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Civil Servants' Readiness to Adopt Artificial Intelligence in Regional Budget Planning in Pangkalpinang

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Abstract

Purpose: This study explores the readiness of civil servants to adopt Artificial Intelligence (AI) in regional budget planning, using perceived usefulness, perceived ease of use, and perceived risk as initial lenses while remaining open to other factors that emerge from the field.

Research Methodology: A qualitative case study was conducted at the Regional Finance Agency (*Badan Keuangan Daerah*/BAKUEDA) of Pangkalpinang City, Indonesia. Data were collected through semi structured interviews with five civil servants involved in planning, budgeting, and revenue management, supported by documentation, and were analyzed with reflexive thematic analysis guided by the Technology Acceptance Model (TAM).

Results: Informants viewed AI as useful for summarizing documents, analyzing historical budget data, and detecting inconsistencies, but only as a decision support tool. Basic use was considered easy, while specific analytical use required better prompting skills and training. The main risks concerned data security, the accuracy of AI outputs, overreliance, and accountability, and further themes covered regulation, training, technical support, and secure official platforms.

Conclusions: Civil servants are attitudinally ready to adopt AI, but their readiness is conditional on competence development, data governance, clear regulation, and human oversight.

Limitations: The study involved one institution and five informants at a stage when AI had not yet been formally implemented.

Contributions: The study extends TAM with perceived risk and organizational conditions in the context of public financial management and offers practical guidance for phased AI implementation in local government budgeting.

Keywords: *Artificial Intelligence, Civil Servants, Regional Budget Planning, Technology Acceptance Model, Technology Adoption*

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1. Introduction

Digital transformation has become an important part of government reform. Advances in information technology are changing not only how governments deliver services but also how they handle administration, data management, decision making, and public financial management (Wirtz, Weyerer, & Geyer, 2019; Zuiderwijk, Chen, & Salem, 2021). In Indonesia, this transformation has been reinforced through the Electronic Based Government System (S*istem Pemerintahan Berbasis*

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Elektronik/SPBE), which aims at more effective, transparent, and accountable governance, and through the launch of GovTech Indonesia, known as INA Digital, in 2024 to integrate government digital services that were previously spread across many applications (Kementerian, 2024).

One of the fastest developing technologies with the potential to transform governance is Artificial Intelligence (AI). AI allows computers to carry out activities that previously required human abilities, such as processing large amounts of data, finding patterns, producing predictions, drafting recommendations, and supporting decisions (Dwivedi, Hughes, Ismagilova, Aarts, Coombs, Crick, Duan, Dwivedi, Edwards, Eirug, Galanos, Ilavarasan, Janssen, Jones, Kar, Kizgin, Kronemann, Lal, & Lucini, 2021). In the public sector, AI can improve administrative efficiency, information management, policy making, and data driven public services (Fatima, Desouza, Buck, & Fielt, 2022; Maragno, Tangi, Gastaldi, & Benedetti, 2023), yet its success depends heavily on whether the employees who will use it in their daily work accept it (Ahn & Chen, 2022).

Understanding employee acceptance is becoming more urgent as AI spreads quickly in government work. A recent global survey of 17.101 public sector employees in 111 countries shows that AI use in government work has expanded, although it remains uneven and is accompanied by gaps in training, organizational readiness, trust, data protection, and perceptions of risk (Aristovnik, Ravšelj, & Babšek, 2026). The availability of AI therefore does not automatically make employees ready to use it, and government organizations need to understand how employees view the benefits, ease, and risks of the technology before integrating it more widely (Alshahrani, Dennehy, & Mäntymäki, 2022; Bright, Enock, Esnaashari, Francis, Hashem, & Morgan, 2025).

In local government, regional budget planning is one of the areas that could benefit from AI. Budget planning is the basis on which local governments set program priorities, allocate resources, and direct development financing, and it involves large and diverse data, the need for fast and accurate analysis, and the obligation to keep program plans consistent with fiscal capacity. AI could help process and analyze data, identify spending patterns, make projections, provide decision alternatives, and support more informed budget preparation, which may raise the efficiency and quality of the planning process (Bracci, Tallaki, & Ebua, 2026; Fischer-Abaigar, Kern, Barda, & Kreuter, 2024).

Despite these benefits, using AI in government budget planning also raises challenges. Regional budgeting concerns financial data, regulatory compliance, accountability for public resources, and decisions that affect citizens, so AI use must consider not only technical aspects but also data security, reliability, transparency, privacy, and responsibility for decisions supported by AI (Busuioc, 2021). Research on public sector managers shows that acceptance of AI depends not only on its benefits but also on perceptions of transparency, privacy, security, trust, and accountability (Majrashi, 2024), which means that AI in government budgeting requires civil servants who are ready to act as its primary users (Hjaltalin, & Sigurdarson, 2024; Mahroof, Weerakkody, Hussain, & Sivarajah, 2025).

The readiness of civil servants (*Aparatur Sipil Negara*/ASN) is crucial because the success of digital transformation ultimately depends on the willingness of individuals to accept and use technology in their work (Ly, 2025; Zhang, & Yu, 2025). Ahn and Chen (2022) explain that the support of government employees is an important condition for successful AI implementation in government. Their willingness depends on how they perceive the benefits and consequences of AI, including its impact on human work and the acceptability of its outputs, and familiarity with AI applications can increase this willingness.

