivity of the statements of 100 respondents from five different government hospitals, using a quantitative, descriptive, and associative approach. Model evaluation was conducted through reflective relationship testing with partial least squares-based structural equation modeling (PLS-SEM) using the SmartPLS statistical application. The results indicate that SAKTI implementation and human resource competency each have a positive and significant influence on budget performance. Furthermore, the role of good government governance can moderate each variable on budget execution performance, with a positive and significant influence.

Keywords: SAKTI Implementation; Human Resource Competency; Budget Performance; Good Government Governance.

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I. INTRODUCTION

Digital transformation in the public sector is a critical element in global efforts to improve efficiency, accountability, and transparency in government services. Based on a report from the World Bank (2023), digitalization in the public sector can increase budget efficiency by up to 25% in developing countries. Indonesia also took this step by strengthening the government's financial information system.

The budget functions as an annual development plan and as a guideline in carrying out government tasks. Therefore, the budget must be accountable. The budget is a measuring tool for accountability for the Government's performance.

Efficient budget management is not just about keeping numbers, but also includes the stages of planning, implementation, and financial supervision to ensure that the

allocated funds are used optimally according to the needs and order of priorities. Seeing the phenomenon of state objectives where the budget is used for the welfare of the community effectively and efficiently, the Ministry of Finance through the Directorate General of Treasury (DJPb) sets rules for measuring the performance of budget implementation, which includes conformity to planning, effectiveness of budget implementation, efficient budget implementation and compliance with regulations. And this rule is socialized as a Budget Implementation Performance Indicator (IKPA), IKPA functions as a tool to measure the quality of budget implementation that can be published in order to encourage behavior change in state financial management (Buana & Widiatmoko, 2019).

To support the implementation of the agency's budget, the Ministry of Finance through the DGTB develops information technology through applications such as the

Satker Application System (SAS) related to submissions from Commitment Making Officials (PPK) to Payment Order Signing Officials (PPSPM), e-SPM applications related to the submission of Payment Orders (SPM) to the State Treasury Service Office (KPPN), Accrual-Based Agency Accounting System Application (SAIBA) to record transactions finance, the Application of the Treasurer of the Agency Report System (SILABI) for the Treasurer, the Application of the Management and Accounting Information System of State Property (SIMAK BMN) to record assets and the Application of Inventory to record Inventories. However, in the course of technology development, various problems arise that must be faced due to manual or separate system changes. So that problems arise that include unreliability and delays in revenue and expenditure data ranging from planning, and supervision, as well as budget reporting to expenditure control which has an impact on overall budget management, while according to Diamond and Khemani (Amriani & Iskandar, 2019) good governance is obliged to provide reliable, timely and relevant financial information. Trustworthy financial information is information that can be accounted for its use and in accordance with the plan. This information shows whether or not the budget implementation is running.

To make it easier for users of this information, DGTB developed an integrated application system that is part of the Integrated Financial Management Information System (IFMIS) for all work units (satker) of Central Government Agencies throughout Indonesia that manage the State Revenue and Expenditure Budget (APBN), namely the Agency-Level Financial Application System (SAKTI). The development of systems from various types of systems into one system, namely the SAKTI Application, has several benefits, namely more effective state financial management, resource efficiency, faster consolidation, more quality financial reports and improving the quality of government services. The implementation of an application-based financial system such as SAKTI is crucial to simplify the process of recording, reporting arrangement, and fund supervision. This system was created to improve accountability and transparency in financial management, especially in budget implementation.

State financial reform through the implementation of the SAKTI (Agency Level Financial Accounting System) application is now an important foundation in improving reporting efficiency. Currently, the SAKTI application is a benchmark for financial information management in Ministries and Institutions. According to DeLone and McLean (2003), six dimensions of measuring the success of an information system are Information Quality, System Quality, Service Quality, Use or Intention to Use, User Satisfaction and Net Benefit. According to research by Mardiasmo (2018) which shows that information technology can increase efficiency in public financial management. The SAKTI application system is considered to be able to support the principles of orderly, effective, efficient, economical, transparent and accountable financial management (Sihotang, 2020).

