

IMPLEMENTATION OF THE NATIONAL LAND INFORMATION MANAGEMENT SYSTEM (SIMTANAS) IN THE KUPANG CITY LAND AGENCY

A Jemy KOAMESA¹, Hendrik TODA², Jacoba D NIGA³, Alfred Omri Ena MAU⁴

^{1,2,3,4}Nusa Cendana University, Kupang, Indonesia

Corresponding author: Jemy Koamesa

E-mail: jemymanchester11@gmail.com

Volume: 1

Number: 4

Page: 434 - 446

Article History:

Received: 2023-03-16

Revised: 2023-03-28

Accepted: 2023-04-17

Abstract:

In an effort to change the pattern of serving the public, the National Land Agency, especially in the Kupang City Land Agency, has been providing computer-based services since 1997. Land Office Computerization (KKP) or Land Office Computerization (LOC) creates orderly land administration, improving the quality of land information. Case studies in the field, the informants in this study are employees who work in the Head of General Affairs and Personnel Affairs, Head of Land Measurement and Mapping Sub-section, Plan and Budget Compilation Officer, and Land Infrastructure Officer. Next, the researcher will carry out the stages of data collection according to Creswell as qualitative observation, qualitative interviews, qualitative documents search and qualitative audio and visual material and visual materials). The implementation model that researchers will use is the George Edward model to analyze the process of implementing the National Land Information and Management System (SIMTANAS) policy at the Kupang City Land Agency. On the side, the disposition found that SIMTANAS has only been running in its implementation in the survey, measurement and mapping sections. From the side of human resources, the budget has been fulfilled.

Keywords: Policy, Land, Management, Systems, Information.

Cite this as: KOAMESA, A.J. TODA, H., NIGA, J.D. & MAU, A.O.E. (2023) "Implementation Of The National Land Information Management System (SIMTANAS) In The Kupang City Land Agency". Journal of Governance, Taxation and Auditing, 1 (4), 434 - 446.



INTRODUCTION

In Article 19 paragraph (1) of Law Number 5 of 1960 concerning the Basic Agrarian Regulations, which became known as the UUPA, it is stated that in order to ensure legal certainty by the government, land registration is carried out throughout the territory of the Republic of Indonesia according to provisions regulated by government regulations. Land registration is an obligation for the government and land rights holders.

With this provision, the law provides the right for the community to register their land, not only providing guarantees and legal certainty. Land registration is then converted into a certificate as authentic proof of ownership, which has economic value in people's lives because this certificate is part of the securities. A certificate is a form of granting land rights. The granting of land rights is the granting of land rights directly controlled by the state to a person or several people who are together or a legal entity. The granting of land rights in Indonesia is carried out by the Head of the Regency/City Land Office organized by the National Land Agency (starting now abbreviated as BPN-RI) in order to provide guarantees and legal certainty that can cover as a whole the entire territory of the Republic of Indonesia.

To cover the overall land database in Indonesia, BPN-RI should have implemented information technology. This information technology must be managed in a national land information system. The system that later emerged provided information to the public and had managerial characteristics that could manage land data nationally. This system is also a form of changing the community's service pattern.

The National Land Agency, to change the pattern of service to the public, has been providing computer-based services since 1997. Computerized Land Office (KKP) or Land Office Computerization (LOC) to create orderly land administration, improve the quality of BPN land information, facilitate maintenance of land data, save space/storage for storing land data in digital form (paperless), improving the human resources capabilities of BPN employees in the field of informatics/computer technology, standardizing data and information systems in order to facilitate the exchange of land information and creating a reliable land information system. Of course, this system is also expected to minimize problems in the registration of land rights. Problems with the registration of land rights often lead to problems in the ownership of land rights certificates. Article 19, paragraph (2) letter c of the UUPA states that land registration held by the government is the issuance of a certificate of proof of title, which is valid as solid evidence.