Civil servants' readiness can be examined through the Technology Acceptance Model (TAM). TAM, originally proposed by Davis (1989), explains that technology acceptance is shaped mainly by perceived usefulness, the degree to which a person believes that a technology improves job performance, and perceived ease of use, the degree to which a technology can be used without excessive effort (Granić & Marangunić, 2019). In this study, perceived usefulness reflects the belief that AI can speed up data processing, improve analysis, and support budget planning, while perceived ease of use reflects how easily AI can be learned and integrated into daily work, although individual

ease of use does not guarantee organizational readiness when knowledge and institutional support are limited (Majrashi, 2024; Smith, Prabhakar, Nisar, & Tseng, 2025).

Acceptance of AI cannot be explained by usefulness and ease of use alone. Unlike conventional information technology, AI produces recommendations, predictions, and information that feed into decisions, which gives rise to perceived risk, namely users' perceptions of possible negative consequences of AI use (Alon-Barkat & Busuioc, 2023). In regional budget planning, such risks include inaccurate outputs, threats to the security and confidentiality of financial data, faulty recommendations, excessive dependence on technology, and unclear responsibility when AI results are used as a basis for decisions (Majrashi, 2024).

The need to understand civil servants' readiness is also relevant because AI adoption in public organizations is an organizational and human resource issue as well as a technological one. Selten and Klievink (2024) show that AI adoption in the public sector is complex, because organizations must balance the need to innovate with existing structures, identities, processes, and routines. Research on government employees' readiness also shows that AI implementation requires organizational support, competence development, and change management so that employees can adapt to new technology (Barodi & Lalaoui, 2025).

Research on AI acceptance in the public sector has grown, but studies that link perceived usefulness, ease of use, and risk to civil servants' readiness to adopt AI in regional budget planning remain limited (Bracci et al., 2026; Ly, 2025). Most previous studies discuss AI acceptance in general administration, public services, or specific organizational functions, while regional budget planning involves public financial management with high demands for data accuracy, accountability, compliance, and information security. In Indonesia, research on generative AI adoption at Statistics Indonesia (*Badan Pusat Statistik*/BPS) shows the need for government institutions to adapt to AI (Sayyidah, Lusa, Rizki, Ramlan, & Sensuse, 2026), but empirical research on civil servants' readiness to use AI in local government financial management is still scarce.

This study therefore examines the readiness of civil servants at the Regional Finance Agency (*Badan Keuangan Daerah*/BAKUEDA) of Pangkalpinang City to adopt AI in regional budget planning. The setting was chosen because officials who manage regional finances play a central role in planning and budgeting and because opportunities to use AI in data based work are growing. The study focuses on perceived usefulness, perceived ease of use, and perceived risk as initial lenses and remains open to other factors that emerge from the experiences of informants.

The study makes two contributions. Theoretically, it extends TAM by incorporating perceived risk and organizational conditions to explain AI acceptance in the context of the public sector and regional financial management. Practically, it provides a basis for BAKUEDA and local governments to design AI implementation strategies that focus not only on procuring technology but also on strengthening competence, usability, data security, risk management, and trust, so that digital transformation in regional budget planning can be carried out effectively and responsibly.

2. Literature Review and Hypothesis/es Development

2.1 Artificial Intelligence in Public Administration

AI is one of the technological developments receiving the most attention in public sector digital transformation. It enables computer systems to perform activities that previously required human abilities, such as processing large data sets, recognizing patterns, making predictions, generating recommendations, and supporting decisions. In public administration, AI use has evolved from simple automation of administrative work to more complex support for analysis and decision making (Wirtz, Weyerer, & Geyer, 2019; Zuiderwijk, Chen, & Salem, 2021).

van Noordt and Misuraca (2022) show that AI is used in many government organizations across the European Union to support policy making, improve public services, and strengthen internal

management. In internal functions, AI is applied in areas such as recruitment, cybersecurity, financial management, and predictive maintenance of assets. This finding indicates that AI is relevant not only for services delivered directly to citizens but also for administrative processes and government financial management.

The transition to AI supported public administration requires attention to government employees as users. Ahn and Chen (2022) found that employees' perceptions of the benefits and consequences of AI, as well as their experience with AI applications, are associated with their willingness to support AI use in government. Maragno, Tangi, Gastaldi, and Benedetti (2023) add that successful implementation depends on organizational factors, the affordances that AI offers, and the constraints that public organizations face, while Mikalef, Lemmer, Schaefer, Ylinen, Fjørtoft, Torvatn, Gupta, and Niehaves (2022) show that municipalities need specific capabilities, including data, skills, and governance, to benefit from AI.

AI adoption in public administration is a complex phenomenon. Based on a systematic literature review, Madan and Ashok (2023) identify technological, organizational, environmental, and absorptive capacity factors in the adoption process, and they note tensions related to fairness, transparency, privacy, human rights, and the creation of public value. AI adoption in the public sector therefore cannot be seen as a purely technical matter, because it must take into account the organizational and human context in which the technology is used (Neumann, Guirguis, & Steiner, 2024).

