

## Analysis of the Implementation of the Development Information System (SIPBANG2) at the NTB Provincial Library and Archives Service

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### ABSTRACT

This study aims to determine how the implementation of the Development Information System (SIPBANG2) in the NTB Provincial Library and Archives Service. This study uses a descriptive research method with a qualitative approach. The results show that SIPBANG2 makes it easier to manage data and budget reports with intuitive features and integration into a central system, although there are still technical obstacles such as errors that affect data accuracy. The perception of usability and ease of use tends to be positive, even though productivity is not optimal. Attitudes towards user behavior show good acceptance, supported by strong perceptions of behavioral interest to continue using this system as part of government policy. In behavioral perception, SIPBANG2 implementation has helped the input and reporting process, and users are optimistic that this system can provide greater benefits with continuous improvement.

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## **INTRODUCTION**

The transformation of Indonesia's government system from centralization to decentralization has brought significant changes in local governance, especially with the enactment of Permendagri No. 70 of 2019 concerning Regional Development Information Systems which replaces Permendagri No. 8 of 2014 concerning Regional Government in articles 391 and 395 explaining that local governments are obliged to provide regional government information in the form of regional development information as well as regional financial information managed in an information system (Nuralia , 2021), (Puspitasari et al., 2023), (Vitriana & Ahyaruddin, 2022). In its implementation, the local government consisting of Governors, Regents/Mayors and other regional apparatus, supported by Bappelitbangda which is in charge of monitoring and evaluating the performance of the implementation of the regional development plan Regional development planning is carried out through three main stages: planning input, planning process, and planning output The planning input stage plays a crucial role because it requires valid and up-to-date databases and information, So that it can produce development plan documents that are able to answer various development problems and help achieve the targets that have been set (Diana et al., 2023), ( Fatwadi et al., 2016), (Teguh & Karina, 2024), (Wurara et al., 2020), (Azzahara Mayani et al., 2022), Nurmalasari et al., 2022). (Anggun Hilendri et al., 2022), Kusnadi & Afriliana, 2019). One of the government's efforts in regional development planning is to update the development information system, which was previously E-Monev, into a development information system through the socialization of the SIPBANG2 application which was held on Thursday, November 23, 2023.

SIPBANG2 is an innovation in the government information system that aims to facilitate the delivery of information regarding Budget and Realization data in all NTB Provincial OPDs BIRO AP, 2023). SIPBANG2 is also an effort to obtain data on the absorption of the OPD budget within the NTB province (Ageng Nugroho Wibowo et al., 2023), (Nafarani et al., 2023). SIPBANG2 is designed to be a simpler system than the previous system, namely E-Monev is a system that focuses on monitoring, controlling work plans, and inputting realization through uploading work paper files in excel form while SIPBANG2 focuses on inputting the realization of the entire budget directly after the issuance of SP2D (Fund Disbursement Order). SIPBANG2 contains the financial and physical realization of each OPD Each OPD will be given a user and password so that they can access and input the realization of the budget (Aldy Wibowo et al., 2023), (Nuryati et al., 2023). This application is expected to be used soon in 2024. However, in the implementation of this application, it is only possible to input funds sourced from the APBD, later it is hoped that over time it will be able to input funds from various sources, both the State Budget, to DBHCHT (Cahyani & Nurabiah, 2023), (Irianto et al., 2020), (Satriaajaya et al., 2018) , (Irianto et al., 2020).

The implementation of policies in the Development Information System (SIPBANG2) still has many obstacles in the system at the time of its operation such as networks, resource limitations, etc (Fahzura & Najamudin, 2022),

(Nuralia, 2021). Likewise, at the NTB Provincial Library and Archives Office, based on the initial observations of researchers implementing the Development Information System (SIPBAG2) at the time of initial use, namely in November 2023 until now, there are still many obstacles and obstacles that occur cannot be separated from the system that has just been implemented. As revealed by Suharnita as the operator who holds and inputs the budget realization, that there are several obstacles in the system such as on the dashboard display containing the Pie Realization vs Budget diagram still cannot be shown the percentage of realization and budget owned as well as the realization report that is not in accordance with the budget so that if BPKAD asks for a budget realization report, the DPKP will provide a report in the form of Excel. Therefore, the NTB Provincial Government responded to some of these obstacles and is now in the process of improving its system. The NTB Provincial Government also strives that by 2025 the Development Information System (SIPBANG2) can be used properly by all OPDs.

The research that is relevant and supports the implementation of accounting information systems such as the research conducted by (Arief & Hayati, 2021), (Arman et al., 2022), (Dewi & Nurabiah, 2024), (Dewi et al., 2023), (Jacobus et al., 2023), (Medhitama et al., 2024), (Seyselis & Pradana, 2021), (Wibowo et al., 2023) stated that the implementation of accounting information systems (SIPD, SIMDA, SIPK, E-SAKIP, SIMDA Next-G, E-MONEV) has been running well and effectively. However, based on research conducted by Arif & Firmansyah (2024) stating that the Karanganyar Regency BKD has not used SIPD RI in its regional accounting and financial reporting process. However, for FY 2024, the BKD of Karanganyar Regency is considered adequately ready to implement the SIPD RI policy because of the six aspects, five aspects have been fulfilled well. In line with the research conducted by Ahyaruddin et al. (2022), Wilansari et al. (2022), Wurara et al. (2020) stating that the implementation of the local government information system has not been implemented properly due to a lack of efficiency in terms of time, this is due to the large number of SKPDs that cannot enter data on time, according to the time determined by Bappelitbangda.

