Journal of Public Auditing and Financial Management | eISSN: 2798-4737
Published by LPMP Imperium. Journal homepage: https://ejournal.imperiuminstitute.org/index.php/JPAFM
Vol 5 No. 1, 2025. 1-10. DOI: https://doi.org/10.36407/jpafm.v5i1.1553

Case Study | Open Access

Analysis of the effectiveness of using the Sakti application at the Center for Global Health Policy and Health Technology

Subjects
Accounting and Auditing

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ABSTRACT

Purpose: This study aims to evaluate the effectiveness of the SAKTI application as an integrated tool for managing state finances. It focuses on the challenges encountered during the transition to the SAKTI application at the Center for Global Health Policy and Health Technology Work Unit.

Methods: The researchers employed a descriptive qualitative research method to gain in-depth insights into the perceptions and behaviors of the center's participants, using clear and accessible language.

Findings: The findings indicate that the SAKTI application offers several benefits: 1. It enhances convenience and efficiency in financial management, particularly in preparing financial reports at the Center for Global Health Policy and Health Technology (KGTK). 2. Real-Time Data Integration allows real-time data recording, providing visibility into budget positions and facilitating effective monitoring of budget allocations and realizations without manual reconciliation. 3. It streamlines the tax input process, improving tax management efficiency. However, it also faces challenges related to server capacity, with frequent maintenance and outages, along with insufficient internet bandwidth, which hinders inputting financial realizations and managing budgets on the SAKTI application platform.

Practical Implications: The study suggests that stakeholders and decision-makers at the Center for Global Health Policy and Health Technology should prioritize addressing the technical challenges associated with the SAKTI application. Improving server capacity and internet connectivity is essential to fully leveraging the application's capabilities.

Article History:
Received: 10 Jan 2025
Revised: 5 Feb 2025
Accepted: 10 Feb 2025
Online: 14 Feb 2025

Keywords
SAKTI Application, State Financial Management, Real-Time Data Integration, Center for Global Health Policy and Health Technology

Reviewing Editor
Muljanto Siladjaja

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Journal of Public Auditing and Financial Management

DOI: https://doi.org/10.36407/jpafm.v5i1.1553

Abstrak

Tujuan: Penelitian ini bertujuan untuk mengevaluasi efektivitas aplikasi SAKTI sebagai perangkat terpadu pengelolaan keuangan negara. Penelitian ini berfokus pada tantangan yang dihadapi selama transisi menuju aplikasi SAKTI di Unit Kerja Pusat Kebijakan Kesehatan Global dan Teknologi Kesehatan.

Metode: Peneliti menggunakan metode penelitian kualitatif deskriptif untuk mendapatkan wawasan mendalam tentang persepsi dan perilaku partisipan pusat, dengan menggunakan bahasa yang jelas dan mudah dipahami.

Hasil: Hasil penelitian menunjukkan bahwa aplikasi SAKTI menawarkan beberapa manfaat: 1. Meningkatkan kemudahan dan efisiensi dalam pengelolaan keuangan, khususnya dalam penyusunan laporan keuangan di Pusat Kebijakan Kesehatan Global dan Teknologi Kesehatan (KGTK). 2. Integrasi Data Real-Time memungkinkan perekaman data secara real-time, memberikan visibilitas terhadap posisi anggaran dan memfasilitasi pemantauan alokasi dan realisasi anggaran secara efektif tanpa rekonsiliasi manual. 3. Memperlancar proses input pajak, sehingga meningkatkan efisiensi pengelolaan pajak. Namun, aplikasi ini juga menghadapi tantangan terkait kapasitas server, dengan pemeliharaan dan pemadaman yang sering terjadi, serta bandwidth internet yang tidak memadai, yang menghambat penginputan realisasi keuangan dan pengelolaan anggaran pada platform aplikasi SAKTI.

Implikasi Praktis: Studi ini menyarankan agar para pemangku kepentingan dan pembuat keputusan di Pusat Kebijakan Kesehatan Global dan Teknologi Kesehatan harus memprioritaskan penanganan tantangan teknis yang terkait dengan aplikasi SAKTI. Peningkatan kapasitas server dan konektivitas internet sangat penting untuk memanfaatkan sepenuhnya kemampuan aplikasi.