This complexity is even greater in developing countries. A qualitative study of seven public sector AI projects in the Philippines shows that adoption should be examined across the life cycle of design, development, and implementation and that it is shaped by technological, organizational, and environmental conditions (Distor & Neumann, 2026). Implementing AI in government therefore requires technological, human, and organizational readiness, which forms the basis for this study's exploration of how civil servants view the possible use of AI in regional budget planning.

2.2 AI in Regional Budget Planning

Regional budget planning is an important governance activity because it determines program priorities and the allocation of public resources. The process requires accurate data, analysis of needs and fiscal capacity, projections, and consideration of alternative uses of the budget. These characteristics create opportunities for AI to support civil servants in processing historical data, finding spending patterns, preparing projections, detecting irregular data, and providing alternative information (van Noordt, & Misuraca, 2022; Bracci, Tallaki, & Ebua, 2026).

At the same time, budget planning requires special care because AI differs from ordinary information technology. AI can produce recommendations and analyses that may be used as input for decisions, which raises issues of accuracy, security, transparency, bias, privacy, and accountability (Busuioc, 2021). Research also shows that public officials may follow algorithmic advice selectively or rely on it too much, which makes the role of human judgment central (Alon-Barkat & Busuioc, 2023).

In this study, AI is not positioned as a replacement for civil servants as decision makers. Government planning and budgeting involve authority, regulation, accountability, and the use of public resources, so AI is better understood as a decision support tool that helps civil servants obtain and analyze information, while professional judgment and responsibility for decisions remain with government officials (Fischer-Abaigar, Kern, Barda, & Kreuter, 2024). This perspective is consistent with research on public value, which shows that AI offers opportunities for more efficient services but also creates tensions with transparency, privacy, fairness, and individual rights (Hjaltalin, & Sigurdarson, 2024; Maragno, Tangi, Gastaldi, & Benedetti, 2023).

2.3 Technology Acceptance Model as a Conceptual Framework

This study uses TAM as a conceptual framework to understand civil servants' readiness. TAM explains how individuals come to accept and use technology through two main concepts, perceived

usefulness and perceived ease of use (Granić & Marangunić, 2019). The model remains relevant in research on public sector AI, including studies of generative AI use by bureaucrats and studies of AI adoption in government public relations, which also extend TAM with trust, organizational readiness, social influence, and institutional support (Khalil & Al Ali, 2026; Majrashi, 2024).

However, TAM is not used here to test causal relationships between variables. Instead, it serves as a theoretical lens, or sensitizing framework, that helps the researchers understand how civil servants make sense of AI. This approach allows the study to explore civil servants' views in depth without restricting the findings to predetermined constructs.

2.4 Perceived Usefulness in AI Use

Perceived usefulness concerns how civil servants view the benefits of AI for their work. It is defined as the belief that using a technology can improve individual performance (Granić & Marangunić, 2019). In regional budget planning, these benefits may include processing data faster, finding patterns in historical data, conducting analyses, reducing routine work, preparing projections, and providing supporting information, but such benefits cannot be assumed automatically and need to be understood from civil servants' own experiences of their work (Ahn & Chen, 2022).

Perceived usefulness may also influence whether civil servants are willing to incorporate AI into their existing budgeting practices. When employees perceive that AI can provide more accurate information, support evidence based decision making, and simplify complex analytical tasks, they may be more likely to view the technology as relevant to their daily responsibilities. However, perceived usefulness may vary across employees because differences in technical competence, familiarity with AI, and the nature of assigned tasks can shape how the technology is understood and evaluated. Therefore, assessing perceived usefulness requires attention to how civil servants experience the practical value of AI within the specific processes of regional budget planning (Aristovnik, Ravšelj, & Babšek, 2026).

2.5 Perceived Ease of Use in AI Use

Beyond usefulness, technology acceptance also depends on ease of use. Perceived ease of use describes how much effort a person expects to need to learn and use a technology (Granić & Marangunić, 2019). For civil servants, ease of use may relate to understanding how AI works, giving instructions to the system, reading and interpreting AI outputs, and integrating the technology into existing work processes, all of which depend on experience and familiarity with digital technology.

Ahn and Chen (2022) show that familiarity with AI applications is associated with government employees' willingness to support AI implementation. This study does not assume that all civil servants see AI as easy or difficult to use, because civil servants who already use digital technology regularly may have different experiences from those who have rarely interacted with AI. The study therefore explores learning experiences, barriers to use, training needs, technical support, and the competencies considered necessary for AI to be used in budgeting work (Smith et al., 2025).

2.6 Perceived Risk in AI Use

In addition to benefits and ease of use, AI in government brings risks that must be considered. Perceived risk is understood here as civil servants' concerns about the possible consequences of using AI in regional budget planning, including data security and confidentiality, the accuracy of AI information, faulty recommendations, algorithmic bias, lack of transparency, dependence on technology, and unclear accountability (Majrashi, 2024; Busuioc, 2021). Risk is especially important because budget planning uses government financial information and produces decisions that affect the allocation of public resources, so errors in using or interpreting AI outputs may have more serious consequences than in other activities.

