

UDC 332

**ASSESSING THE READINESS OF THE CITY OF DENPASAR GOVERNMENT
IN IMPLEMENTING THE LOCAL GOVERNMENT INFORMATION SYSTEM (SIPD):
A CASE STUDY OF THE DENPASAR CITY OF FINANCE AND REGIONAL ASSETS
MANAGEMENT AGENCY**

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ABSTRACT

The purpose of this study was to determine the readiness of the Denpasar City government in implementing the local government information system (SIPD). The sampling technique used in this research is purposive sampling. The number of informants in this study were 7 informants. The data analysis model in this study follows the concept given by Miles and Huberman, namely Data Collection, Data Reduction, Data Presentation, Verification and Drawing Conclusions. Test the validity of the data in this study is a test of credibility with source triangulation and technique triangulation. The result of the research is that the success of implementing new technology in an organization is largely determined by the readiness of the brainware or its users, the readiness of general controls, leadership commitment and preventing the emergence of resistance.

KEY WORDS

Denpasar, city, government, readiness, SIPD.

Since the enactment of Law Number 23 of 2014 concerning Regional Government, the implementation of regional government is carried out by granting the rights, powers and obligations of autonomous regions to regulate and manage the government and the interests of local communities in the system of the Unitary State of the Republic of Indonesia. In Law Number 23 of 2014 concerning Regional Government it is explained that Regional Government is the implementation of government affairs by regional governments and regional people's representatives according to the principle of autonomy and assistance tasks with the principle of autonomy as wide as possible in the system and principles of the Unitary State of the Republic of Indonesia as referred to in 1945 Constitution of the Republic of Indonesia.

One aspect of the administration of local government is the management of regional finances. The implementation of regional financial management has fully utilized the information system as a means of supporting regional financial management efforts. There are various information systems used in local governments, such as SIPKD (Regional Financial Management Information System) and SIMDA (Regional Management Information System). The Denpasar City Government in matters of regional financial management uses the SIPKD application as an application to assist regional financial management. The Regional Financial Management Information System (SIPKD) is an integrated application that is used as a tool for local governments to improve the effectiveness of the implementation of various regional financial management regulations based on the principles of efficiency, economy, effectiveness, transparency, accountability and auditable. The formulation of information that will be displayed in SIPKD generally includes two things, namely general information and specific information.

With the issuance of Permendagri No. 77 of 2020 which replaces the previous Permendagri, namely Permendagri NO. 13 of 2006 concerning regional financial management guidelines. The Denpasar City Government, including the Regional Financial and Asset Management Agency (BPKAD) of Denpasar City, is no longer using the SIPKD application, but has begun to switch to using the SIPD (Local Government Information

System) application which is regulated in Permendagri No. 77 of 2020 concerning technical guidelines for regional financial management. Regional Government Information System, hereinafter abbreviated as SIPD, is the management of regional development information, regional financial information, and other interconnected regional government information to be utilized in the implementation of regional development. The Regional Government Information System (SIPD) includes Regional Development Information, Regional Financial Information and Other Regional Government Information. The objectives of developing SIPD include unifying regional planning, finance and reporting data throughout Indonesia, uniforming planning, finance and reporting processes throughout Indonesia, minimizing local government budgets to develop an electronic-based government system in the areas of planning, finance and regional reporting and accelerating electronification of government transactions. regions for all of Indonesia through BPD and state banks throughout Indonesia. The Denpasar City Regional Financial and Asset Management Agency will have to have readiness in implementing the Regional Government Information System (SIPD).



Figure 1 – Regional Government Information System (SIPD)
Source: <https://sipd.kemendagri.go.id/>

According to Erdiansyah (2017) in his research states that the readiness of a Regional Government in implementing Regional Government Accounting Standards is seen from the readiness of its Human Resources and information systems that support the implementation of Regional Government Accounting Standards so that it runs well. According to Jantong et. al (2018) in his research states that the contribution of human resources, organizational commitment and facilities and infrastructure affect the readiness of local governments in the application of accrual-based accounting standards. Humiang et. al (2015) explained that the readiness of human resources by conducting training, the readiness of supporting facilities and infrastructure such as computer equipment and information systems and leadership commitment are 3 indicators that are ready for the application of Accrual-Based Government Accounting Standards in the Bitung City Government.