This research is strengthened by the theory of Technology Acceptance Capital (TAM), TAM is an information system theory that creates a model of how users are willing to accept and use technology This theory assumes that the user of technology or information system is determined by several factors two (2) of which are Perceived (Aeni M et al., 2022). Usefulness is a person's level of confidence that the use of technology or information systems will improve performance and Perceived Ease Of Use is a person's level of confidence that using technology or information systems can make it easier to complete work (Al Firah et al., 2022), (Kusuma Negara et al., 2018). The implication of the Technology Acceptance Model theory in this study is to analyze the implementation of new information systems applied to local governments that can provide convenience to system users in managing local government information, for example, the information on the realization of the financial budget of each OPD is in accordance with the indicators of an information system in order to produce accurate local government information in one system.

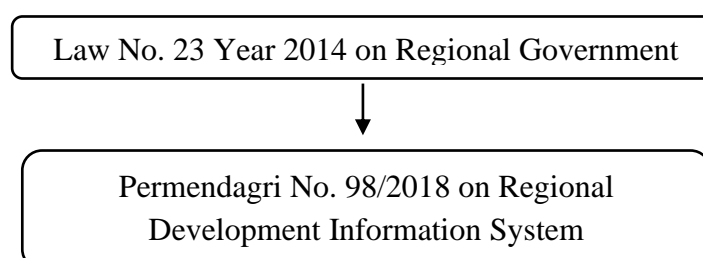
Based on the previous research that has been presented, the researcher concluded that there are several differences in previous studies, this is interesting for researchers to conduct research on the implementation of the Regional Financial Information System. This study seeks to see how the implementation of the Regional Financial Information System policy of the NTB Provincial Library and Archives Service in inputting budget realization. However, in this study, the obstacles and efforts made to overcome the obstacles faced when using this Financial Information System will be explained in detail. This research also has novelty, namely in terms of the system because the information system has only been implemented at the end of 2023 so there has been no research that discusses this information system.