However, the success of implementing a digital system such as SAKTI is highly dependent on the skills and

competencies of the human resources (HR) who operate it. Research conducted by Pramita, Muda, & Yahya (2024) revealed that the low level of technical competence of users results in inefficiency in budget management, even though the existing technology is good enough. Human resource competence is one of the key factors in effective budget management. Human resources who have adequate knowledge and skills can improve organizational performance. The competence of human resources is one of the important elements in efficient budget management. Human resources who have sufficient knowledge and abilities are able to improve the performance of an organization. Research conducted by Dessler (2017) shows that a high level of human resource competence increases productivity and efficiency in budget management. Research conducted by (Armay Adelia M B, and Christina Dwi Astuti, 2024) concluded that SAKTI, human resource capabilities, and the government's internal supervision system affect the quality of financial statements.

In the government hospital sector, Institutions with Public Service Agency (BLU) status face increasingly complex challenges in financial management, primarily due to the flexibility embedded in their budget mechanisms. This flexibility, while providing greater autonomy, also demands higher levels of accountability and efficiency. In this context, collaboration between digital-based financial systems and the skills of human resources becomes highly significant to ensure that the health sector budget—reaching Rp178.7 trillion in 2024 (Ministry of Finance, 2024)—is managed optimally and responsibly. Nevertheless, previous studies have pointed out that the application of financial information systems in the health sector has not always achieved its intended effectiveness. According to Edinov et al. (2022), this limitation arises mainly from users' lack of technical proficiency and weaknesses in maintaining integrity during budget execution.

Beyond the technical and human resource aspects, the success of a financial system is also determined by the presence of strong governance. Good governance functions as a vital mechanism that shapes how human resources and financial systems interact to produce quality outcomes. Principles such as transparency, accountability, and participation are not only normative values but also practical instruments that strengthen the relationship between technology, people, and budgetary performance. Research findings consistently emphasize this point. Indrawati (2012) noted that embedding principles of sound financial governance into regulatory frameworks enables the creation of better state financial management practices. Similarly, Rohman & Hanafi (2019) revealed that e-government initiatives in Lowokwaru District, Malang City, had successfully applied the principles of good governance, thereby enhancing the quality of public services. Furthermore, Sarnani & Dewi (2022) concluded that governance practices in Simeulue Regency contributed positively to the improvement of financial information quality.

The role of governance becomes even more evident when positioned as a moderating variable. For example, Pakpahan et al. (2022) demonstrated that the application of good

governance could strengthen the relationship between internal control systems, audit quality, and financial reporting. This implies that governance is not merely an external factor but an integral component influencing financial management outcomes. On the other hand, Chen & Zhao (2022) investigated the effect of SAKTI in central agencies but limited their focus to direct impacts, without integrating moderating aspects such as transparency or accountability. This gap indicates the importance of adopting a broader analytical perspective that incorporates governance as a moderating factor.

Supporting this view, Raudhatinur et al. (2023) provided empirical evidence showing that organizations with effective management and governance practices are more capable of optimizing financial information systems. Their findings suggest that without good governance, even advanced systems and competent resources may fall short of expectations. In contrast, when governance principles are consistently implemented, organizations can leverage digital systems more efficiently and align them with the objectives of public accountability and performance improvement. Data from BPK (2023) shows that budget implementation in a number of health units was still below 80 percent at the end of the third quarter of 2023 and around 35% of hospitals with BLU status experienced non-compliance in their financial reporting. The main causes identified came from human error, which accounted for around 48%, as well as inconsistencies in the implementation of the Institutional Integrated Financial Application System (SAKTI), reaching 33%. This incident gives an idea of a research gap, especially because there has been no study that has integrated the relationship between human resource competence, SAKTI implementation, and good governance functions simultaneously in the context of BLU hospitals. Unsatisfactory budget performance not only reflects low management, but also has an impact on the quality of public services that are less than optimal and efficient. In his task of providing health services to the community and the need for accountability and openness in budget management, the author intends to explore the extent of the influence of the SAKTI system from various aspects, such as system quality, information quality, as well as service quality and user satisfaction level. This is so that SAKTI system users can carry out their authority effectively in order to achieve optimal budget management results. In addition, the author also wants to understand how much the influence of human resource competence on budget implementation performance, by considering the moderation variable from the aspect of Good Government Governance. Therefore, the title of this study is proposed as "The Effect of the Implementation of the Agency-Level Financial Accounting System (SAKTI), Human Resource Competence on Budget Implementation Performance with Good Government Governance as a Moderation Variable," whose case study is the BLU Vertical Special Hospital of the Ministry of Health.