According to Nawawi in Gaol (2014), Human Resources are people who work and function as a company's organizational assets that can be counted (quantitatively), and human resources are the potential that drives the organization. Human resources are very vital organizational assets, therefore their roles and functions cannot be replaced by other resources. In addition to human resources, readiness for general control is very important in assisting the implementation of information systems. General Control (General Control) is a comprehensive control in the Electronic Data Processing environment which includes several general control procedures starting from the beginning of system planning, program maintenance to system development as needed. The purpose of general control in EDP is to develop a comprehensive monitoring framework for EDP activities so as to provide confidence that the desired electronic data processing is running as expected. and produce

output that matches the end goal. Leadership commitment has the greatest influence on the implementation of a policy or regulation in the organization. Leadership commitment is an important aspect in the sustainability of an organization's management system, leadership commitment can affect the performance of an organization in the future. Noviandini et. al (2015). The Denpasar City Regional Financial and Asset Management Agency is expected to be able to prepare human resources, general control and leadership commitment so that the implementation of the Regional Government Information System can run well at the Regional Financial and Asset Management Agency. In addition to these three things, the Regional Financial and Asset Management Agency is also faced with challenges that arise in the implementation of new information systems, namely resistance to change. User resistance is defined as an opposing reaction to changes perceived by users on the implementation of the new information system. Markus in Suhendro et. al (2015). In the future, the Denpasar City Regional Financial and Asset Management Agency can prevent the emergence of resistance so that the implementation of the Regional Government Information System can run well.

LITERATURE REVIEW

Readiness to Use Technology

Readiness is the condition of a person as a whole that can make him ready to be able to respond or answer in a certain way to a situation he faces. Readiness is an attitude that shows a willingness to respond or react Slameto (2010). The success of implementing new technology in an organization is largely determined by the readiness of the brainware or its users (Florestiyanto, 2012) both internally and externally. The readiness factor of the user can be a very complex problem because each person's thoughts are different and can even conflict

Management information System

Information system consists of two words, namely system and information. The system means a combination of several subsystems that aim to achieve one goal while information is something that is easy to understand by the recipient. The information system has the meaning as a system that has the aim of providing and displaying the information needed. Rusdiana and Irfan (2018). According to Rustiyanto (2011), the characteristics that exist in a system are used as a tool to achieve goals, are a business unit, have functional elements (input, process, output and feedback), are interconnected, structured and tiered.

Local Government Information System (SIPD)

The Ministry of Home Affairs Regulation Number 70 of 2019 concerning Regional Government Information Systems explains that the Regional Government Information System, hereinafter abbreviated as SIPD, is the management of regional development information, regional financial information, and other interconnected Regional Government information to be utilized in the implementation of regional development. The Regional Government Information System covers 3 scopes, namely regional development information, regional financial information and other local government information.

Human Resource Management

Human resources contain an understanding that is closely related to the management of the company. According to Herman Sofyandi in Supomo and Nurhayati (2018:6) mentions human resource management, namely: "A strategy in implementing management functions starting from planning, organizing, leading, and controlling in every activity/operational function of HR starting from the withdrawal process, selection, training and development, placement which includes promotion, demotion, transfer, performance appraisal, compensation, industrial relations, and termination of employment, which are aimed at increasing the productive contribution of the organization's human resources towards achieving organizational goals more effectively and efficiently".

Electronic Data Processing

Computer-based information systems or information systems that process data by utilizing computer technology are known as Electronic Data Processing. Electronic Data Processing Definition according to Bobnar and Hopwood in Jasmat (2010) is Electronic data processing or EDP is the use of computer technology for data processing transactions in an organization EDP is the most accounting information system application in every organization.