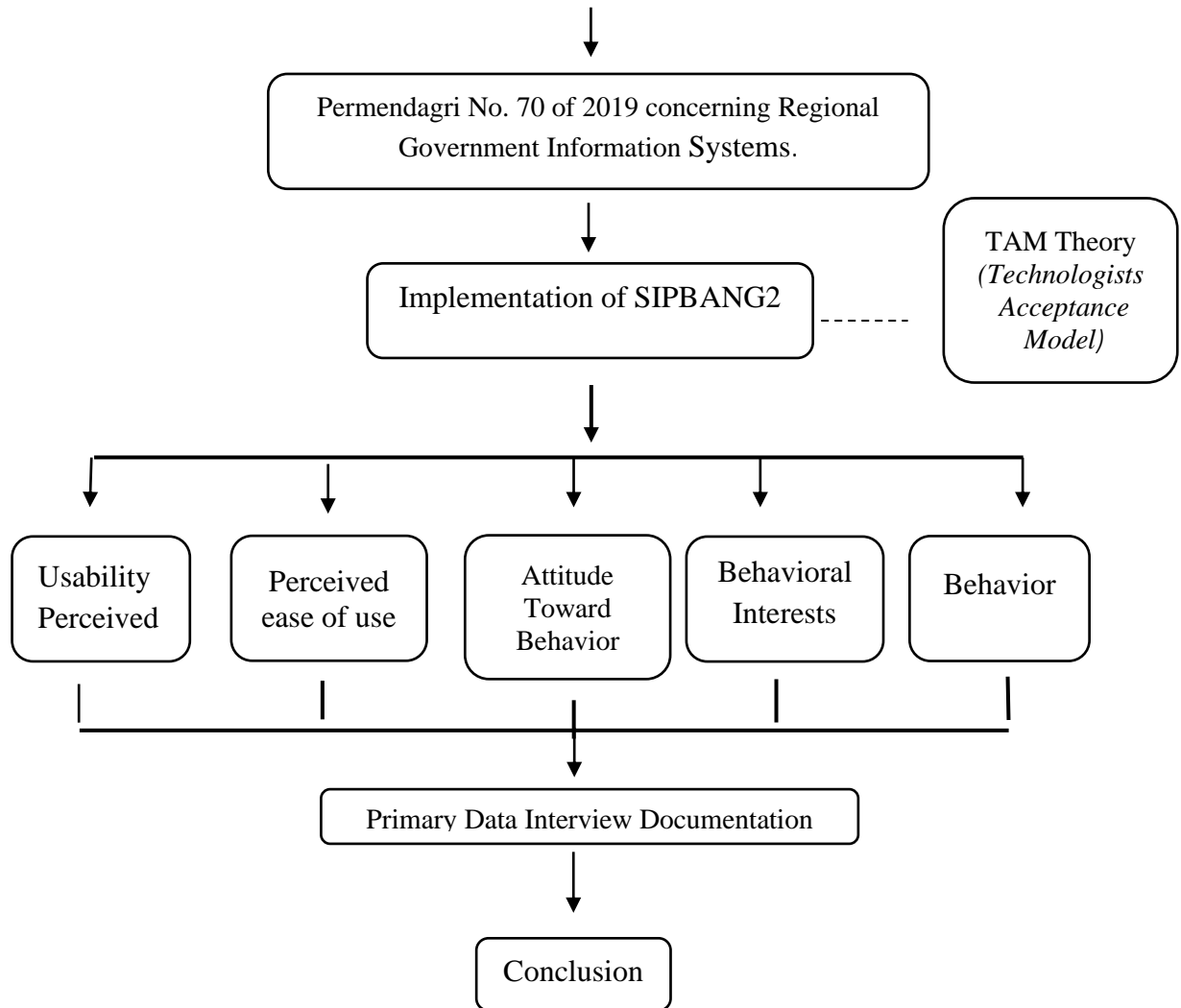
## LITERATURE REVIEW

### *Teori TAM ( Technology Acceptance Model )*

The Technology Acceptance Model (TAM) was introduced by Fred D. Davis in 1986 and is the most influential and common theory in explaining an individual's acceptance of the use of information technology (Rizki Rahman et al., 2023), (Satriaajaya & Handajani, 2017) . TAM is related to technology variables and utilization variables, where users of information system technology tend to use the system if the information system is easy to use and has many benefits for users (Irawati et al., 2019). The goal of TAM is to provide an explanation of the influence of external factors on the beliefs, attitudes and objectives of using the system.

The Perceived Usefulness dimension in TAM theory is closely related to the focus of this research. SIPBANG2 as an information system is expected to provide benefits and improve employee performance in the process of inputting budget realization data. In addition to the perception of usability, the dimension of Perceived Ease Of Use is also the focus of this study. SIPBANG2 designed with certain features, which are expected to facilitate access and use of the system by employees. This research will see whether the menus and displays SIPBANG2 easy to understand and operate by employees in inputting budget realization data. The ease of access SIPBANG2 through different types of devices will also be explored. Then Attitude Toward Using in TAM theory is also relevant to this study. The research will reveal the response and acceptance of employees to the transition from the previous system of E-Monev to SIPBANG2. It is important to understand the extent to which employees are willing to accept and use the new system. Meanwhile, the Behavioral Intention to Use dimension can analyze employee commitment in sustainable use and Actual System Usage will evaluate the implementation of SIPBANG2 in the field, providing a real picture of the implementation of the system in budget management and reporting at the NTB Provincial Library and Archives Office.





**Figure 1. Conceptual Framework**

## METHODOLOGY

This study uses a type of descriptive research with a qualitative approach (Diswandi, 2017), (Mustiani et al., 2022), (Nyoman et al., 2021), (Pilaili et al., 2022), (Safitri et al., 2022). The descriptive research method is used to describe or describe the implementation of the development information system (SIPBANG2) at the NTB Provincial Library and Archives Service. The informants from this study are the Head of Service, Head of Sub-Division, Planner, and Operator as many as 1 person so that the total informants in this study are 4 people. Researchers are directly involved in the field in the process of observing and collecting data. The data used in this study is primary data. Primary data was obtained through data collection techniques by means of interviews and document retrieval.

This study uses two main techniques in data collection. The first technique is an in-depth interview conducted in a semi-structured manner, where the interview process is recorded audio with the permission of the respondent and equipped with field notes. This interview focuses on the application of SIPBANG2 at the NTB Provincial Library and Archives Service to obtain

comprehensive information from various perspectives. The second technique is documentation, which involves the collection and analysis of related official documents. This process is important to understand how SIPBANG2 are integrated in agency operations and their impact on the efficiency and effectiveness of development information management. To ensure the accuracy of the data, this study uses triangulation methods and validation through documentation.

## RESEARCH RESULT

The implementation of SIPBANG2 at the NTB Provincial Library and Archives Service has been implemented since November 2023. This system is designed with the aim of making it easier to convey information about Budget and Realization data in all NTB Provincial OPDs, including the NTB Provincial Library and Archives Service. In the implementation of SIPBANG2, there are a number of individuals who have access rights and authority in operating the application, namely the Head of Service, Head of Sub-Division, Planner, and Operator. However, in the study, there were only two informants that the researcher was interviewed, namely the Planner and the Operator. The consideration of the two informants is because they not only play the role of system users, but also have the potential to become key informants in the ongoing research. Their role is very strategic, because it does not only carry out the technical function of operating the application, but also provides an in-depth perspective on the experiences, challenges, and impacts of SIPBANG2 implementation on the NTB Provincial Library and Archives Office. As informants, they can reveal the adaptation process, the obstacles faced, and the benefits felt during the use of this information system which will later become fundamental data in analyzing the success of SIPBANG2 implementation.