The purpose of the study itself is to find out the direct relationship between the implementation of SAKTI and human resource competence on the performance of budget implementation, as well as how the influence of good government governance as a moderator in this relationship.

II. FRAME OF MIND AND HYPOTHESIS

The dimensions used to measure the implementation of SAKTI in this study are adopted from the research of Pambudi and Adam (2016), including:

- System quality with indicators including: Ease of system access (*Flexibility*); User-friendly interface; Security; System speed in processing data (*Real time*)
- Information Quality, with indicators including: Accuracy and reliability of financial data; Consistency and suitability of information between modules.
- Service Quality, with indicators including: Technical support/helpdesk (*Responsiveness*); Reliability.
- Usage Rate, with indicators including: Frequency of use of the SAKTI module; System fit *for need*.
- Net Benefit, with indicators including: System Efficiency; System *effectiveness*.

This research uses the dimension of resource competence with characteristics according to Sedarmayanti in Fatimah (2018) as follows:

- Knowledge includes understanding of financial accounting and other related sciences, knowledge of activities carried out in the organization.
- Skills include technical and functional skills, intellectual skills, organizational skills, personal skills, communication and intrapersonal skills.
- Attitude has a commitment to the interests of the organization, is responsible, reliable and obeys the applicable rules.

And with the following indicators:

- Motives, are things that a person thinks or wants consistently that give rise to actions that encourage behavior, towards certain actions or goals.
- Traits, are behavioral attitudes that make people to behave or how a person responds to something in a certain way.
- Self-concept is the attitude and values that a person has. A person's values and an attitude towards something ideal, aspired to be embodied in his work or life, and influence the individual in his relationship with others.
- Knowledge, is information that a person has for a certain field and in a certain era (specific field). Knowledge is a complex competency, it can be seen whether a person can do work based on the knowledge he has.
- Skill, is the ability to perform a certain task both physically and mentally. Physical (physical) ability is the ability to perform tasks that require stamina, strength, and dexterity. Meanwhile, mental abilities are related to intellectual abilities possessed by individuals such as the ability to think and solve problems.

The dimension in measuring the performance of budget implementation in the research of Anasta & Purwadi (2020) is the quality of budget implementation which includes: indicators of the quality of budget planning; quality of budget

implementation; and the quality of the results of budget implementation.

Adapting from Sedarmayanti (2014), the indicators of Good Government Governance used in this study are: Participation; Transparency; Accountability; Effectiveness.

III. RESEARCH OBJECTS AND METHODS

This research is categorized as a quantitative study that uses a causal-explanatory approach. That is, the relationship is causal so that there are independent variables that affect and dependent variables that are influenced (Sugiyono, 2006). The quantitative method focuses on testing theory through the collection and analysis of numerical data. This approach allows researchers to measure a wide range of variables, test hypotheses that have been formulated, and identify statistical

relationships between these variables. In this process, the data collected will be analyzed using statistical techniques to obtain conclusions that are objective and generalizable.

Populations and samples are an important part of a study that must be determined from the beginning. That way, researchers can determine research methods that are more in line with their needs. Population is a collection of all possible people, objects, and other measures that are the object of attention or the collection of all objects of concern (Suharyadi, 2004).