METHODS OF RESEARCH

In this study using qualitative research methods. The location of the research in this study is the Financial Management Agency and Regional Settlement of Denpasar City, which is located at Jalan Gatot Subroto VI No.E No.2, Dauh Puri Kaja, Kec. North Denpasar, Denpasar City. Sources of data used in this study are primary data and secondary data. The data collection technique used in this research is through three methods, namely observation, interviews and documentation. Informant

The sampling technique used in this research is purposive sampling. The informants in this study included: Head of the Denpasar City Regional Financial and Asset Management Agency, Secretary of the Denpasar City Regional Financial and Asset Management Agency, Head of the Budget Division of the Denpasar City Financial and Asset Management Agency, Head of Regional Asset Management Division of the Regional Financial and Asset Management Agency. Denpasar City, Head of Treasury, Accounting and Reporting of the Denpasar City Regional Financial and Asset Management Agency, Goods Management Staff of the Denpasar City Financial and Asset Management Agency, Assistant for General Administration of the Denpasar City Government.

The data analysis model in this study follows the concept given by Miles and Huberman, namely Data Collection, Data Reduction, Data Presentation, Verification and Drawing Conclusions. Test the validity of the data in this study is a test of credibility with source triangulation and technique triangulation.

RESULTS AND DISCUSSION

Readiness of Human Resources in Implementing Local Government Information Systems at the Regional Financial and Asset Management Agency of Denpasar City

Human resources are very vital organizational assets, therefore their roles and functions cannot be replaced by other resources. No matter how modern the technology is used, or how much funds are prepared, without professional human resources everything becomes meaningless. The existence of human resources in a constantly changing environmental condition cannot be denied, therefore high adaptability is required so that they are not crushed by the change itself. Human resources in the organization must always be oriented towards the vision, mission, goals and objectives of the organization in which they are in it. The results of direct observations made can be seen that the readiness of human resources in the Regional Financial and Asset Management Agency of the Denpasar City Government is very good in terms of educational background, work experience and training carried out by the Denpasar City Regional Financial and Asset Management Agency. Educational backgrounds that are in accordance with the field of work and educational backgrounds that are not in accordance with the field of work in the Regional Financial and Asset Management Agency of the Denpasar City Government together help each other in the successful implementation of SIPD. The results of this study are in accordance with the opinion of Mangkuprawira and hubeis in Desinta Lupita Garu (2018) Educational background is important in creating quality human resources that are intelligent, open, democratic and able to compete in the work that will be involved later, a good job is done by someone who In addition to educational background, the readiness of staff at the Regional Financial and Asset Management Agency in implementing SIPD can be seen from the staff's work experience in operating information systems. Staff at the Regional Financial and Asset

Management Agency of Denpasar City have more than 4 years of work experience and have long had knowledge of operating information systems. Staff experience in operating information systems will certainly provide convenience in implementing SIPD. The results of this study are in accordance with the opinion of Marwansyah in Wariati et. al (2015) work experience is a knowledge, skills, and abilities possessed by employees to develop responsibilities from previous jobs. Training within the Denpasar City Regional Financial and Asset Management Agency in implementing SIPD has been carried out massively to prepare staff who will later operate the Local Government Information System in regional financial management. The development of human resources is carried out by the Regional Financial and Asset Management Agency of Denpasar City by adding human resources from the recruitment of CPNS so that later they can synergize with other staff in the success of regional financial management in the Denpasar City Government. The results of this study are in accordance with the opinion of Wexley and Yulk in Busono (2016) stating that training and development is something that refers to matters relating to planned efforts that are carried out to achieve mastery of skills, knowledge, and attitudes of employees or members of the organization.