Kata Kunci: Aplikasi SAKTI, Pengelolaan Keuangan Negara, Integrasi Data Real-Time, Pusat Kebijakan Kesehatan Global dan Teknologi Kesehatan

1. Introduction

Effective state financial management requires a streamlined and integrated accounting system to improve transparency and accountability in the digital age (Siddiqui, 2017). Integrated systems improve compliance with periodic performance measurement requirements, enhancing the quality of managerial information. They provide real-time access to financial data, streamline processes, and strengthen financial controls. This integration allows for more informed decision-making and promotes greater accountability within organizations (Halimuzzaman et al., 2024; Hoffjan et al., 2014). A streamlined and integrated accounting system is essential for effective financial management in the public sector. It improves transparency, accountability, and overall financial performance, supporting better decision-making and public sector reforms. However, successfully implementing such a system requires addressing several challenges, including training and system integration.

Information technology is crucial in enhancing transparency and efficiency in state financial management within the public sector. In this light, the Ministry of Finance of the Republic of Indonesia has developed the SAKTI application, an innovative solution to unify various legacy accounting systems and streamline processes related to transaction recording, budget planning, and financial reporting. Despite the promising objectives of SAKTI, its implementation faces several challenges, particularly within agencies like the Center for Global

Health Policy and Health Technology. The success of information systems in the government sector hinges not only on the technology itself but also on the preparedness of human resources and the supporting infrastructure. SAKTI will replace several previously utilized financial applications, including SAS, SIMAK BMN, and SILABI. By consolidating these systems, the primary goal is to create a more integrated and efficient framework for financial management.

The management of state cash and the preparation of treasurer accountability reports require accurate information and data to ensure transparency and accountability. In this context, the Satker Application System (SAS) is designed to enhance efficiency in financial management at the Center for Global Health Policy and Health Technology Work Unit while minimizing the risks of data errors and potential fraud. However, research conducted by Laksana, Subroto, and Baridwan (2017) indicates that SAS use does not significantly impact user satisfaction. This lack of effect is attributed to SAS usage's mandatory nature, which means it cannot be relied upon as an indicator of user satisfaction. Additionally, adequate supporting infrastructure, including the central server and data backup system, is crucial to ensure the smooth operation of this application across various devices.

The Ministry of Finance implemented the Integrated Financial Management Information System (IFMS) as part of its e-government initiative to enhance state finance through information technology. A key component of this system is the Agency-Level Financial Application System (SAKTI), which was developed to streamline financial management (Prabowo, 2017). As of 2018, the SAKTI system was still in the pilot phase, undergoing trials and socialization. After three years of testing and preparation, the SAKTI application was officially adopted by all government agencies, including the Center for Global Health Policy and Health Technology Work Unit, in 2022. However, the transition to SAKTI presented new challenges like technological change. Some agencies faced difficulties during the shift to the new system due to technical issues and resistance from users accustomed to the previous system. Consequently, this study aims to evaluate the effectiveness of the SAKTI application's implementation and identify the factors influencing its success.

2. Theoretical Background

Government Integrated Financial Management Information System (GIFMIS) is used to improve financial performance by integrating various financial management tools. It has been shown to reduce financial leakages and improve transparency and accountability in public sector financial management (Rotimi et al., 2021). The GIFMIS is a comprehensive approach designed to enhance financial performance within the public sector by integrating various financial management tools and practices. This system aims to create a more interconnected and efficient financial management ecosystem, significantly impacting the allocation and management of public resources.

GIFMIS consolidates multiple financial management functions into a unified platform, including budgeting, expenditure tracking, revenue collection, and reporting. This integration facilitates real-time access to data, improving government officials' decision-making regarding financial oversight. As a result, it allows for more effective planning and execution of budgetary policies, providing a clearer picture of the government's financial status at any given time. One of the primary advantages of implementing GIFMIS is its ability to reduce financial leakages—losses of public funds due to inefficiencies, fraud, or mismanagement. By utilizing automated processes and standardized protocols, GIFMIS minimizes human error and reduces

opportunities for malpractice. This leads to enhanced financial control and oversight, ensuring that public funds are used as intended and improving the overall efficiency of government financial operations.

Additionally, GIFMIS promotes transparency and accountability within public sector financial management. By offering a centralized system for recording and tracking financial transactions, it enables greater scrutiny of government expenditures and revenue generation. Citizens, oversight bodies, and auditors can access and review financial data, fostering accountability among public officials. This transparency helps build trust in government institutions as stakeholders better understand how public funds are managed and utilized. Overall, implementing GIFMIS enhances financial performance in the public sector and contributes to better governance outcomes. As Rotimi et al. (2021) state, integrating various financial management tools makes GIFMIS essential for fostering a more accountable, efficient, and transparent public financial management system. Consequently, this system serves as a valuable asset for governments aiming to maximize the effectiveness of their financial resources while promoting good governance practices.