The population in this study is 5 (five) Public Service Agency Special Hospitals with the status of Public Service Agency under the Ministry of Health of the Republic of Indonesia.

Table 1 Research Population

No	Hospital Name	Location	Clump
1	Drug Dependence Hospital	Jakarta	Special Drug Hospital
2	Our Hope Hospital	Jakarta	Heart Specialty Hospital
3	Dr Marzuki Mahdi Psychiatric Hospital	Bogor	Special Psychiatric Hospital
4	DR H.A Rotinsulu Hospital	Bandung	Lung Special Hospital
5	Dr. Radjiman Wediodiningrat Psychiatric Hospital	Stuttgart	Special Psychiatric Hospital

The sample of this study is user operators and prospective users of the SAKTI application consisting of 100 (one hundred) people, including; Jakarta Drug Dependency Hospital as many as 20 people, Harapan Kita Heart and Blood Vessel Hospital Jakarta as many as 20 people, Marzoeqi Mahdi Psychiatric Hospital in Bogor Regency as many as 20 people, Rotinsulu Lung Hospital in Bandung Regency as many as 20 people and Radjiman Psychiatric Hospital in Lawang Malang Regency as many as 20 people, which were obtained using random sampling techniques or random sampling by excluding strata/levels in the population members.

This study uses Partial Least Square (PLS) model analysis based on structural equations or Structural Equation Modeling (SEM) or PLS SEM, while the analysis tool to process statistical data on the causality relationship of variables and indicators in the construct in this study uses the SmartPLS application Version 3.2.9.

Evaluation of the model of the relationship between indicators and constructs (measurement models), as well as between constructs (structural models) will produce empirical measures. Empirical measurements make it possible to compare theoretically established measurements and

structural models with reality, as represented by sample data and determine how well those theories fit into the data. The systematic application of this criterion follows two steps of a process that involves a separate assessment of the model, namely: the measurement model (*outer model/measurement model*), and the structural model (*inner model/structural measurement*). (Hair et al., 2014:96).

The evaluation of the reflective measurement model was carried out by looking at the combined reliability values of *Cronbach's Alpha* and *Composite Reliability* to test internal consistency (*internal consistency*), the reliability of each indicator (*Outer Loadings*) and AVE to test convergent validity, and Cross loading or *Fornell Larcker* criteriato test *discriminant validity*. (Abdillah, 2020:80).

The evaluation of the structural model can be seen from the path coefficient (*path coefficient*) which describes the strength of the relationship between constructs. The sign or direction in the path (*path coefficient*) must be in accordance with the hypothesized theory, the significance can be seen in the *t test* or *CR (critical ratio)* obtained from the *bootstrapping* or *resampling method*. (Haryono, 2016, 43).

IV. RESEARCH RESULTS

The results of the second phase of PLS Algorithm Calculation can be seen in the following path model.