Research on AI based public services shows that perceived risk is closely tied to trust in AI, trust in institutions, and the presence of human accountability mechanisms. Studies of bureaucrats also show

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that reluctance to trust AI based decisions arises mainly from perceived risk rather than from the technology itself, and that the ability to understand AI shapes how these risks are evaluated (Alon Barkat & Busuioc, 2023; Haesevoets et al., 2025). The study therefore explores the types of risk that concern civil servants most, the reasons behind these concerns, and the limits of AI use that they consider acceptable in regional budget planning.

2.7 Research Gap

Previous studies show that research on AI in public administration has grown. Ahn and Chen (2022) examined government employees' perceptions and willingness to use AI, van Noordt and Misuraca (2022) mapped AI use in European governments, and Madan and Ashok (2023) identified factors of AI adoption and the tensions that arise during implementation, while recent studies in developing countries emphasize the need to understand adoption based on organizational conditions and the experiences of the actors involved (Distor & Neumann, 2026). Together, these studies provide a solid foundation for understanding AI adoption, but they rarely address the specific setting of local government financial management.

Several gaps remain. Most previous studies discuss AI in general administration and public services, while its use in local government budget planning, with its specific demands regarding financial data, regulation, accountability, and resource allocation, remains underexplored. Most acceptance studies have also been conducted in countries and organizations that differ from Indonesian local governments in bureaucratic systems, digital capacity, infrastructure, regulation, organizational culture, and job characteristics, and they usually treat perceived usefulness and ease of use as constructs to be tested quantitatively rather than as lenses for understanding how civil servants interpret AI.

Based on these gaps, this study seeks a deeper understanding of the readiness of civil servants at BAKUEDA of Pangkalpinang City to adopt AI in regional budget planning. Readiness is explored through perceived usefulness, perceived ease of use, and perceived risk as initial perspectives, while leaving room for other themes such as digital competence, leadership support, regulation, organizational culture, data readiness, training needs, and human oversight. The main research question is therefore how civil servants are prepared to adopt AI in regional budget planning.

3. Research Methodology

3.1 Research Approach and Design

This study uses a qualitative approach with a case study design. A qualitative approach was chosen because the study seeks an in depth understanding of how civil servants interpret the usefulness, ease of use, and risks of AI and the other conditions that may support or hinder its use, rather than measuring statistical relationships between variables. Qualitative research is suited to exploring the meanings that individuals or groups give to social or human problems, and readiness to adopt AI involves not only technology but also user experience, knowledge, perceptions, organizational culture, policy, and job characteristics (Creswell & Poth, 2018).

A case study design was used because the research focuses on one organizational context, BAKUEDA of Pangkalpinang City. Case studies allow researchers to explore a contemporary phenomenon in depth within its real life context (Yin, 2018). In this study, the phenomenon is civil servants' readiness for the possible use of AI in regional budget planning.

3.2 Research Setting

The study was conducted at BAKUEDA of Pangkalpinang City, whose tasks and functions relate directly to regional financial management, including planning and budgeting. Regional financial management involves large amounts of data, analysis, the preparation of financial information, regulatory compliance, and coordination among many parties, which creates opportunities to use AI as

a supporting technology. The study does not assume that AI has already been implemented in budget planning at BAKUEDA, and it focuses instead on civil servants' understanding, experiences, expectations, concerns, and views regarding the possible integration of AI into planning and budgeting work.

3.3 Informants

Informants were selected through purposive sampling, because the study required people with knowledge, experience, and involvement relevant to the phenomenon under study. In qualitative research, the selection of informants emphasizes their ability to provide rich and in depth information rather than statistical representativeness (Creswell & Poth, 2018). The informants were civil servants at BAKUEDA who were involved in planning, budgeting, financial management, data processing, or the use of information systems in their work.

The inclusion criteria were that informants held civil servant status at BAKUEDA, had duties or experience related to planning, budgeting, financial management, or data processing, understood the work processes and information systems used in regional financial management, had experience using digital technology at work, and were willing to share information openly. The number of informants was not determined statistically but by the adequacy and depth of information. Data collection continued until data saturation was reached, that is, until additional interviews no longer produced substantive new themes, which in this study occurred after five informants.

3.4 Data Collection

The data consisted of primary and supporting data. Primary data were obtained through semi structured interviews, which allowed the researchers to use prepared questions while probing deeper into informants' answers, and supporting data were obtained from relevant documents. The interview guide was developed from the research objectives and the conceptual framework and covered six themes, namely understanding and experience of AI, perceived usefulness, perceived ease of use, perceived risk, organizational readiness, and readiness and expectations for AI implementation (DeJonckheere & Vaughn, 2019).

Examples of interview questions include "How do you understand the use of AI in government work?", "Which tasks in budget planning could be supported by AI?", "What makes AI easy or difficult for civil servants to use?", "What risks concern you most if AI is used to process budget data?", and "What should BAKUEDA prepare before AI is used more widely?" Follow up questions were developed from informants' answers so that unexpected information and themes could emerge. Interviews were conducted in person or online depending on informants' availability, recorded with their consent, and transcribed for analysis.

Documentation was used to understand the organizational context and the budget planning process. Documents included policies, guidelines, work procedures, and documents related to information systems that could be accessed within the scope of the research. The documents were not used to obtain or disclose confidential financial information, and they served mainly to help the researchers understand the work context and confirm information obtained from interviews.