The theory that is the basis of this study to determine the implementation of SIPBANG2 in the context of budget realization data input is the Theory Acceptance Model (TAM) which consists of 5 perceptions, including perception of usefulness (Perceived Usefulness), perception of ease of use (Perceived Ease of Use), attitude towards behavior (Attitude towards behavior), behavioral interest (Behavioral Intention) and behavior. These five perceptions work together and interact with each other.

The interaction between these perceptions can be illustrated as seen in the figure below:

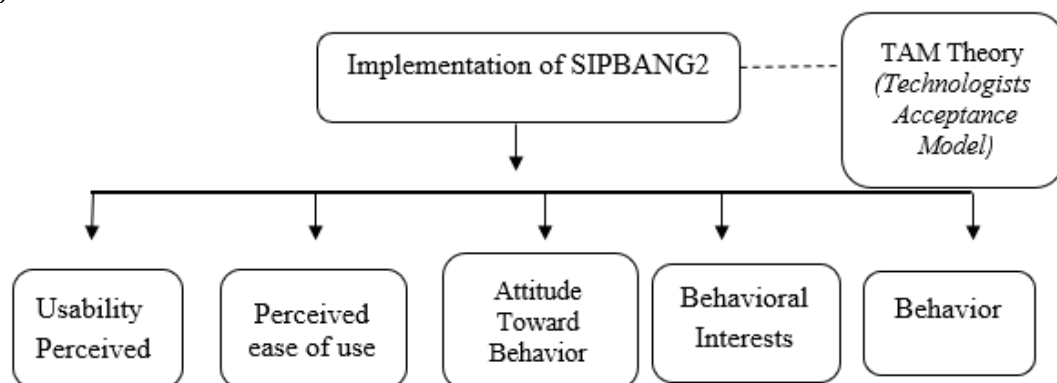


Figure 2. Research Basis

From the results of interviews and documentation based on the use of the Theory Acceptance Model (TAM) in the implementation of the Development Information System (SIPBANG2) at the NTB Provincial Library and Archives Service as follows:

### *Perceived Usefulness*

Usability perception leads to the extent to which a person believes that the use of technology can improve his or her job performance. This trust is the basis for decision-making. If users find the information system useful, they are likely to use it. However, if users judged the information system to be less useful, they were less likely to use it (Cahyono & Susanto, 2019). In the Perception of Usability, only operators and planners were interviewed from the four informants, as they not only played the role of users of the system, but also had the potential to be key informants in this study. In addition, the answers given by the two tend to be similar, reflecting the similarity of views between them.

Then the perception of usefulness in the implementation of the SIPBANG2 information system at the NTB Provincial Library and Archives Service leads to the belief that the system can improve user performance. Based on the results of the initial implementation, although there are still some technical obstacles such as errors in the system, users feel that SIPBANG2 offers significant convenience compared to the previous system, namely E-Monev. Advantages such as intuitive menu displays, simple data entry processes, and automated reports are important factors that support this perception of usability. If system improvements are carried out optimally, the potential for SIPBANG2 to improve performance will be even greater. This is in accordance with what was said by the Operator and Planner of the NTB Provincial Library and Archives Office.

*"Since using SIPBANG2, my work has become easier because I no longer need to make manual paperwork, even though this application still has frequent errors. The appearance and language are easy to understand. Unlike E-Monev, which is more complicated because it has to create manual paperwork and fill in data separately, SIPBANG2 just input SP2D data, and an automatic report is formed, so the process is much more practical." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

In addition, the use of the Development Information System (SIPBANG2) also affects the productivity of Operators at the NTB Provincial Library and Archives Service. Although the current level of productivity is not optimal due to the new system and facing some error constraints, it shows good potential and has prospects for long-term use. This is in accordance with what was revealed by the Operator and Planner of the NTB Provincial Library and Archives Service during the interview.

*"Currently, SIPBANG2 still often errors because the system is still new, so I can't say that it has increased productivity. However, I believe this system has the potential to help in the future. In terms of menu and language, it's been very good, so if the system is improved, productivity may be significantly improved." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

Although SIPBANG2 has not fully increased productivity, in terms of implementation, this system has proven to be more effective compared to the previous system. This can be seen from the more efficient way the system works and the very easy-to-understand appearance. In addition, adaptation to this system also does not take long, making it easier for users to operate it immediately.

*"In my opinion, SIPBANG2 is very effective and efficient compared to the previous system. This application makes it very easy for us as operators to input budget realization data, starting from the input process to the issuance of reports. So, as long as the internet is smooth, everything can run easily." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

The time span needed by the NTB Provincial Library and Archives Service Operator to input budget realization data usually ranges from 20 to 50 minutes, as long as there are no obstacles during the input process. The main obstacle that is often encountered is network problems. If the network is stable, the input process can run smoothly. In addition, the duration of the input is also affected by the number of SP2D that needs to be inputted. If the number of SP2D files that must be entered is large, then the input process can take up to a full day.