Land services in East Nusa Tenggara (NTT) complained to the Ombudsman regarding mal-administration which was complained in land services regarding protracted delays in measurement services, issuance of land certificates by the Land Agency and mediation services for land disputes by the local government and allegations of abuse of authority by the TNI who entered tribal lands. At the regional level, the Kupang City Land Agency has not yet provided a complaint management officer and displayed procedures for a complaint mechanism, nor has it provided a means of measuring customer satisfaction with each service. In contrast, measuring customer satisfaction is a medium to accommodate feedback from service users, which can be used as material for performance evaluation to improve service quality.

According to data from the Indonesian Ombudsman Representative for the Province of NTT in 2019, out of 48 public access data on land substance in the Province of NTT, 15 accesses were related to the services of the Land Agency of the City of Kupang, so that it was recorded as the Land Agency that was most frequently reported by the public (service users). The rapid progress of information technology requires that Indonesia keep abreast of its developments by utilizing technology as a source of communication in government settings. Following Presidential Decree No. 3 of 2003 concerning National Policy and Strategy, e-Government development is an effort to administer (use) electronic-based government to improve public service quality effectively and efficiently. Both central and regional governments aim to enhance the effectiveness and efficiency of government tasks implementation and service provision to the community and stakeholders.

Policy Implementation. Implementation is the process of implementing or implementing a program. Implementation is usually related to a policy established by a particular institution or agency to achieve a predetermined goal. According to Mazmanian and Sabatier (in Wahab, 2004: 68), what is meant by an implementation is the implementation of fundamental policy decisions, usually in the form of laws, but can also take the form of critical executive orders or decisions or decisions of the judiciary, in general decisions identify the problem to be solved.

Experts regarding Policy Implementation put forward several definitions. Policy implementation aims to set directions so that public policy objectives can be realized as a result of government activities. The definition of straightforward policy implementation, according to (Nyimas, 2004:9), is that policy implementation can be seen as a process of implementing policy decisions, usually in the form of laws, government regulations, judicial decisions, executive orders, or presidential instructions. Ideally, these decisions define the problems to be addressed,

determine the goals to be achieved, and, in various ways, "describe the structure" of the implementation process.

As for the meaning of Implementation, Mazmanian and Sabatier (1979), as quoted (in the book Wahab 2004:65), says that namely: "Implementation understands what happens after a program is declared valid or formulated is the focus of attention on policy implementation, namely events and activities arising after the ratification of the guidelines for state policy which includes both efforts to administer them and to cause real consequences/impact on society or events. From the two experts above, it can be said that a policy implementation process is not only related to the behavior of administrative bodies responsible for implementing a predetermined program and causing obedience to the target group but also involves a network of political, economic, and social forces. Social activities that can directly or indirectly affect all parties involved, even if, in this case, the impact is expected or not expected.

Based on some of the definitions of policy implementation described by the experts mentioned above, we can conclude that the policy implementation process does not only involve the behavior of administrative agencies responsible for implementing the program and generating obedience to the target group but also involves the network of forces political, economic and social forces that can directly or indirectly affect the behavior of all involved and ultimately affect both the expected and unexpected impacts.

Policy Implementation Model. Implementation is a process of turning ideas or programs into actions or activities and how to implement these changes. Analyze how the policy implementation process takes place effectively. It can be seen from various models of policy implementation. Even though many models have been developed that discuss policy implementation, in this case, it will only describe several models of policy implementation that are relatively new and have influenced many thoughts and writings of experts. According to experts, There are several policy implementation models, namely the policy implementation model, the George Edward III model, the Merille S. Grindlle model, and the Van Metter Van Horn implementation model. Following are some models of policy implementation from various experts:

Policy Implementation Model George Edward III. Edward sees policy implementation as a dynamic process where many factors interact and influence policy implementation. In order to better examine a public policy implementation, it is necessary to know the variables and factors that influence it. For this reason, a policy model is needed to simplify the understanding of the concept of policy implementation. Four factors influence the policy implementation process (Winarno, 2002: 125): these factors must be displayed to determine how these factors influence implementation.