3.5 Research Instrument

In qualitative research, the researcher serves as the main instrument for collecting, interpreting, and analyzing data, with the researcher's interaction with participants influencing the development and interpretation of empirical materials (Yoon & Uliassi, 2022). The researchers interacted directly with informants, conducted interviews, developed follow up questions, interpreted responses, and identified patterns and themes in the data. To improve consistency across interviews, a semi structured interview guide was used as a flexible framework rather than a questionnaire with fixed responses, ensuring that the main topics were addressed while allowing follow up questions and probing based on participants' responses (DeJonckheere & Vaughn, 2019).

3.6 Data Analysis

The data were analyzed with reflexive thematic analysis, a method for identifying, analyzing, and reporting patterns of meaning in qualitative data (Braun & Clarke, 2019). The analysis began with familiarization, in which interview transcripts were read repeatedly to understand their content and context, followed by coding, in which meaningful segments of the data relevant to the research question were labeled. Codes were then grouped into initial themes, and perceived usefulness, perceived ease of use, and perceived risk were used as sensitizing concepts without restricting the analysis, so that open coding could capture information beyond these concepts.

In the next stages, themes were reviewed and refined by comparing them with the whole data set, merging overlapping themes and splitting themes that were too broad into subthemes. Themes were then defined and named according to their main meaning, which allowed additional themes such as training needs, regulation, and secure platforms to emerge alongside usefulness, ease of use, and risk. Finally, each theme was described narratively, supported by direct quotations from informants, and interpreted in relation to TAM and previous research without forcing the data to fit the framework, so the analysis combined deductive and inductive elements.

3.7 Trustworthiness

Several strategies were used to enhance the credibility of the findings. Source triangulation compared information from informants with different positions and work experiences, and method triangulation compared interview data with relevant documents where available. Member checking was used to confirm specific information or interpretations with informants when clarification was needed, which reduced the risk of misinterpreting their meanings.

The study also maintained an audit trail by documenting data collection, transcription, coding, theme development, and analytical decisions. Direct quotations from informants are presented as empirical evidence for the themes. Informants' identities are protected by codes, from Informant 1 (I1) to Informant 5 (I5).

3.8 Research Ethics

Before each interview, informants were informed about the purpose of the study, the form of participation, the use of the data, and their right to decline questions or withdraw. Participation was voluntary and based on informed consent, and interviews were recorded only with permission. Informants' identities are kept confidential, information that could identify individuals is anonymized, and the study avoided collecting or publishing confidential budget data or internal information that is not intended for the public.

4. Results and Discussions

4.1 Profile of Informants

The study involved civil servants at BAKUEDA of Pangkalpinang City who were connected with planning, budgeting, financial management, data processing, and the use of information systems. Informants were selected purposively based on their experience and knowledge of regional financial management and their use of digital technology at work. Their characteristics are presented in Table 1.

Table 1. Characteristics of informants

Code	Position	Area of Duty	Length of Service in the Area	Experience with AI
I1	Head of Division	Regional planning and budgeting	Since 2022 (about 4 years)	Has used AI as a source of information and initial overview

Code	Position	Area of Duty	Length of Service in the Area	Experience with AI
I2	Head of Subdivision	Regulation and policy formulation	Since 2023 (about 3 years)	Has used ChatGPT for policy literature and sentence drafting
I3	Head of Subdivision	Evaluation of the Regional Budget Draft (*Rancangan Anggaran Pendapatan dan Belanja Daerah*/RAPBD) and accountability of the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah*/APBD) of regencies and cities	Since 2023 (about 3 years)	Uses ChatGPT and Gemini for summaries, references, and report drafts
I4	Head of Division	Management of Locally Generated Revenue (*Pendapatan Asli Daerah*/PAD)	Since 2024 (about 2 years)	Uses ChatGPT for literature reviews and document summaries
I5	Head of Subdivision	Receipt and evaluation of PAD	Since 2024 (about 2 years)	Uses ChatGPT for administrative work, summaries, and references

Table 1 shows that all five informants hold managerial positions at the level of division or subdivision head and cover the main financial functions of BAKUEDA, namely planning and budgeting, regulation and policy, budget evaluation, and revenue management. Their length of service in their current areas ranges from about two to four years, which means that they are familiar with current procedures and systems. All informants have some experience with AI, mostly with ChatGPT and in one case also Gemini, but their use is limited to searching for information, summarizing documents, finding references, and drafting texts rather than analyzing official budget data. This profile shows that informants have a basic familiarity with AI that allows them to reflect on its possible use in budgeting, even though AI has not yet been formally adopted in their work, and the table was compiled by the researchers in 2026.

The interview data were analyzed with thematic analysis, using perceived usefulness, perceived ease of use, and perceived risk as sensitizing concepts based on TAM. The analysis was also open to other themes that emerged from informants' experiences. With this approach, civil servants' readiness was examined not only in terms of individual acceptance of technology but also in terms of the organizational conditions that support or hinder AI adoption.

4.2 Civil Servants' Understanding of AI

All five informants understood AI functionally, as a tool for searching for information, summarizing documents, supporting analysis, and assisting administrative and policy work. I1 saw AI as a means of obtaining information and an initial overview, I2 used it as a source of policy literature and to help with sentence drafting, and I3, I4, and I5 used it for data and document summaries, technical references, literature reviews, and drafting. I1 explained that "AI can help obtain information and provide a picture of things that had not been considered before, but AI use in the budgeting process has not yet been officially implemented," while I2 said, "I have used ChatGPT mainly as literature to search for information related to policy, and also to help me understand the language or sentence structure that fits the policy."