*"The input process in SIPBANG2 is actually fast in the range of 20 to 50 minutes depending on the number of SP2D files inputted, if there are many SP2D files, at least it only takes a full day to input them. So to make the work easier, every SP2D published is immediately recorded in the application, so that the data is always updated according to the time of issuance of the SP2D." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

The perception of usefulness related to the implementation of SIPBANG2 is considered quite good based on the Technology Acceptance Model (TAM) theory. This can be seen from the implementation of SIPBANG2 that are able to improve performance and help complete work faster. However, this system still faces obstacles, such as frequent errors that cause the data produced to be different from the work paper, and has not been fully able to increase productivity. However, SIPBANG2 operators still consider that this system is much more effective and efficient compared to the previous system. This application makes it very easy for operators, especially in the process of entering budget realization data, starting from filling in to issuing reports.

Then for the documentation items needed in the perception of usability is the Monthly Report. In the monthly report, the researcher found that there was synchronization between the documents and the results of the interviews. The report shows an imbalance between financial and physical data. The financial data in question is all SP2D information that has been inputted, while physical data refers to the amount of available and remaining funds owned by the financial department of the NTB Provincial Library and Archives Office. The imbalance of the number indicates that there is an error problem in the system. With the error problem, it can be concluded that SIPBANG2 has not been able to optimally increase productivity. Meanwhile, for documentation items related to time records in the realization data input process at SIPBANG, the researcher

did not find relevant documents because there was no time recording carried out during the budget realization data input process.

### *Perceived Ease of Use*

The use of technology or applications will be easier if the application has characteristics and comfort values that can affect the level of use and user satisfaction. An application is considered easy to use if it has features such as clear navigation, an attractive and unconfusing display, functional features, the use of simple and easy-to-understand language, clear information, and the suitability of the size and shape of the application with the hardware. Easy-to-use apps provide benefits to users by saving time and effort (Ming et al., 2020).

In the implementation of the Development Information System (SIPBANG2) to input budget realization data at the NTB Provincial Library and Archives Service, both planners and operators have felt the convenience of using this system optimally. This happens because the features and menus in the SIPBANG2 are clearer and better structured compared to the system used previously. With a more intuitive and easy-to-understand interface, users can quickly understand how the system works without any difficulty. Clarity in menu navigation and simplicity in the data input process allow users to be more efficient in carrying out their tasks, so that the implementation of this SIPBANG2 can run more smoothly and provide significant benefits for the performance of the NTB Provincial Library and Archives Service.

*"This system is very easy and efficient to use by us employees because of the way it works that is very easy to understand. The language used is clear and complete, so if there is any missing information, we can easily add it manually. The menu display in this system is also very well structured and easy to understand. For example, when inputting budget realization, the menu choice that must be chosen is very clear, as well as when entering data related to the use of library collections (both print and digital) by the public. All information can be easily found in the relevant parts of the program, making the whole process run smoothly and efficiently." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

The ease of use of the Development Information System (SIPBANG2) can also be seen from the stability of the existing system (server). However, SIPBANG2 still often experience errors when used by users, which is generally caused by applications that are still in the process of being improved. One type of error that often appears is when a user enters data for the current month, but the data is recorded as last month if it is entered into the next month. As a result, last month's data continues to grow after input, so the realization results displayed by the application can be different from the working papers that have been prepared in Excel format or manual calculations based on SP2D that have been issued. To overcome this, the temporary solution is to continue to prepare Excel working papers, so that if at any time BPKAD asks for a report, the OPD can provide the Excel working paper.

*"At this time errors in this application often occur, the cause is usually because the application is still in the improvement stage. A common form of error, for example, if we input a value for this month and enter it into the next month, then*

*this month's data will be recorded as last month. As a result, last month's data continues to increase after being inputted, so that the realization results produced by the application can be different from the working papers that have been made in Excel format or manual calculations based on SP2D that have been issued. That's the form of error we're seeing right now." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

The Development Information System (SIPBANG2) is a system that can be accessed through various types of devices, including devices outside the local government environment, which offers a variety of advantages and benefits. The information input and processed in the SIPBANG2 is automatically integrated with the central government system, allowing the central government to directly monitor the budget realization at the NTB Provincial Library and Archives Service. With the convenience provided, financial data input by the NTB Provincial Library and Archives Service Operator can produce digital reports online that are directly synchronized with the central government.

*"Yes, because SIPBANG2 is an online-based application, not an application that needs to be downloaded like before. In the past, applications such as SIMDA were downloaded applications, while SIPBANG2 are now online. That way, the reports produced are also online. So, if we are busy outside and suddenly asked for a report, we can simply open the app on our phone, download the report, and you're done. This certainly makes it very easy for us to access information at any time, without the need to use a laptop or PC." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

The perception of ease of use of SIPBANG2 in the input of financial realization data at the NTB Provincial Library and Archives Service is in accordance with the theory of the Technology Acceptance Model (TAM). The system is rated quite well, with easy-to-understand features and clear language, making it easy for users to adapt. Although there are still errors or errors, overall SIPBANG2 function well. Its main advantage is its ability to integrate input data with the central government system online, so as to support the management of budget realization data to be more effective.