The challenges in applying financial management theories to evaluate the effectiveness of integrated tools for managing state finances include the need for comprehensive analysis, monitoring, and management of public finances, as well as the complexity of integrating modern management paradigms with traditional accounting methodologies (Ammar et al., 2004; Gasanov et al., 2025; Prakash et al., 2024).

Evaluating the effectiveness of integrated tools for managing state finances using financial management theories presents several significant challenges. These challenges stem from the need for comprehensive analysis, continuous monitoring, and the complexities of integrating modern management practices with traditional accounting methodologies. Financial management in the public sector requires a thorough understanding of the various components that influence state finances. To effectively evaluate integrated financial management tools, a detailed analysis is necessary across multiple aspects, including budgeting, expenditure tracking, revenue collection, and reporting. This holistic approach is vital to ensure that all dimensions of financial performance are considered. However, conducting such extensive analysis often demands significant time, expertise, and resources, which can be a considerable challenge.

Moreover, effective financial management involves more than just having the right tools; it requires ongoing monitoring and management of financial activities. Implementing integrated financial management systems necessitates continuous oversight to ensure these systems function correctly and achieve the desired outcomes. This monitoring usually involves a complex interplay of various stakeholders, including government officials, auditors, and members of civil society. Ensuring effective collaboration and transparency among all parties can be challenging, creating barriers to the practical application of financial management theories.

Integrating modern management paradigms with traditional accounting practices can create complications. Traditional accounting often relies on historical data and established methods. At the same time, modern financial management theories emphasize proactive forecasting, real-time decision-making, and strategic alignment with broader government objectives. Bridging the divide between these two approaches necessitates significant changes in mindsets, processes, and the legal and regulatory frameworks governing public finance. This complexity can impede the practical evaluation of financial management tools, as conflicting paradigms may lead to confusion and inefficiencies. Financial management in the public sector intersects with various disciplines, including economics, politics, and organizational behavior.

This interdisciplinary nature adds another layer of complexity to applying financial management theories, as practitioners must navigate and reconcile differing objectives, principles, and methods. Hence, as noted by Ammar et al. (2004), Gasanov et al. (2025), and Prakash et al. (2024), addressing these challenges is essential for effectively evaluating integrated tools for managing state finances. Comprehensive analysis, consistent monitoring, and the successful integration of modern management paradigms with traditional methodologies are critical factors in overcoming the obstacles that hinder the practical application of financial management theories.

3. Methods

This study employs a descriptive qualitative method to gain a comprehensive understanding of the effectiveness of the SAKTI application. Qualitative descriptive analysis includes examining, describing, and summarizing various conditions based on information gathered through interviews and direct observations related to the research topic (Hendryadi et al., 2025). Data were collected through a combination of interviews, observations, and documentation. In this study, researchers will gather data through these methods—conducting observations, collecting documents, and conducting direct interviews. The primary objective is to obtain detailed insights into the effectiveness of an integrated application system in financial management and the preparation of treasurer accountability reports at the Center for Global Health Policy and Health Technology Work Unit. Furthermore, this study aims to identify the challenges encountered and assess the use of the integrated application system in financial management and treasurer accountability reports within the agency.

Data collection in this study utilized two primary methods: interviews and observations. Interviews were conducted with key stakeholders, including the expenditure treasurer, commitment-making officer (PPK), and the staff responsible for the operation of the SAKTI application. These interviews aimed to gather insights and firsthand experiences from application users. Additionally, observations were performed to directly examine utilizing the SAKTI application in financial management, budget disbursement, and preparing financial reports. These observations are crucial for understanding the effectiveness of the application's implementation in everyday practices.

The data analysis techniques employed in this study consist of several stages: data reduction, data presentation, and conclusion drawing. Data reduction involves filtering relevant and significant information, while data presentation organizes the collected information for clarity and comprehensibility. Finally, the conclusion leads to insights that address the research objectives, explicitly evaluating the SAKTI application's effectiveness as an integrated financial management tool within the Center for Global Health Policy and Health Technology Work Unit. Through this approach, the study aims to provide a comprehensive understanding of the application's functionality and identify potential challenges in the management process.