Communication. According to Edward III (in Widodo 2007: 97), communication is "the process of delivering information to the communicator." According to Edward III (in Widodo 2007:97), information regarding public policy needs to be conveyed to policy actors so that policy actors can know what they have to prepare to carry out the policy so that the goals and objectives of the policy can be achieved as expected. In general, Edwards discusses three essential things in communication: transmission, consistency and clarity. According to Edward III (in Widodo 2007:97), the three dimensions are:

1. The transmission dimension requires that public policies are conveyed to policy implementers, policy target groups, and other interested parties directly and indirectly.
2. The dimension of clarity requires that the policy is transmitted to implementers, target groups and other interested parties clearly so that they know what the intent, objectives and substance

of the public policy are so that each will know what must be prepared and implemented for implementing the policy effectively and efficiently,

3. The dimension of consistency is needed so that the policies taken are not confusing to confuse policy implementers, target groups and interested parties.

Resource. Implementation instructions may be passed in a careful, clear and consistent manner. However, if the implementers lack the necessary resources to carry out the policies, this implementation tends to be ineffective. Edward III (in Widodo 2007:98) suggests that resource factors are important in policy implementation. According to Edward III (in Widodo 2007:98) that these resources include: 1) Human Resources; 2) Budget resources; 3) Equipment resources; 4) Authority resources.

Disposition. According to Edward III (in Widodo 2007: 104), the definition of disposition is "the will, desire, tendency of policy actors to carry out the policy seriously so that what is the goal of the policy can be realized." According to Edward III (in Widodo 2007: 104-105) states that "If policy implementation is to succeed effectively and efficiently, implementers not only know what to do and have the ability to carry out the policy, but they must also have the will to implement it the policy. that is 1) Honesty; 2) Commitment; 3) Democratic

Bureaucratic Structure. Bureaucracy was created as an instrument in dealing with public needs. Edward III (in Winarno 2007:149-160) identified six characteristics of bureaucracy as a result of observations of bureaucracy in the United States, namely:

1. The bureaucracy is the dominant institution in implementing public policy, which has different interests in its hierarchies.
2. The bureaucracy has some different objectives.
3. The bureaucratic function is in a complex and broad environment.
4. The bureaucracy has a high survival instinct, so it is rare to find slow bureaucracy.
5. The bureaucracy is not a neutral force and is not under the complete control of outsiders.

Even though the sources for implementing a policy are sufficient and implementers know what and how and have the desire to do so, Edward III in (Widodo 2007: 106) states that "policy implementation may still not be effective due to inefficiency of the bureaucratic structure." According to Edward III (in Widodo 2007: 106), this structure includes bureaucratic structure and division of authority relations between organizational units.

Merille S. Grindlle's Policy Implementation Model. According to Grindlle (1980), policy implementation is determined by the content of the policy and the context of its implementation. The basic idea is that after the policy is transformed, the implementation of the policy is carried out. The success of the policy is determined by its practice. The policy's contents encompass the following elements: a) Interests impacted by the policy, b) Types of anticipated benefits, c) Desired level of change, d) Position of policymakers, e) Program execution, and f) Allocation of resources. Meanwhile, the implementation context is a) The power, interests and strategies of the actors involved; b) Characteristics of institutions and authorities; c) Compliance and responsiveness. This Grindle model focuses more on the policy context, especially on the implementor, targets and areas of conflict that may occur between implementing actors and the conditions of implementation resources needed.

Van Meter and Van Horn Policy Implementation Models. The policy implementation approach model formulated by Van Meter and Van Horn (1975) is called A Model of Policy Implementation. This implementation process is an abstraction or performance of a policy that is deliberately carried out to achieve high policy implementation performance which takes place in the relationship of various variables. This model assumes that policy implementation runs linearly from political decisions, implementation and performance of public policies. Meter and Horn, in

their theory, depart from an argument that the differences in the implementation process will be influenced by the nature of the policies to be implemented.