Then for the documentation items needed in the ease of use of perception, namely photos of the format and menu features SIPBANG2 in the budget realization data input section, photos of the SIPD display when an error occurs, photos of the display when accessing SIPBANG2 from other devices, and the form of documents generated by SIPBANG2. From the existing documentation, the researcher found that there was synchronization between the documentation and the results of the interviews. This can be seen from several findings, such as photos of the format display and the SIPBANG2 menu feature in the financial data input section, which shows that there are many different features compared to the previous system, namely E-Monev. The photo of the SIPD display when an error occurs also validates the results of the interview, where when SIPBANG2 experience an error, the results produced do not match the data input because this month's data is added with the previous month's data. In addition, photos of SIPBANG2 access from other devices, such as mobile phones, support the results of interviews that state that this system can be accessed using various devices. And the form of documents produced by SIPBANG2 validates that this system

can produce documents digitally that are directly integrated with the central government system.

### ***Attitude towards Behavior***

Attitude is defined by Davis (Davis, 1989) as a person's positive or negative attitude if they have to behave. The attitude of using this system is in the form of acceptance or rejection as an impact if the user uses a technology in their work. In general, all employees at the NTB Provincial Library and Archives Office, especially the planning section involving operators as the main users, have accepted the implementation of the Development Information System (SIPBANG2) and consider this system very important in managing budget realization information.

*"I really agree, because SIPBANG2 really simplifies the process, both in data input and report making. Unlike before, where we have to first enter data into a working paper before uploading it, which of course is quite troublesome." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

Then at the initial implementation stage, operators in the planning field of the NTB Provincial Library and Archives Service felt more comfortable using the Development Information System (SIPBANG2) compared to the previous system. Operators feel facilitated by more user-friendly system features and appearance. Although errors are still frequent, operators are optimistic that this system will be able to be used effectively in the long run.

*"Yes, I am very comfortable using SIPBANG2 compared to the previous application, E-Monev. In addition to being required by the AP Bureau, SIPBANG2 is also more helpful thanks to the easy-to-understand display of menus and a simpler data entry process, although sometimes errors appear." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

The Development Information System (SIPBANG2) has a number of advantages, including a simpler system, easy-to-understand features and language, and accessibility that allows users to access it from a laptop, PC, or mobile phone as long as the internet connection is stable. The app also doesn't require a re-login even if the app is abandoned to move to another app, and reports generated on a monthly, quarterly, semi-annual or yearly basis can be viewed immediately after the data is inputted. However, SIPBANG2 also has disadvantages, such as inconsistencies between the results of the data entered monthly and the Excel working paper, because in SIPBANG2, the results of this month are often added to the results of the previous month.

*"The advantages of SIPBANG2 are clearly visible, such as a simpler system, the use of easy-to-understand languages and menus, and the accessibility that can be used on laptops, PCs, or mobile phones as long as the internet connection is stable. The app also doesn't require a re-login after a long absence, and the resulting reports – whether monthly, quarterly, semi-annually, or yearly – can be viewed immediately after the data is entered. Although there were a few errors that caused the input numbers to differ from the results (e.g. the numbers that kept increasing every month), this caused us to keep working on the paperwork for a while until*

*the system was fixed." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

The perception of attitudes towards the behavior of SIPBANG2 operators shows that they recognize that this system is very important for financial realization data input, especially in the NTB Provincial Library and Archives Office. SIPBANG2 is also a central government policy that must be implemented, so that operators feel more comfortable using it compared to the previous system, namely E-Monev. The easier data entry process makes most operators feel that their attitude and behavior towards this system is in accordance with the Technology Acceptance Model (TAM) theory. However, SIPBANG2 still has a drawback, namely the discrepancy between the results of the data entered monthly and the Excel working paper, because the results of this month are often mixed with the previous month's data.

For the documentation items needed in the perception of attitudes towards behavior, namely a circular letter from the AP Bureau, a photo of the SIPBANG2 menu format and features available to input realization budget data, Monthly Reports generated by SIPBANG2. The researcher found synchronization between the documentation items and the results of the interviews, namely in the Circular Letter from the AP Bureau which explained that SIPBANG2 is a policy that must be immediately implemented by all NTB Provincial OPDs. In addition, photos, formats and features available to input budget realization data, as well as monthly reports generated by SIPBANG2, also support the findings of interviews with Planners and Operators. The menus and features in SIPBANG2 are more complex compared to the previous system, E-Monev, so it doesn't take long to adapt. SIPBANG2 is also able to generate online reports automatically, according to user needs.

### ***Behavioral Intention***

Behavioral intention refers to a person's intention or desire to perform a certain action. A person is more likely to perform a behavior if they have an interest or intention to do so. All employees of the NTB Provincial Library and Archives Office, especially in the field of planning, agreed to continue to use SIPBANG2 in the management of budget information. This is because SIPBANG2 is a new system that is part of the central government's policy stipulated through Permendagri No. 70 of 2019. Although there are still some errors in its use, users SIPBANG2 believe that after the system update, this app will be a very useful tool.