Informants did not see AI as a replacement for civil servants but as a technology that supports their work. This view was evident in I1's statement that AI can provide information and support analysis, but its results must still be adjusted to applicable procedures and regulations. The finding shows that initial acceptance of AI has formed, even though AI has not yet been formally used in budgeting,

which is consistent with Ahn and Chen (2022), who argue that the transition to AI supported public administration requires a good understanding among government employees, and with Madan and Ashok (2023), who emphasize that understanding AI is an important first step in public sector adoption.

4.3 Perceived Usefulness, AI as Support for Budget Planning

4.3.1 Benefits of AI in Data Processing and Analysis

Informants saw AI as having the potential to speed up information processing, help analyze budget data from previous years, summarize documents, and detect patterns or inconsistent data. I2 stated, "In my opinion, AI is a fairly promising tool for financial management. I have used AI to search for information and summarize documents, and if it is applied in budgeting, I see its main benefit in speeding up analysis." I4 added, "For verification work, AI might help detect inconsistent data or flag something that differs from previous patterns, which would be very helpful because the amount of data to be checked is quite large."

These statements show that informants see AI as most useful for repetitive and data based tasks, such as comparing budget trends across years, summarizing documents, and detecting data anomalies. In their view, the usefulness of AI lies not only in automation but also in its ability to provide supporting information for civil servants. This finding is consistent with Ahn and Chen (2022), who found that perceived benefits of AI among public managers and employees depend largely on how far AI improves work efficiency and that these perceptions are an important basis for support for AI in government.

4.3.2 AI as Support rather than a Replacement for Decision Making

Another important aspect is how civil servants see the position of AI in budget decision making. Informants stated that AI should only support analysis and should not replace the authority to make budget decisions, because these decisions involve regulation, development priorities, and public accountability. I2 said that "AI should be used as a tool and not as the only basis for making decisions, and its use must still be adjusted to analysis and applicable regulations," while I4 explained, "I see AI as a technology that can support work, not replace civil servants, because budget planning involves many considerations beyond numbers, and even if AI provides analysis or recommendations, the final decision must still be made by people with authority."

These findings show that civil servants view AI as a decision support tool rather than a decision maker. By insisting that final decisions remain with humans, informants highlighted the importance of human oversight in applying AI to public financial management. Rahman et al. (2026) similarly emphasize that the complexity of generative AI adoption in government requires an approach that takes the role of humans in decision making into account, which is particularly relevant because budget decisions rest not only on technical calculations but also on regulation, development priorities, policy considerations, and accountability for public funds (Busuioc, 2021).

4.4 Perceived Ease of Use, Ease, Competence, and Adaptation

4.4.1 Perceptions of Ease of Use

Informants' views on the ease of using AI varied, since some considered it fairly easy, while others were not yet accustomed to it because they used it infrequently. I3 explained, "For basic use such as asking questions or requesting summaries, AI is relatively easy to understand even for civil servants with standard digital literacy, but for more specific use, such as asking AI to analyze budget data in a certain format or to perform complex calculations, a better understanding of how to write the right instructions is needed." In contrast, I5 said, "I do not use AI very often yet, so if AI is used in our work later, I think there should be training first."

These differences suggest that ease of use depends on how often and how familiarly informants have used AI applications, rather than only on the technical difficulty of the applications. In TAM, perceived ease of use refers to the extent to which users believe that using a technology does not require excessive effort (Granić & Marangunić, 2019). In this study, the concept can be understood not only as the ease of operating an application but also as the ability of civil servants to understand AI outputs and use them appropriately in their work.

4.4.2 Competence and Training Needs

The interviews also showed that some civil servants did not yet understand how AI works or how to write effective instructions, or prompts. I5 added that AI language is sometimes too formal or machine like, so it needs to be simplified and adapted to the context of local bureaucracy, while I1 stated, "Difficulties usually occur at the beginning because users do not yet understand how AI works and do not know the right keywords or instructions to produce the desired information." I3 also stressed that users need to be able to judge the reliability of answers, because AI may provide references that are invalid or do not fit the regional context.

These findings indicate that civil servants' readiness for AI cannot be separated from digital competence and organizational learning. The training needed is therefore not only technical but also focused on checking, understanding, and evaluating AI outputs. Khalil and Al-Ali (2026), in their study in the United Arab Emirates (UAE), likewise stress the importance of organizational dynamics and social influence in enabling government employees to use AI.

4.5 Perceived Risk, Security, Accuracy, and Accountability

4.5.1 Data Security and Confidentiality

Informants were quite concerned about the security and confidentiality of government financial data if such data were entered into AI applications whose storage and use of data were unclear. I2 said, "I am quite worried about data security, because government financial data cannot simply be entered into an AI application when we do not know how the data will be stored and used." I3 added, "There is also anxiety about data confidentiality, since the regional budget has sensitive aspects that must not be misused, and data security is very important because budget documents are confidential and strategic."