4. Results and Discussion

Improved financial reporting

Based on the interview results, the SAKTI application is recognized for providing convenience and efficiency in financial management at the Center for Global Health Policy and Health Technology (KGTK). One of the key advantages highlighted by Mrs. Santi, the Assistant

Expenditure Treasurer (BPP), is the ease of report preparation. She stated, "The current SAKTI system simplifies creating Accountability Reports (LPJ). When we process inputs, we can easily generate various LPJs, such as general cash books and cash books." Overall, the SAKTI application streamlines the creation of financial reports, supporting the automation theory, which posits that automated systems help reduce the time spent on tasks and minimize human error in data management (Laudon & Laudon, 2021).

Real-time data integration

Mrs. Tamar (application's operator) has acknowledged the SAKTI application's ability to record real-time data. She noted, "Now we" can immediately see our budget position, which was impossible with the previous version of the application before SAS existed." This "feature offers a significant advantage in monitoring budget allocation and expenditures without manual reconciliation. The real-time data recording of SAKTI enhances transparency in budget oversight. According to Mrs. Tamara, the application enables users to track budget allocations quickly and accurately, eliminating manual checks. This statement aligns with the theory of real-time access, which suggests that data-driven management directly enhances the efficiency of managerial decision-making (Chung et al., 2020).

More efficient tax management

The SAKTI application's automation feature has significantly expedited and simplified the tax input process. Mrs. Santi explained, "Previously, we manually input the tax transaction number (NTPN). Now, with the SAKTI application, we click to search for the State Receipt Number (MPN), which immediately appears. It makes things easier." This statement illustrates how technology can transform and enhance the efficiency of administrative processes.

The automation feature in the SAKTI application enables users to access necessary data without going through various time-consuming manual steps. Previously, the manual tax input process required great precision, patience, and a high risk of human error. However, with the automatic search capability for the MPN, the time needed to complete tax transactions can be significantly reduced. This automation system streamlines the workflow and enhances the accuracy of tax reports by minimizing the likelihood of incorrect data entry. As a result, the SAKTI application contributes to both time efficiency and data integrity in tax management. This marks a significant advancement in the efforts to modernize and optimize financial management within the organization, allowing employees to focus on more strategic and important tasks.

Constraints in using the SAKTI application

While the SAKTI application provides numerous conveniences, several constraints must be considered. One major issue is server limitations. Mr. Martin, the Commitment Making Officer (PPK), noted, "The system frequently experiences downtime, particularly during peak working hours or when the KPPN is undergoing maintenance. This leads to a sluggish transaction process." Similarly, Mrs. Tamara echoed this sentiment, stating, "When used during busy hours, the application often malfunctions, resulting in prolonged wait times for each transaction we enter." These comments underline that limited server capacity is a significant challenge that negatively affects the application's performance. This situation highlights the necessity of enhancing server capacity to meet the growing demands of users.

According to system reliability theory, repeated technical disruptions can erode user trust in the technology (Smith et al., 2015). When the system is prone to frequent issues, users may become frustrated and reduce their reliance on the application, revealing the need for substantial improvements in the server infrastructure.

Additionally, Mrs. Tamara brought attention to challenges in the budget revision process. She explained that transactions cannot be processed until the revision is complete: "The revision process takes some time, so we cannot input data until it is finalized. This often delays the payment process." This highlights an urgent need for better coordination among work units and implementing automation in the budget revision process to expedite administrative procedures. System development must prioritize improvements in technological infrastructure and streamline administrative processes, such as budget revisions, to optimize the functionality of the SAKTI application and enhance the efficiency of financial management.

Discussion

Based on the analysis results, the SAKTI application has significant potential to improve efficiency and transparency in state financial management. This application is handy for preparing financial reports at the KGTK. It has proven effective in recording data in real-time due to its direct data integration feature, which facilitates instant budget monitoring without the need for manual reconciliation.

One of the key advantages of the SAKTI application is its automation of the tax input process, making it faster and simpler. This automation ultimately enhances the efficiency of overall tax management. However, the application also faces several notable challenges, including server capacity issues that often lead to maintenance or downtime and an unstable internet network. These challenges pose obstacles when inputting realization or managing budget activities through the SAKTI application website.