*"Of course, we will use SIPBANG2 to input budget realization, in addition to being an obligation from the central government as regulated in the Circular Letter in accordance with Permendagri Regulation No. 70 of 2019. In addition, SIPBANG2 is also very easy to use, so we as operators will continue to use it to make our work easier." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

Prior to the implementation of the SIPBANG2, the AP Bureau held a meeting and socialization regarding the use of this system, which was attended by representatives from each OPD. The socialization was held at Graha Bakti, the Governor's Office, with the aim of providing a deeper understanding of this new

system to all participants. The activity aims to make each OPD ready to adopt SIPBANG2 and understand the various features and benefits offered, as well as to ensure a smooth transition from the old system to the new system.

*"There has been an invitation for technical guidance as well as MBA socialization. The training lasted for one day in November 2023, taking place at the Graha Bakti Governor's Office, which was organized by the AP Bureau." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

Related to the interest and perception of SIPBANG2 developments, the Planners and Operators of the NTB Provincial Library and Archives Service showed their commitment to continue using this system in accordance with the central government's policy. The meetings and socialization held have provided a deeper understanding of this new system, which helps users to be better prepared to adopt it. Based on this, it can be said that the interest and behavior of the Planners and Operators of the NTB Provincial Library and Archives Service in the use of SIPBANG2 is in line with the theory of the Technology Acceptance Model (TAM), where there is a willingness and desire to continue to adapt and utilize this system optimally.

Documentation items required to assess interest in perception behavior towards SIPBANG2 use include the Monthly Report generated by the SIPBANG2, as well as the Invitation to Socialization and Training held by the AP Bureau at the Governor's Office. The researcher found that there was synchronization between the documentation items and the results of the interviews, where the Monthly Report generated online and immediately available after SP2D input, could validate the Operator's statement that the planning field would continue to use SIPBANG2 in managing budget realization. Likewise, the meeting invitations and socialization that have been carried out, which support the findings of interviews with Operators, who stated that they will continue to rely on SIPBANG2 for budget management.

### ***Behavior***

Behavior is an action taken by a person. In the context of the use of information technology, behavior is the actual use of technology. Actual use is the condition of real use of information technology systems. During the use of the Development Information System (SIPBANG2), SIPBANG2 operators at the NTB Provincial Library and Archives Service felt quite satisfied with the performance of this system. This satisfaction is driven by the convenience offered by this new system, which significantly simplifies the process of managing data and reports. However, there are still some obstacles faced in its use, such as errors or data inconsistencies, but this is considered reasonable considering that the system is still in the development and refinement stage. Overall, operators remain optimistic that SIPBANG2 will continue to provide greater benefits as systems are improved and updated in the future.

*"If asked about satisfaction, I can say that I am quite satisfied. Judging from the menu and how it works, this system is indeed easy, although there are several other OPDs who are not satisfied, especially those who have to input a large amount of data. Incidentally, we don't have too much data to input, so for us*

*SIPBANG2 really help the work. Although errors often occur, it is natural because the application is still new. We have also often reported problems to the AP Bureau, and now we are just waiting for further improvements to the application." (Operator and Planner of the NTB Provincial Library and Archives Office, Wednesday, October 23, 2024).*

The documentation items required in behavior perception include a photo of the view when SIPBANG2 encountered an error. The researcher found that there was synchronization between the documentation items and the interview results, where when SIPBANG2 experienced an error, the results obtained were often different from what should have been obtained. With photographic evidence of the SIPBANG2 display when an error occurs, this can validate the operator's statements SIPBANG2 the problems they encountered during the use of the system.

### ***Interpretation of Results***

The Technology Acceptance Model (TAM) or technology acceptance model introduced by Fred D. Davis in 1986 is a theory that is considered influential and the most common in explaining individual acceptance of the use of information technology. TAM is related to technology variables and utilization variables, where if a person feels that the use of technology will be able to improve their performance, then that person will continue to use the technology.

The existence of a new information system technology in this case is a SIPBANG2 implemented for the input of budget realization data at the NTB Provincial Library and Archives Service. SIPBANG2 has a significant influence on the work of Planners and Operators. This system is here to replace the previous application, E-Monev which was considered less practical and efficient. However, even though SIPBANG2 provide various conveniences, there are several obstacles in its implementation that need to be improved in accordance with the indicators contained in the Technology Acceptance Model (TAM) theory. If SIPBANG2 are able to meet user expectations according to TAM principles, this system can increase technology acceptance, thus having a big impact on employee performance.

In terms of perceived use, it can be concluded that the implementation of SIPBANG2 has not fully met the indicators listed in the Technology Acceptance Model (TAM). Although this system provides convenience compared to previous applications, such as the ability to automate reports after SP2D data input, technical constraints such as frequent errors are still an obstacle in the financial realization input process. As a result, data results are often inconsistent with manual paperwork, resulting in user productivity not increasing significantly. However, Planners and Operators are optimistic that SIPBANG2 has great potential to improve performance in the future, provided that these technical constraints can be overcome immediately.