A. Evaluation of the Measurement Model

➤ Convergent Validity

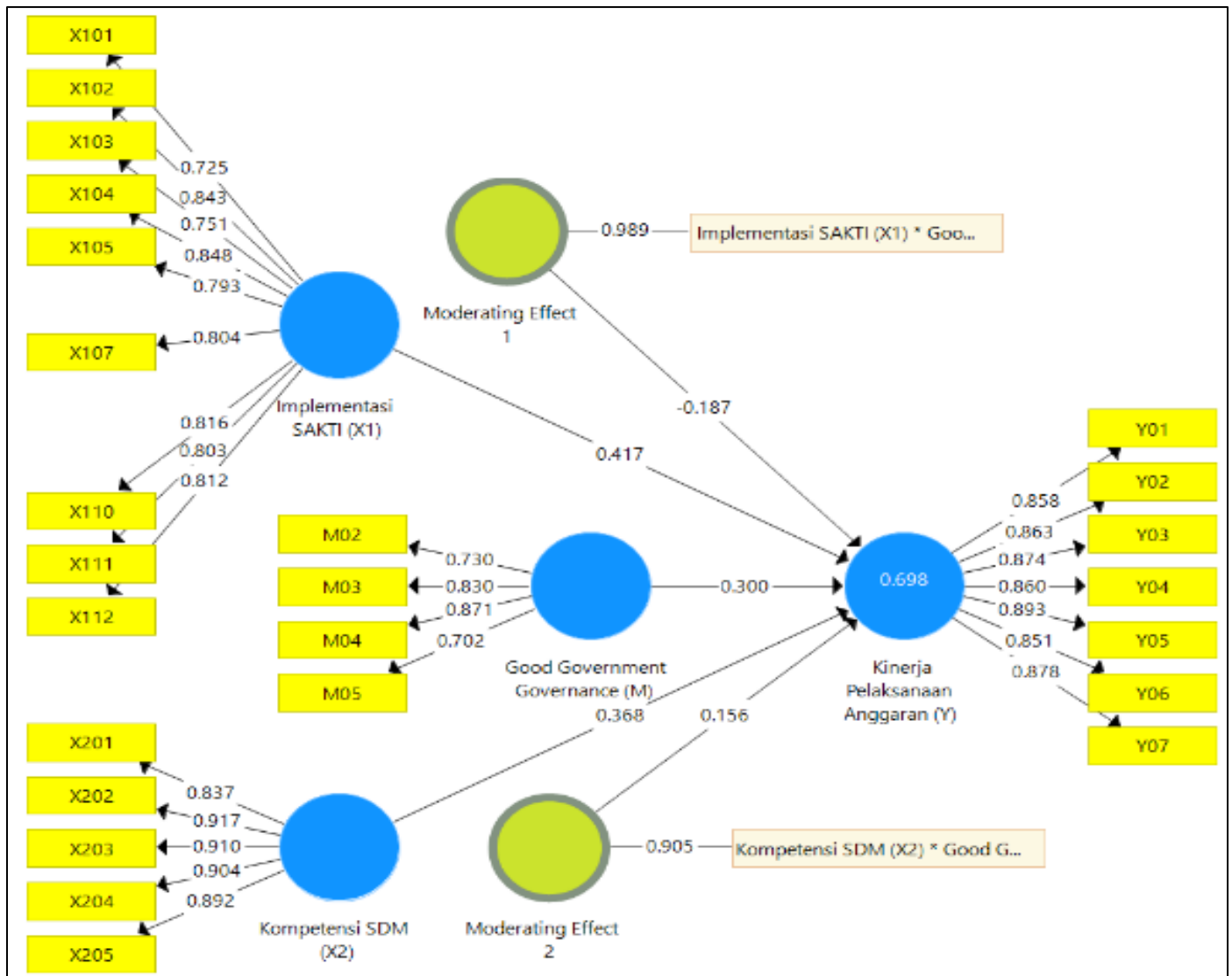


Fig 1 Path Model 2

Table 2 Outer Loadings

	(M)	(X1)	(Y)	(X2)	Information
X101	0,725				Valid
X102	0,843				Valid
X103	0,751				Valid
X104	0,848				Valid
X105	0,793				Valid
X107	0,804				Valid
X110	0,816				Valid
X111	0,803				Valid
X112	0,812				Valid
X201		0,837			Valid
X202		0,917			Valid
X203		0,910			Valid

X204		0,904			Valid
X205		0,892			Valid
Y01			0,858		Valid
Y02			0,863		Valid
Y03			0,874		Valid
Y04			0,860		Valid
Y05			0,893		Valid
Y06			0,851		Valid
Y07			0,878		Valid
M02				0,730	Valid
M03				0,830	Valid
M04				0,871	Valid
M05				0,702	Valid

The *Outer Loadings* parameter is valid with a coefficient value above 0.70.