Human resources at the Denpasar City Regional Financial and Asset Management Agency can be said to have readiness in implementing SIPD. The educational background of the staff at the Regional Financial and Asset Management Agency is mostly in accordance with the field of work required so that in carrying out the duties of the given job it can be done well. For work experience, staff at the Regional Financial and Asset Management Agency have work experience of more than 3 years and have experience in operating Information Systems. The training conducted by the Regional Financial and Asset Management Agency related to the implementation of SIPD is carried out continuously and in coordination with the Ministry of Home Affairs to better understand the implementation of SIPD. In addition, staff at the Financial Management Agency are also prepared for the regeneration process so that if there is a staff mutation at the Denpasar City Financial and Asset Management Agency, the vacated position can be replaced and work can proceed as it should. Readiness of human resources carried out at the Financial and Asset Management Agency Regions will be able to improve the performance and quality of staff in the implementation of SIPD and regional financial management. The results of this study are in accordance with the opinion of Sutermeister in Setiawan (2015) that performance is influenced by "motivation, ability, knowledge, expertise, education, experience and training. Wibowo in Hendrawan and Pradhanawati (2017) Educational background and work experience of employees determine the quality and quantity of employee performance

Based on the results of these studies, it can be concluded that the readiness of human resources in implementing information systems is very important. The success of implementing new technology in an organization is largely determined by the readiness of the brainware or its users. The results of this study are in accordance with the opinion of Jogiyanto in Pambudi (2015) who said that the success of the implementation and adoption of new technology, especially (ICT) in an institution is largely determined by the readiness and ability of users. According to Sheu and Kim in Florestiyanto (2012). stated that the success of implementing new technology in an organization is largely determined by the readiness of the brainware or its users both internally and externally. Educational background and work experience of human resources as users of information systems can assist in implementing an information system. The appropriate educational background and work experience possessed can improve the quality of human resources as users of information systems so that it becomes an organizational advantage in facilitating understanding and successful implementation of Local Government Information Systems. The results of this study are in accordance with the opinion of Wibowo in Hendrawan and Pradhanawati (2017) The educational background and work experience of employees determine the quality and quantity of employee performance. Human resource readiness can also be done by holding training and human resource development. With the training and development of human resources will be able to increase the readiness of human resources in the implementation of information systems. The results of this study are in accordance with

the opinion of Sastradipoera in Steffny and Praptiningsih (2013) that no human effort can succeed without trained and knowledgeable human resources. According to H. Simamora in the Journal of Martina and Syarifuddin (2014) training is a way to motivate and improve work skills, including providing counseling on employee behavior following up with training.

Readiness of Electronic Data Processing (EDP) General Control at the Denpasar City Financial and Asset Management Agency

Readiness General control in the implementation of the Local Government Information System which includes hardware control and data security control needs to be implemented. Hardware control needs to be done in the operation of an information system. An information system can be seen as an organized combination of users, hardware, software, communication networks, data sources, policies and procedures, which are stored, retrieved, modified and disseminated in the form of information. The results of direct observations made can be seen that general control consisting of hardware control needs to be carried out in implementing information systems. Implementation of the information system must be supported by good hardware components so that the output issued is in accordance with what the user needs. The results of this study are in accordance with the opinion of Gelinas et al. (2012:12) Information system is a system that is made in general based on a set of computers and manual components that can be collected, stored and processed to provide output to the user. The Denpasar City Regional Financial and Asset Management Agency has provided facilitation in the form of computers that have good specifications, as well as other supporting devices such as internet networks, scanners, external hard drives and printers in implementing the Local Government Information System. The results of this study are in accordance with the opinion of Gondodiyoto (2007: 301), which defines that general controls are computer internal control systems that generally apply to all computerized activities of an organization as a whole. This means that the provisions in the control apply to all computerized activities in the company. Data security control is a control measure to maintain the security of data stored in storage media so that it is not lost, damaged, or accessed by unauthorized persons. At the Regional Financial and Asset Management Agency, data security efforts from potential threats have been carried out by implementing a logon procedure on every computer within the Denpasar City Regional Financial and Asset Management Agency so that not just anyone can access the computer other than the user. The results of this study are in accordance with the opinion of Puriwigati (2020) Data or information security is an effort to protect information assets from potential threats.