Then, the ease of use of perception in general is considered quite good. The intuitive display and clear menu navigation provide convenience for users, although frequent errors often hinder work. In addition, more complex features than the previous system require adaptation time although not too long for some users. On the other hand, SIPBANG2 offers a significant advantage in the form

of direct integration with the central government system, which allows the creation of practical online reports while supporting the control and supervision process at the NTB Provincial Library and Archives Service.

Regarding the perception of attitudes towards behavior, it shows that the field of Planners and Operators at the NTB Provincial Library and Archives Office has received good SIPBANG2, considering that this system is simpler and more efficient than the previous application, E-Monev. Ease of access, intuitive menu display, and a more practical data entry process are the main advantages of SIPBANG2. Although there are still obstacles, such as inconsistencies between the data input results and Excel working papers, users are still optimistic about the improvement of this system. The acceptance of SIPBANG2 as a central government policy reinforces the positive attitude of users, which is in line with the Technology Acceptance Model (TAM), where ease of use and perceived benefits encourage wider acceptance of technology.

For the interest in user behavior towards SIPBANG2 at the NTB Provincial Library and Archives Office, it shows a strong commitment to continue using this system, despite some technical obstacles. SIPBANG2 is considered an important part of the central government's policy regulated in Permendagri No. 70 of 2019, so that users have awareness of the importance of implementing this system in managing budget realization. The socialization and training organized by the AP Bureau has provided an in-depth understanding and helped accelerate the adaptation of users to the new features offered by SIPBANG2. In addition, reports generated by the system online and directly integrated with the central government are one of the significant added values. Based on the Technology Acceptance Model (TAM) theory, the intention and desire to continue using technology is an important element in the acceptance of new systems, and this is evident from the seriousness of SIPBANG2 users to adapt and utilize it optimally to support their performance.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the results of the research and discussions that have been carried out, the implementation of SIPBANG2 at the NTB Provincial Library and Archives Service is analyzed using five dimensions in the Technology Acceptance Model (TAM), namely the perception of usability, the perception of ease of use, attitudes towards behavior, behavioral interests, and behavior. This analysis aims to evaluate the extent to which the implementation SIPBANG2 supports the effective management of budget realization data.

From the perception of usefulness (Perceived Usefulness), the implementation of SIPBANG2 at the NTB Provincial Library and Archives Service is not fully in accordance with the indicators in the Technology Acceptance Model (TAM). Although this system simplifies the work process by automating reports after SP2D data input, technical obstacles such as frequent errors are the main obstacles. As a result, the data results are often not in accordance with manual paperwork, so productivity has not increased significantly. However, SIPBANG2 has great potential to improve performance in the future if technical constraints can be overcome immediately.

In terms of perceived ease of use in general, SIPBANG2 has met user expectations in terms of ease of use. The intuitive display, clear menu navigation, and the ability to integrate with central government systems are significant pluses. However, frequent errors and more complex features than the previous system require adaptation time for users. The system provides great benefits through practical online reporting, although it still needs improvement to improve efficiency.

Then from the perception of attitude towards behavior (Attitude towards Behavior) users SIPBANG2 show good acceptance. This system is considered simpler and more efficient than the previous application of E-Monev, especially in the data input process. Despite obstacles such as inconsistencies in data results with manual paperwork, users are optimistic about the improvement of this system. The alignment with the TAM principle can be seen from the positive attitude of users who are driven by the real benefits and ease of use of SIPBANG2.

Then the perception of users' behavioral interest (Behavior Intention) shows a strong commitment to continue using SIPBANG2, although there are still some technical obstacles. As part of the central government's policy, this system is considered important for the management of budget realization. The socialization and training organized by the AP Bureau has helped accelerate user adaptation, while direct integration with the central government provides significant added value. This shows that user intent is in line with the TAM theory, which underscores the importance of willingness to continue using and utilizing technology.

Finally, the user's perception of behavior towards SIPBANG2 reflects quite good satisfaction despite some technical constraints. Ease of use, simple menu display, and data input efficiency are the main advantages. Obstacles such as errors and data inconsistencies are considered natural because the system is still in the development stage. With continuous improvement, SIPBANG2 has great potential to become the optimal solution in supporting modern and efficient budget management.

## **ADVANCED RESEARCH**

Research suggestions that can be submitted to develop a further understanding of the implementation of the Development Information System (SIPBANG2) within the NTB Provincial Library and Archives Service are:

Further research needs to focus on improving SIPBANG2 techniques, especially in overcoming frequent errors and improving data accuracy. In addition, more intensive and structured training for users needs to be carried out so that they can make optimal use of the system. Further research can also measure the impact of SIPBANG2 use on work productivity to provide a clearer picture of the efficiency of this system in budget management.

In addition, the study can compare SIPBANG2 with similar systems used in other agencies to evaluate their advantages and disadvantages. With a focus on technical improvements and impact evaluation, further research can provide useful recommendations to optimize the use of SIPBANG2 and support the development of information systems in the government sector..

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