Table 3 AVE

	Average Variance Extracted (AVE)	Information
(X1)	0,641	Valid
(X2)	0,796	Valid
(Y)	0,754	Valid
(M)	0,618	Valid

The AVE (*Average Variance Extracted*) parameter of each construct is valid with a value above 0.5

➤ *Discriminant Validity*

Table 4 Fornell Larcker Criterion

	(X1)	(X2)	(Y)	(M)	AVE	$\sqrt{AVE}$
(X1)	0,800				0,641	0.800
(X2)	0,276	0,892			0,796	0.892
(Y)	0,651	0,575	0,868		0,754	0.868
(M)	0,364	0,397	0,591	0,786	0,618	0.786

The *Fornell-Larcker Criterion* parameter is valid by showing that the correlation value $\sqrt{AVE}$ in each construct is greater than the root correlation value of AVE in other constructs.

Table 5 Cross Loadings

	(X1)	(X2)	(Y)	(M)	Ket.
X101	0,725	0,053	0,414	0,14	Valid
X102	0,843	0,205	0,485	0,352	Valid
X103	0,751	0,143	0,426	0,178	Valid
X104	0,848	0,258	0,567	0,378	Valid
X105	0,793	0,244	0,523	0,224	Valid
X107	0,804	0,211	0,509	0,306	Valid
X110	0,816	0,221	0,539	0,292	Valid
X111	0,803	0,321	0,615	0,38	Valid
X112	0,812	0,265	0,557	0,305	Valid
X201	0,172	0,837	0,455	0,294	Valid
X202	0,298	0,917	0,518	0,385	Valid
X203	0,241	0,91	0,531	0,398	Valid
X204	0,269	0,904	0,577	0,39	Valid
X205	0,243	0,892	0,468	0,289	Valid
Y01	0,584	0,403	0,858	0,543	Valid
Y02	0,616	0,51	0,863	0,506	Valid
Y03	0,593	0,599	0,874	0,52	Valid
Y04	0,533	0,565	0,86	0,506	Valid
Y05	0,517	0,508	0,893	0,439	Valid
Y06	0,487	0,425	0,851	0,543	Valid

Y07	0,613	0,465	0,878	0,53	Valid
M02	0,307	0,258	0,353	0,73	Valid
M03	0,338	0,362	0,561	0,83	Valid
M04	0,235	0,333	0,556	0,871	Valid
M05	0,291	0,282	0,293	0,702	Valid

The *Cross Loadings* parameter is valid by showing that the correlation of the loading value of the indicator in each construct is greater than the loading value of the indicator in other constructs.

➤ *Internal Consistency Reliability*

Table 6 Composite Reliability

	Composite Reliability	Information
X1	0,941	Reliable
X2	0,951	Reliable
Y	0,955	Reliable
M	0,865	Reliable

The *Composite Reliability* parameter is reliable by showing a composite value that is above 0.7.

Table 7 Cronbach's Alpha

	Cronbach's Alpha	Information
X1	0,930	Reliable
X2	0,936	Reliable
Y	0,946	Reliable
M	0,802	Reliable

Cronbach's Alpha *parameter* is reliable by showing values that are above 0.7.

➤ *Structural/Inner Model Evaluation and Hypothesis Testing*

Table 8 Path Coefficients

	Coefficients	T Statistics	P Values	Information
X1 → Y	0,417	5,718	0,000	Significant
X2 → Y	0,368	4,449	0,000	Significant
X1*M→Y	0,187	3,441	0,001	Significant
X2*M→Y	0,156	2,406	0,016	Significant