Hardware control and data security control carried out by the Regional Financial and Asset Management Agency in implementing the Regional Government Information System have been carried out well. Hardware control needs to be prepared to support the implementation of information systems because Hardware is physical equipment that can be used to collect, enter, process, store, and issue the results of data processing in the form of information Susanto (2013: 58). The Denpasar City Financial and Asset Management Agency has 92 computer units that have Intelcore i5 specifications, Windows 10 operating system 64 bit, 4000MB RAM memory and is equipped with antivirus, 10 laptop units, 70 printers, 5 machines, 1 wireless scanner, 6 servers, UPS and Archive Warehouse. At the Denpasar City Regional Financial and Asset Management Agency there is a server room equipped with UPS and fire extinguishers. Most of the computers at the Denpasar City Financial and Asset Management Agency use the latest model, namely All In One. Data security control is the most important part in the implementation of information systems. Data security controls are carried out so that important information is not misused by other people who have no interest. The Denpasar City Financial and Asset Management Agency has carried out several ways to control data security, such as backing up data to an external hard drive or other storage device such as a google drive or flash disk with the aim of keeping data safe, not lost and damaged, implementing log on procedures, installing fingerprint on server room access and security by installing antivirus.

Based on the results of these studies, it can be concluded that the readiness of general controls which include hardware controls and data security controls needs to be prepared in

the implementation of information systems. In implementing information systems there are several components that need to be considered such as hardware, software, users and data (Al-Bahra, 2013:14). Hardware control in the information system is carried out with the aim that the information system process starting from collecting, entering, processing, storing, and issuing the results of data processing can run well. Control of data security in the implementation of information systems is very important, many people put data security in the second or even last position in the process of implementing information systems. Data security control can be carried out to prevent users who do not have access to important data. Data security control can be done by using passwords to prevent the possibility of users who do not have access rights to data and provide authentication to parties who have data access rights. Pratiwi and Atmodjo (2016). In addition, the use of antivirus can also be done to keep important data from being attacked by viruses such as adware, malware and spyware which can cause important data to be damaged or spread on the internet (Hermawan 2016).

Leadership Commitment in implementing SIPD at the Denpasar City Regional Financial and Asset Management Agency

Commitment is a willingness to align the priorities and goals of the organization. Commitment can be said to be the spearhead in the application of a rule or policy within the organization, both from the leadership and the individuals in it. Leadership commitment is an important aspect in the sustainability of an organization's management system. The results of direct observations made can be seen that the Denpasar City Regional Financial and Asset Management Agency and the Denpasar City government through the Mayor of Denpasar, Deputy Mayor of Denpasar, PJ Secretariat of Denpasar City together with the Heads of the Heads of Regional Apparatus Work Units are committed to the successful implementation of the Government Information System. Area. The leadership commitment shown at the Denpasar City Regional Financial and Asset Management Agency and the Denpasar City Government includes policies or regulations related to the implementation of the Local Government Information System within the Denpasar City Government, especially at the Denpasar City Financial and Asset Management Agency, direct involvement of the leadership in coordinating related to the implementation of the Regional Government Information System and providing human resources and infrastructure that support the implementation of the Regional Government Information System. The results of this study agree with Novianidini et al. (2015). Leadership commitment can be seen from several aspects, including leadership involvement, written policies or regulations, and policies that are socialized to all employees. The real form of leadership involvement is by allocating sufficient resources to ensure the continuity of the organization, having written policies signed by the leadership and communicating to every employee, and carrying out training. Thus the leader will provide motivational encouragement to his employees to carry out the program by paying attention to the applicable regulations.