These experts also emphasized that change, control and compliance are essential concepts in implementation procedures. Furthermore, they offer an approach that links policy issues with implementation and a conceptual model that links policy with work performance. This model explains that policy performance is influenced by several interrelated variables, detailing these variables. Van Meter and Van Horn (in Subarsono 2005:99) state that six variables affect implementation performance, namely:

Policy Standards and Targets. Policy standards and targets must be clear and measurable to realize them. If the standards and policies are blurred, there will be a mission of interpretation, and it is easy to cause conflict between implementing agents. The performance of policy implementation can be measured by the level of success of policy measures and objectives that are realistic with the socio-culture that exists at the level of policy implementers. When policy measures and targets are too ideal (utopian), realizing them will not be easy. Van Meter and Van Horn (in Widodo 2007: 86) argue that to measure the performance of policy implementation, of course, it emphasizes specific standards and targets that policy implementers must achieve; policy performance is an assessment of the level of achievement of these standards and targets.

Resource. Policy implementation needs the support of resources, both human resources and non-human resources. The success of policy implementation is highly dependent on the ability to utilize available resources. Humans are the most essential resource in determining the success of a policy implementation. Each implementation stage requires quality human resources through the work required by the policies set.

Characteristics of Organizational Implementing Agents. Implementing agents include bureaucratic structures, norms, and patterns of relationships that occur within the bureaucracy, all of which will affect the program's implementation. The focus of attention on implementing agencies includes formal organizations and informal organizations that will be involved in implementing policies. It is crucial because the performance of policy implementation will be significantly influenced by the exact characteristics and suitability of the implementing agents; the scope or size of the area is an essential consideration in determining policy-implementing agents. It is related to the policy context that will be implemented in several policies requiring strict and disciplined policy implementers. In other contexts, democratic and persuasive implementing agents are needed.

Interorganizational communication. According to Van Horn and Van Mater, individuals (implementors) must understand the common objective for public policies to be implemented effectively. Those who are responsible for achieving the standards and objectives of the policy, therefore the standards and objectives must be communicated to implementers. Communication within the framework of conveying information to policy implementers regarding the standards and objectives must be consistent and uniform from various sources of information. The implementation of the program needs support and coordination with other agencies. For this reason, coordination and cooperation between agencies is needed for the success of a program.

Disposition or attitude of the implementers. In the opinion of Van Metter and Van Horn, the attitude of acceptance or rejection of policy-implementing agents dramatically influences the success or failure of public policy implementation. It is very likely to happen because the implemented policies differ from the formulation of residents who are well aware of the problems and issues they feel. However, public policy is usually top-down, which means that decision-makers may not know or even be able to touch the needs, desires or problems that must be resolved. The implementor's disposition includes three things, namely: 1) The implementer's

response to the policy will be influenced by his willingness to implement the policy; 2) Cognition, namely understanding of policy; and; 3) The intensity of the implementor's disposition, namely the preference of values possessed by the implementor.

Social, Economic and Political Conditions. This variable includes economic resources, the environment that can support the success of policy implementation, the extent to which interest groups can provide support for policy implementation, the characteristics of the participants, i.e., support or reject, the nature of public opinion in the environment, and whether the political elite supports implementation.

Policy. To assess the performance of policy implementation is the extent to which the external environment has contributed to the success of public policies. The non-conducive social, economic and political environment can be a source of problems from the failure of policy implementation performance. Therefore, policy implementation efforts require a conducive external environment. The policy variables are related to the objectives outlined and the available resources. The focus of attention on implementing agencies includes both formal and informal organizations. In contrast, communication between related organizations and their implementation activities includes relations within the political system and with implementers. It leads us to understand the orientation of those who operate programs in the field (Subarsono, 2005:99).