- Table 7 shows that the construct X1 (SAKTI Implementation) to Y (Budget Implementation Performance) has a path coefficient of 0.417 with a t-statistic of 5.718 > t-table 1.64 and a p value of 0.000 < 0.05 (5% significant level). Where the construct of SAKTI Implementation (X1) on Budget Implementation Performance (Y) directly has a positive coefficient value and has a significant effect. The results of hypothesis 1 testing mean that the influence of X1 (SAKTI Implementation) has a positive direction and has a significant effect directly on Y (Budget Implementation Performance), thus hypothesis 1 is accepted.
- Table 7 shows that X2 (HR Competence) to Y (Budget Implementation Performance) has a path coefficient of 0.268 with a t-statistic of 4.449 > t-table 1.64 and a p value of 0.000 < 0.05 (a significant level of 5%). Where the construct of Human Resources Competency (X2) to Budget Implementation Performance (Y) directly has a positive coefficient value and has a significant effect. The results of hypothesis 2 testing mean that the influence of X2 (HR Competence) has a positive direction and has a significant effect directly on Y (Budget Implementation Performance), thus hypothesis 2 is accepted.
- Table 7 shows that the Moderation Effect 1 (X1 (SAKTI Implementation) * M (Good Government Governance) on Y (Budget Implementation Performance) has a path coefficient of 0.187 with a t-statistic of 3.441 > t-table 1.64 and a p value of 0.001 < 0.05 (5% significant level). Where the effect of moderation on the influence of SAKTI Implementation on Budget Implementation Performance has a positive coefficient value and has a significant effect. The results of hypothesis 3 testing mean that the influence of X1 (SAKTI Implementation) after being moderated by M (Good Government Governance) has a positive direction and has a significant effect on Y (Budget Implementation Performance), thus hypothesis 3 is accepted.
- Table 7 shows that the Effect of Moderation 2 (X2 (Human Resources Competence) * M (Good Government Governance) on Y (Budget Implementation Performance) has a path coefficient of 0.156 with a t-statistic of 2.406 > t-table 1.64 and a p value of 0.016 < 0.05 (5% significant level). Where the effect of moderation on the influence of

HR Competence on Budget Implementation Performance has a positive coefficient value and has a significant effect. The results of hypothesis 4 testing mean that the influence of X2 (HR Competence) after being moderated by M (Good Government Governance) has a positive direction and has a significant effect on Y (Budget Implementation Performance), thus hypothesis 4 is accepted.

V. DISCUSSION

The implementation of SAKTI has a direct influence on the Performance of Budget Implementation so that the submission on hypothesis 1 proves that the hypothesis is accepted. The implementation of SAKTI is able to provide a positive and significant direction for the Performance of Budget Implementation. It can be interpreted that the increasing influence of the SAKTI Implementation will further improve the Budget Implementation Performance. This is in line with the research of Apriyani et al. (2020) which states that system quality, information quality, service quality, and user satisfaction affect the increase in SIPKD net profit in Sumedang Regency.

Human Resources Competence has a direct influence on the Performance of Budget Implementation so that the submission to hypothesis 2 proves that the hypothesis is accepted. Human Resources Competence is able to provide positive and significant direction to Budget Implementation Performance. It can be interpreted that the increasing influence of Human Resource Competence will further improve the Budget Implementation Performance. This is in line with Simamora's (2017) research which states that there is a positive and significant influence between human resource competence on the management of regional revenue and expenditure budgets statistically. And the research (Fatimah, 2018) also states that human resource competence affects financial management accountability and has an impact on the financial performance of local governments. The results of this study also support the research of Rahayu et al. (2022) which stated that human resource competence has a positive effect on the quality of local government financial statements in the Sukoharjo Regency SKPD.

The implementation of SAKTI with the moderation effect of Good Government Governance has an influence on the Budget Implementation Performance so that the submission to hypothesis 3 proves that the hypothesis is accepted. The implementation of SAKTI with the moderation effect of Good Government Governance is able to provide a positive and significant direction to the Performance of Budget Implementation. It can be interpreted that the increasing influence of SAKTI Implementation with the moderation effect of Good Government Governance will further improve Budget Implementation Performance. This is in line with the research conducted by Widiari and Putri (2016) which stated that the better the implementation of GGG, the stronger the influence of PPA on the performance of the Denpasar City Government with results showing that GGG strengthens the influence of PPA on the performance of the Denpasar City Government.

Human Resource Competence with Good Government Governance Moderator has an influence on Budget Implementation Performance so that the submission to hypothesis 4 proves that the hypothesis is accepted. Human Resource Competence with the moderation effect of Good Government Governance is able to provide positive and significant direction to Budget Implementation Performance. It can be interpreted that the increasing influence of Human Resource Competence with the moderation effect of Good Government Governance will further improve Budget Implementation Performance. This is in line with research conducted by Putri (2020) which states that good government governance, intellectual intelligence, emotional intelligence, and spiritual intelligence have an effect on improving government management performance.