The commitment of good leadership from the Denpasar City Government through the Mayor of Denpasar, Mr. Deputy Mayor of Denpasar City, PJ Secretariat and all Heads of Regional Apparatus Work Units including the leadership of the Denpasar City Financial and Asset Management Agency in implementing the Local Government Information System can be seen from top management participation in the organization. The leadership's participation is shown by the existence of several rules and actions taken such as providing directions that the implementation of the Local Government Information System must be carried out in the Denpasar City Government with the Financial Management Agency as a technical Regional Work Unit related to regional financial management, preparing all human resources to be able to follow training in the implementation of the Regional Government Information System, forming a Regional Government Information System Admin Team at the regional Financial and Asset Management Agency and establishing a coaching clinic at the Regional Financial Management Agency as a forum for exchanging information both within the Denpasar City Financial and Asset Management Agency and for Regional Apparatus Work Unit in Denpasar City Government. The results of this study agree with According to

Pasaribu in Jaya (2017) Leadership commitment is to maintain the participation of top leadership in the organization which is shown through the willingness to play certain efforts on behalf of the profession and the company's management efforts in carrying out their main tasks.

Based on the results of this study, it can be concluded that commitment can be interpreted as a tendency in a person to feel active in an activity, must be able to make decisions for himself and carry out these activities with full responsibility Silvia (2013). Leadership commitment is an important aspect in the sustainability of the management system in an organization. The strong recognition and involvement of a person in a particular organization is a tangible form of leadership commitment (Panggabean in Rusdi (2017: 35). The commitment of the leadership in the Denpasar City Government and the Denpasar City Regional Financial and Asset Management Agency has been shown by the presence of several emerging regulations related to the implementation Local Government Information System, there are actions that include preparing existing human resources, preparing all facilities and infrastructure, conducting training in the implementation of Local Government Information Systems.

Resistance to Changes in the Implementation of SIPD at the Regional Financial and Asset Management Agency of Denpasar City

The emergence of user resistance to the implementation of new information systems is caused by many factors. These factors are in the form of user conservatism, not experiencing direct benefits, unclear organizational support, lack of management support for unclear resource preparation, and weak technical quality. Resistance is defined as an attitude or behavior that indicates no desire to support or make a change (Mullins; Schermerhorn; Hunt & Osborn in Yılmaz and Kılıçoğlu (2013). The results of direct observations made can be seen that Resistance to change defines the attitude of employees who reject the change or do not support the change to occur. In this case, resistance may occur in the Denpasar City Regional Financial and Asset Management Agency due to changes in the implementation of the Regional Government Information System which is relatively new in the management of regional finance and assets. The Denpasar City Financial and Asset Management Agency seeks to prevent resistance from appearing and disrupting the implementation of the Local Government Information System. There are several steps that we at the Denpasar City Regional Financial and Asset Management Agency have taken to prevent the emergence of resistance, namely by providing an understanding that the application is built in accordance with applicable regulations aiming to facilitate work, not the other way around, coordinating and communicating so that the implementation goes well. , the involvement of all employees in the Denpasar City Regional Financial and Asset Management Agency and providing resources, both human resources or facilities and infrastructure that support the implementation of the Regional Government Information System. The results of this study are in accordance with the opinion of Kotter & Schlesinger in Yılmaz and Kılıçoğlu (2013) Resistance to change can be overcome in several ways, namely education and communication, involvement and participation, facilities and support, negotiation, manipulation and co-optation and coercion.