National Land Information Management System (SIMTANAS). Information technology's rapid development has penetrated various sectors, including land affairs. Although the land sector is significant, the use of information technology is still lagging. For example, most land agencies in Indonesia have not fully utilized a computerized system. There are still many land agencies in the country that still use a manual system, and most of them are still paper-oriented. On the other hand, people realize that information technology is one of the essential things in human civilization to overcome some of the problems of the swift flow of information management.

The application of information technology in the land sector seems necessary in today's digitalized era, as it is known that most of the land in Indonesia does not have a certificate. Therefore, the National Land Agency is the party that has the most role in overcoming this problem. Away from this problem is the application of information technology. Information technology has many advantages compared to manual systems, including having the ability to store data in more significant amounts many times compared to manual systems, as well as having connectivity between regions and between regions and the center more quickly.

Information and communication technology is currently an essential part of information management. The application of information technology in the land sector seems necessary in today's digitalized era, as it is known that most of the land in Indonesia does not have a certificate. Therefore, the National Land Agency is the party that has the most role in overcoming this. Away from this problem is the application of information technology. Information technology has many advantages compared to manual systems, including having the ability to store data in more significant amounts many times compared to manual systems, as well as having connectivity between regions and between regions and the center more quickly. The National Land Agency, as stated in Presidential Decree Number 34 of 2003 concerning the National Land Agency Policy in Article 1 letter b, is tasked with building and developing the National Land Information and Management Information System (SIMTANAS), which includes:

Compilation of a state government/regional government asset lands database throughout Indonesia. This activity includes:

- a. Inventory of assets of the State, Government, Regional Government and Representatives of Foreign Countries.

- b. Development of an Asset Database contains information on tenure, ownership, use and utilization of land, parcel address, plot identity, area, type of right, NOP, NJOP, IMB, photo of a building, and change of ownership data.
- c. Cadastral mapping in the context of inventorying and registering land tenure, ownership, use and utilization (P4T) using satellite imagery technology and information technology to support land reform implementation policies and the granting of land rights. This activity is in the form of Digital Cadastral Mapping using Aerial Photography and Satellite Imagery technology, with data coverage of:
 - d. Ground control point using Global Positioning System (GPS)
 - e. Registration map containing information on land parcels and their identification numbers.
 - f. Government administrative boundaries (Village or Kelurahan, District, Regency/City).
 - g. Construction and development of land use and utilization management through a geographic information system, prioritizing determining irrigated rice field zones and other productive lands to maintain national food security.
- h. In Article 1 Letter b Presidential Decree Number 34 of 2003 concerning National Land Policy, the National Land Agency (BPN) is the implementing agency to build and carry out SIMTANAS. One includes preparing textual and spatial data applications in land registration services and compiling a land tenure and ownership database linked to e-government, e-commerce, and e-payment.

SIMTANAS is an integrated system that supports BPN's operations, management and decision-making functions for managing land parcels and services to the community. Management of land data must be integrated, a National Land Information and Management System (SIMTANAS) that flows information between all organizational units at the level of the Central Agency, Regional Agency, and Land Agency.

In addition to the nature of land data, this electronic land management is also to meet the increasing demands of society to realize good governance, which will ultimately be related to information disclosure for the public and the exchange of information between government agencies. Management of land data using information technology is something that absolutely must be done; this is related to the characteristics of the land data itself, which are multidimensional and related to economic, political, defense, security and socio-cultural issues.

Concerning the tasks that must be carried out, the provision of government services must be focused on meeting the community's needs, both in quality and quantity, to provide community satisfaction as users. In making changes to improve the quality of service, the Kupang City Land Agency seeks to improve its services by utilizing modern information and management system technology through the National Land Information and Management System Policy (SIMTANAS). Of course, this system is also expected to minimize problems in the land sector. Based on pre-research conducted by researchers at the Kupang City Land Agency. Based on what has been explained, it attracted researchers to research "Policy Implementation of the National Land Information Management System (SIMTANAS) at the Kupang City Land Agency."