VI. CONCLUSION

➤ *Based on the Description of the Results of the Research and the Discussion Obtained, it can be Concluded that:*

- The implementation of SAKTI is able to have a direct influence in improving the performance of budget implementation. With the existence of this agency-level financial application system, it is easier for financial managers to carry out financial activities faster and more accurately. The information generated by the system can be used as a consideration to make financial decisions according to its capacity, so that the implementation of SAKTI greatly supports the improvement of budget implementation performance. The higher the ability to implement the financial application system at the agency level in managing data and information, the higher the performance level of the budget implementation
- Human resource competencies are also able to have a direct influence in improving the performance of budget implementation, because the increase in the ability and expertise of human resources will result in an increase in competence, so that they will understand well how the budget is managed and be able to minimize errors in recording in financial transactions in supporting better budget implementation performance. The higher the competent human resources who understand their authority, the higher the performance level of the budget implementation.
- The implementation of SAKTI has been able to carry out its duties in the right direction in implementing the principles of good governance management in terms of the implementation of the state budget so that it is more effective, efficient and accountable in accordance with the principles applied in *good governance*. The implementation of *good government governance* has influenced the ability to implement the financial application system at the agency level to continue to provide optimal support and realize the government's expectations in good and correct state budget management so that improvements in budget implementation performance can be implemented optimally.
- Increasing the competence of human resources is an important part of creating professionalism, integrity, adaptability to technology, and global insights, to realize

good governance based on the principles of *good governance*. The implementation of *good government governance* has influenced the competence of human resources to provide the right direction in efficient, effective, transparent, and accountable public services that are oriented towards achieving activity outputs so as to affect the improvement of budget implementation performance.

VII. SUGGESTION

Based on the discussion that has been concluded above, it shows that, it has made recommendations for related agencies as suggestions to make efforts to improve the performance of budget implementation, including:

- With the implementation of SAKTI, the state's financial management process becomes more efficient and effective, transparency, accountability, with access to fast, accurate financial information, facilitating appropriate and strategic decision-making from planning to accountability whose processes are well recorded. All of these advantages will not be achieved if the means and infrastructure supporting implementation are not met. Because of this, all of this must be supported by good technological infrastructure, especially digital communication networks and the internet with large bandwidth according to the needs of agencies so that the budget implementation process is not hampered. Including the use of modems for the purpose of mobilization when there is an urgent use. And one more important thing that must be done is to maintain good relations with CSO task force partners for the smooth implementation of the budget to minimize obstacles and problems in budget implementation.
- The development of human resource competencies through competency-based recruitment and training needs to be pursued more regularly and sustainably, so that the stability of human resource capabilities remains competent and maintained. In addition, performance appraisals, and a fair reward system are also very important to foster a commitment to performance obligations and responsibilities towards balance in the work environment.
- *Good Government Governance* has provided a sufficient role in managing good government so that it can affect the improvement of budget implementation performance through the implementation of SAKTI and human resource competence. A good system will not necessarily be good management if users, in this case, human resources cannot synergize in its implementation. An important role in realizing *good government governance* is human resources. It is good that *good government governance* must be understood more deeply to make it happen by being equipped with sufficient moral content. Don't just talk about improving the performance of budget implementation which is always a measure of achieving the goals of good governance, while there are still many frauds and leaks in the state budget itself, even though budget management is one of the main products of *good governance*.

Some things that can be suggestions for future research are as follows.

- It is hoped that it can develop a causality relationship model with the influence of different variables outside the variables in this study which may also affect the performance of budget implementation.
- Expanding research locations in areas that have limited technology and communication and its influence on budget implementation, especially for government agencies in those areas.
- Conduct research with a larger sample size on the influence of the same variable on the performance of budget implementation.

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