The resistance to change can be characterized by the behavior of a person showing his resistance to change in various ways, including: First, lowering their productivity, while they use the time to seek information about change or simply grumble. Second, often hold their ground and try to slow down change as much as they can. Third, showing no enthusiasm to learn or practice new procedures. Fourth, increasing absenteeism in an effort to avoid the process of change with Tarsan (2012:64) The things mentioned above do not appear in the Denpasar City Regional Financial and Asset Management Agency. The staff and leaders at the Regional Financial and Asset Management Agency of Denpasar City showed an enthusiastic attitude in participating in training, technical guidance, sharing seasons and accepting the changes that occurred regarding the Implementation of the Regional Government Information System due to changes that occurred due to the implementation of the Regional Government Information System which had a positive impact

which later will be accepted in local financial management. Resistance to change can be overcome in several ways. Kotter & Schlesinger in Yılmaz and Kılıçoğlu (2013) With the steps we at the Regional Financial and Asset Management Agency are taking, it is hoped that it will prevent resistance within the Denpasar City Regional Financial and Asset Management Agency. There is conformity of opinion with theory, which according to Mullins; Schermerhorn; Hunt & Osborn in Yılmaz and Kılıçoğlu (2013) Resistance to change is also defined as an attitude or behavior that indicates a lack of desire to support or make a change. According to Nasution in Tarsan (2012) resistance to change is an emotional and behavioral reaction to real or imaginative work changes from the organization. According to Wibowo (2008: 133), as quoted by Tarsan (2012: 64), a person will show resistance to change in various ways, including: First, lowering their productivity, while they use the time to look for information about change or just grumble. Second, often hold their ground and try to slow down change as much as they can. Third, showing no enthusiasm to learn or practice new procedures. Fourth, increase absenteeism in an effort to avoid the joint change process. According to Kotter & Schlesinger in Yılmaz and Kılıçoğlu (2013) formulate 6 ways that can be done to overcome resistance to change, including education and communication, involvement and participation, facilities and support, negotiation, manipulation and co-optation and coercion.

Based on the results of this study, it can be concluded that resistance to change is an employee's behavior intended to avoid change and or interfere with the successful implementation of change in a certain form. Resistance to change can arise due to the lack of employee involvement in activities or work within an organization. At the Denpasar City Regional Financial and Asset Management Agency, prevention of resistance from appearing has been done well, such as maintaining communication in all matters within the organization, involving all individuals in change. to prevent the emergence of fear of uncertainty and to provide all resources, both human resources and facilities and infrastructure to support these changes (Yılmaz and Kılıçoğlu, 2013). It is hoped that the efforts made to prevent the emergence of resistance to change can make the implementation of the Local Government Information System successful at the Denpasar City Financial and Asset Management Agency.

CONCLUSION

Based on the results of research and discussions that have been carried out, the conclusions of this study are: the success of implementing new technology in an organization is largely determined by the readiness of the brain-ware or its users. The work experience of staff in the Regional Financial and Asset Management Agency of Denpasar City can assist staff in implementing the Local Government Information System. Readiness of Data Security Control at the Financial Management Agency has been carried out in several ways, such as implementing a log on procedure on each computer, backing up data to external storage, there are automatic backups carried out on server devices to external storage. There is also an installation of fingerprints in the server room which is intended only for interested employees who can access the server room so that data security is maintained. Coordination with areas within the Denpasar City Regional Financial and Asset Management Agency regarding their preparations, issuing several policies within the Denpasar City Financial and Asset Management Agency that assists in the implementation of SIPD and directs all leaders and staff within the Financial Management Agency. and Denpasar City Regional Assets to prepare themselves for the scheduled training, technical guidance and socialization related to the implementation of the Local Government Information System. The leaders in the Denpasar City Financial and Asset Management environment try to prevent resistance by providing an understanding of the new information system that will be used, providing confidence that the new information system can make work easier, not difficult and have a positive impact on individuals and organizations as well as providing facilities supporting infrastructure in the implementation.

Based on the results of this study, the researcher can provide several suggestions which can later be used as consideration for the Denpasar City Financial and Asset Management Agency and Other Regional Apparatus Work Units in the Denpasar City Government in implementing SIPD. The suggestions that can be submitted by researchers are as follows: For further research, it is expected to further refine this research by adding related to human resource development, work environment culture that can affect readiness and specific things about EDP control. Research informants are not only from one Regional Apparatus Work Unit, but can be more comprehensive in all other Regional Apparatus Work Units.

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