First, a standout feature of the SAKTI application is its ability to integrate data in real time. This capability allows for immediate recording and reporting of financial information, enabling instant budget monitoring. As a result, it eliminates the cumbersome manual reconciliation processes often necessary with traditional accounting methods, saving time and reducing the likelihood of errors in financial reporting. Secondly, another significant advantage of the SAKTI application is the automation of the tax input process. This functionality not only accelerates but also simplifies the tax management process, leading to improved compliance and efficiency. The streamlined process ensures that tax-related activities are managed more effectively, enhancing state agencies' overall financial management ecosystem.

Despite its advantages, the SAKTI application faces several significant challenges. The application often struggles with server capacity, leading to maintenance downtime. This limitation can hinder users' access to the system or input data during critical financial management activities. Regular maintenance periods can disrupt operations, causing financial reporting and budget management delays. Secondly, the application relies heavily on a stable internet connection. Issues with internet connectivity can severely impair users' ability to fully utilize the SAKTI application, particularly for features that require real-time data processing and updates. Unstable internet connections can frustrate users and limit the application's effectiveness in streamlining financial management practices. Lastly, these challenges can complicate inputting realization data and managing budget activities through the SAKTI application website. Any slowdown or interruption in service can complicate the already

sensitive processes of resource allocation and financial reporting, potentially impacting the overall fiscal governance framework.

Practical implications

Enhancing the technology infrastructure is essential for improving the performance and implementation of the SAKTI application. Increasing server capacity is vital to accommodate a higher volume of simultaneous user requests, reducing the likelihood of downtime. This enhancement will ensure that the application operates more efficiently, allowing uninterrupted access during peak usage periods.

Improving the reliability of the network infrastructure is another critical factor in maintaining stable connectivity while using the application. A robust network is necessary for the real-time processing and reporting of financial data, enabling users to access the SAKTI application without interruptions. Addressing network stability issues will ensure that operational processes run smoothly and data can be entered and retrieved efficiently.

Moreover, to maximize the utility of the SAKTI application, comprehensive training and socialization for users are essential. Training should cover the technical aspects and the operational processes associated with the application. Equipping users with these skills will empower them to fully exploit the available features, leading to improved data management and financial reporting practices. Regular workshops and refresher courses can keep users updated on new features and best practices.

Establishing a feedback system is crucial for creating a mechanism that allows users to report issues and provide suggestions regarding the application. This system will facilitate the ongoing improvement of the application by enabling users to share their experiences and recommendations. Such input is invaluable for developers and IT managers aiming to refine the application further and enhance user satisfaction. A responsive feedback loop can also make users feel valued, increasing their engagement with the application.

Finally, implementing continuous improvement strategies is essential for establishing a cycle of assessment and enhancement based on user feedback and technological advancements. By instituting a consistent process of evaluation and adaptation, the SAKTI application can remain relevant and practical in response to changing needs and developments in governmental financial management.

5. Final Remark

The SAKTI application holds significant promise for improving efficiency and transparency in state financial management, especially in preparing financial reports at the Center for Global Health Policy and Health Technology. Its real-time data integration feature enables immediate budget monitoring without manual reconciliation. Automating the tax input process streamlines overall tax management. However, challenges such as limited server capacity, which can lead to downtime and unstable internet connectivity, hinder its performance. Hence, upgrading the technology infrastructure by increasing server capacity and ensuring stable network connectivity is crucial to enhance the SAKTI application. Comprehensive user training is also vital to maximize utilization and understanding of its features. Additionally, implementing a feedback system for user reports and suggestions can improve the user experience. With these strategies, the SAKTI application can effectively manage state finances, promote greater

transparency and accountability, and ultimately increase public trust in state budget management.

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Acknowledgment
the authors are grateful to the various reviewers for their constructive comments in shaping the manuscript.

Funding
Not applicable

Conflicts of interest/ Competing interests:
The authors have no conflicts of interest to declare that are relevant to the content of this article.

Data, Materials and/or Code Availability:
Data sharing is not applicable to this article as no new data were created or analyzed in this study

Publisher's Note
Imperium Research Institute remains neutral with regard to jurisdictional claims in published maps and institutional affiliations

Cite this paper:
Mufida, I., & Imron, H. (2025). Analysis of the effectiveness of using the Sakti application at the Center for Global Health Policy and Health Technology. *Journal of Public Auditing and Financial Management*, *5*(1), 1-10. https://doi.org/10.36407/jpafm.v5i1.1553