These statements show that data security is a dominant and consistent concern among informants who deal directly with financial data. The concern is particularly relevant when AI use would involve uploading government data to external applications or platforms. Majrashi (2024) shows that AI use in public administration is closely linked to privacy, transparency, fairness, and public value, so civil servants' readiness cannot be built only through technical skills but must be accompanied by governance that clearly defines which data may be processed with AI.

4.5.2 Accuracy and Reliability of AI Outputs

The next risk concerns the accuracy of information produced by AI. Informants felt that AI answers can look convincing but are not necessarily correct, so the results must be checked against data in official systems and applicable regulations. I3 stated, "AI can help analyze data and provide alternative information, but users must understand what AI is doing, because sometimes its answers look convincing but turn out to be wrong when checked."

This finding shows the importance of civil servants' ability to verify AI outputs. In regional budgeting, AI outputs should not be accepted automatically without being checked against data sources, regulations, and factual conditions. Research on algorithmic advice in the public sector warns that officials may either over rely on such advice or accept it selectively, which makes systematic verification procedures essential (Alon Barkat & Busuioc, 2023).

4.5.3 Accountability and Human Oversight

Risk also concerns who is responsible when AI recommendations or analyses are used in work. Informants emphasized that responsibility for work outcomes remains with civil servants and that AI results cannot be used as the sole basis for decisions without human verification. I4 explained, "My biggest concern is excessive dependence on AI that reduces the critical thinking of civil servants, because if they rely too much on AI output without analysis and verification, there is a risk of inappropriate budget decisions."

This finding shows that civil servants do not see AI as a substitute for their authority but as a tool whose use requires human supervision. In public administration, this position is important because responsibility for decisions and the use of the budget remains with the officials who hold authority under the law. Accountable use of AI therefore requires clear lines of responsibility and mechanisms that allow humans to review and override algorithmic outputs (Busuioc, 2021).

4.6 Organizational Factors in AI Adoption Readiness

The qualitative analysis was not limited to the three initial concepts of TAM and perceived risk. Several new themes emerged from the interviews and relate to the organizational conditions needed for AI adoption. These themes concern training and technical support, regulation and legality, and infrastructure and official platforms.

4.6.1 Training, Socialization, and Technical Support

Informants generally said that they needed training and socialization before AI is implemented. Without such preparation, they felt unsure about using AI for official work. I3 hoped for training on both the use of AI and the evaluation of its outputs, while I5 proposed systematic training, a helpdesk or technical team, and trials in a safe environment, explaining, "To be more confident, I need systematic and continuous training, not a single session that is then abandoned, a helpdesk or technical team that can be contacted when problems arise, and trials in a safe environment before AI is applied to actual budget documents."

These needs show that AI implementation must be supported by organizational learning, not only by the provision of applications. Training could proceed in stages, starting with basic use and moving on to prompt writing, information verification, data security, and the use of AI for analytical work. Research on civil servants' readiness similarly shows that change management and competence development are central to successful AI adoption in the public sector (Barodi & Lalaoui, 2025; Smith et al., 2025).

4.6.2 Regulation and Legality

Regulation was the prerequisite most consistently mentioned by informants. I1 was willing to use AI if there were clear regulations, directions, and legality, I4 required a clear legal basis, and I5 hoped for regulations governing AI use and data security. I1 stated, "I am ready to use AI once there are regulations, directions, and legality from the government, although AI results still need to be checked because the information provided may not match the substance required."

This finding shows that civil servants' readiness is determined not only by personal willingness but also by regulatory certainty. Guidelines need to explain the purposes of AI use, its limits, the types of data that may be processed, verification procedures, and the responsibilities of users. National AI strategies and public values frameworks can provide the broader direction for such guidelines at the local level (Hjaltalin & Sigurdarson, 2024).

4.6.3 Infrastructure, Integration, and Official Platforms

Informants also emphasized the need for clear infrastructure and official platforms as supporting factors in implementing AI in the public sector. I3 proposed a platform that meets government security standards, including the possibility of using AI offline or on local servers, stating, "The AI platform

used must meet government data security standards, including the ability to be used offline or on a local server so that data does not leave the government system." I4 hoped that AI would be integrated with the regional financial management system so that monitoring and evaluation could be carried out more quickly and accurately.

This finding shows that technical readiness includes security, integration, data quality, and system support. AI implementation should be directed toward official platforms that suit the needs of local governments. Robinson (2026) similarly highlights the importance of infrastructure and governance considerations, including the choice between open and proprietary AI models, in public sector AI adoption.

4.7 Synthesis of Civil Servants' Readiness to Adopt AI

After all themes were analyzed, the main research question on civil servants' readiness to adopt AI in regional budget planning can be answered. Overall, civil servants are fairly ready in terms of attitude and acceptance of the benefits of AI, but not yet fully ready in terms of competence, data governance, and usage guidelines, so their readiness is conditional. This conclusion is based on patterns that appeared consistently across the whole data set rather than on one or two statements, and the synthesis is presented in Table 2.

Table 2. Synthesis of themes on civil servants' readiness to adopt AI

Theme	Informants	Summary of Findings	Implications
Perceived usefulness	I1, I2, I3, I4, I5	AI is useful for information, references, summaries, data analysis, consistency checks, and administrative work	AI can first be applied to supporting and data based tasks
Perceived ease of use	I1, I2, I3, I4, I5	Basic use is relatively easy, but specific instructions and complex analysis require competence	Training in use and prompt writing is needed
Accuracy and verification	I1, I2, I3, I4, I5	AI results may not match the required substance, may be invalid, or may lead to different interpretations	Every AI output must be verified against regulations and official data
Data security	I3, I4, I5, supported by I1 and I2	Budget data are considered sensitive and in need of protection	Use official platforms, access controls, and a ban on entering sensitive data into unapproved applications
Regulation and governance	I1, I2, I3, I4, I5	Willingness to use AI depends on regulation, legality, direction, and limits of use	The agency needs Standard Operating Procedures (SOP) and clearly assigned user responsibilities
Training and support	I1, I3, I4, I5, with needs also expressed by I2	Socialization, training, output evaluation, a helpdesk, and trials are needed	Implementation should be phased and continuous
Human oversight	I1, I2, I3, I4, I5	AI is seen as a tool rather than a replacement for civil servants	Final decisions remain with authorized civil servants

Table 2 brings together the seven themes that describe civil servants' readiness. Perceived usefulness, perceived ease of use, accuracy and verification, regulation and governance, and human oversight were supported by all five informants, which shows that these views are shared across the different functions of BAKUEDA. Data security was raised most strongly by I3, I4, and I5, who work closely with budget and revenue data, while training and support needs were expressed by four informants and implied by the fifth. The implications column shows that each theme translates into a concrete requirement, from starting with low risk tasks and providing training to issuing SOP, securing official

platforms, and keeping final decisions with authorized officials, and the table was compiled by the researchers in 2026.

Overall, perceived usefulness encourages acceptance because informants see the potential of AI to speed up their work. Perceived ease of use is relatively positive for basic use but still depends on the ability to write instructions, while perceived risk is an important consideration because it relates to accuracy, data security, dependence, and accountability. Readiness in this study therefore does not mean that AI can be used immediately without preparation, but rather openness and willingness to use AI if it is supported by adequate governance, security, competence, and oversight, which is consistent with research showing that AI adoption in the public sector depends heavily on organizational and regulatory factors and not only on individual acceptance (Haesevoets et al., 2025; Selten & Klievink, 2024).

4.8 Implications of the Findings

The findings have several implications for BAKUEDA of Pangkalpinang City. Initial AI use should focus on activities with relatively low risk, such as literature searches, summaries, administrative drafts, grouping of information, and preliminary analysis. Use of AI for sensitive data, budget allocation recommendations, or financial decisions should take place only on official platforms and with layered verification mechanisms.

The agency needs to develop guidelines that regulate which data may be entered, which applications are permitted, how outputs should be checked, who has access, and who is responsible. Training should be continuous and accompanied by technical support. A limited trial or pilot project could be carried out before wider implementation, as suggested by I3 and I5.

In the long term, AI could be developed and integrated with the regional financial management system, with attention to data security and the specific needs of the region. The key principle to maintain is that AI functions as decision support, while judgment, approval, and accountability remain with officials according to their authority and applicable regulations. This principle aligns with the broader literature on AI driven decision making in government, which stresses that algorithmic tools should strengthen rather than displace human judgment (Fischer Abaigar et al., 2024; Mahroof et al., 2025).

5. Conclusions

This study examined the readiness of civil servants to adopt AI in regional budget planning through a qualitative case study at BAKUEDA of Pangkalpinang City. Civil servants generally see AI as a useful supporting technology, especially for speeding up data processing, summarizing documents, and detecting anomalies in budget data, but they position it as a tool rather than as a replacement for decision making authority. In terms of ease of use, AI is considered relatively easy for basic needs, but more specific use in budgeting work still requires better digital competence and training in writing instructions.

Civil servants also expressed concerns about the security and confidentiality of government financial data, the accuracy and reliability of AI outputs, and excessive dependence that could reduce critical thinking without human oversight. Beyond these three themes, readiness is also shaped by organizational factors, namely the need for training and socialization, clear regulation and legality, and infrastructure and official platforms that meet government data security standards. Civil servants' readiness is therefore attitudinally adequate but conditional, because it still requires stronger competence, data governance, regulation, and oversight before AI can be implemented more widely in regional budgeting.

This study has several limitations. It was conducted in one institution with five purposively selected informants, so its findings are not intended for statistical generalization, and its qualitative design provides in depth understanding but does not test causal relationships. It was also carried out before

AI had been formally implemented in budget planning at BAKUEDA, so the findings reflect initial perceptions rather than an evaluation of actual use, and future studies should test these readiness factors quantitatively across more informants and local governments and conduct longitudinal research during implementation to compare perceived readiness with actual AI use.

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Author Contributions

FKP contributed to the conceptualization of the study, data collection, data analysis, interpretation of the results, and the writing, review, and revision of the manuscript. RZA contributed to the conceptualization of the study, data collection, data analysis, interpretation of the results, and the writing, review, and revision of the manuscript. R contributed to the conceptualization of the study, data collection, data analysis, interpretation of the results, and the writing, review, and revision of the manuscript. RSW contributed to the conceptualization of the study, data collection, data analysis, interpretation of the results, and the writing, review, and revision of the manuscript, and all authors read and approved the final manuscript.

Conflict of Interest

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