METHODS

This research type is descriptive based on case studies in the field; the informants in this study are employees who work in the Head of General Affairs and Personnel Affairs, Head of Land Measurement and Mapping Sub-section, Plan and Budget Compilation Officer, and Land Infrastructure Officer. Next, the researcher will carry out the stages of data collection according to Creswell (2016: 254-255) as qualitative observation, qualitative interviews, qualitative documents search and qualitative audio and visual material and visual materials. The

explanation of each data analysis step proposed by Creswell (2016: 264-268) regarding the terminology used by researchers is as follows:

1. Researchers begin to process and prepare data for analysis.
2. The second step is to read the data as a whole.
3. The next step is to start coding all the data and group them into three categories, namely: a) Codes related to main topics that are widely known by the general reader, based on previous literature and common sense; b) Surprising and unexpected codes at the beginning of the study. c) Codes that are odd and have conceptual interest for the reader.
4. Next, apply the coding process to describe the settings (realms), people (participants), categories and themes to be analyzed.
5. The next step is for the researcher to describe and restate the abovementioned themes in a qualitative narrative/report.

RESULT AND DISCUSSION

Policy Implementation of the National Land Information Management System (SIMTANAS) at the Kupang City Land Agency. The implementation model that researchers will use is the George Edward model to analyze the process of implementing the National Land Information and Management System (SIMTANAS) policy at the Kupang City Land Agency. Researchers use this model because the indicators put forward by George Edward can explain implementation performance comprehensively and can be more concrete in explaining the actual implementation process. Analyzed according to the results of the study so that the results of this study are as follows:

Communication. According to Edward III, that communication is the first requirement for effective policy implementation, namely that policy implementers must know what to do. Policy decisions and orders must be transmitted or forwarded to the executors before they are followed. The National Land Information and Management System Policy (SIMTANAS) is a decision that is the authority of a leader to always coordinate and communicate with employees, especially staff so that they can achieve the desired goals. Communication between employees is essential because communicating an understanding of the procedures for implementing these policies can work with organizational goals.

Through article 3 letters of Presidential Regulation Number 10 of 2006 concerning the National Land Agency (BPN), it states that one of the functions of the National Land Agency as the implementing agency for activities in the land sector in carrying out its duties is data and information management in the land sector. One way to manage land data and information is by establishing a land management information system encompassing various activities. These activities include the creation of a database that serves as planning material to enhance a fairer pattern of land ownership, as well as the optimal and harmonious utilization of land through the inventory of tenure data, ownership, and land utilization (P4T).

According to researchers, in observations and interviews conducted by researchers with informants, all informants stated that Kupang City Land Agency employees knew very well about the SIMTANAS policy, where management of the National Land Management Information System is one of the functions of the Land Agency Office. , to support the Implementation of SIMTANAS at the Kupang City Land Office is to operationalize the Land Office Computerized system; it is hoped that it will provide more system convenience. Communication between Kupang City Land Office employees is essential because communication with an understanding of the procedures for implementing these policies can work with organizational goals.

The steps are taken to communicate SIMTANAS at the Kupang City Land Office, for example, through files, unresolved documents, and operational costs. The role of officers in implementing SIMTANAS at the Kupang City Land Agency Office has carried out its functions and roles properly, and there is still a need to increase the level of understanding and skills and abilities of officers through training or education activities to improve employee performance. These activities include Larasita training, measurement and mapping, goods and services procurement, and data collection training. To ensure the smooth operation of land services with the implemented management information system, we propose allocating additional resources or budgets for facilities and infrastructure and enhancing employee skills. This recommendation applies specifically to the Kupang City Land Agency Office.

Disposition. The main idea of this principle is that policies and programs to respond to public needs will be effective and responsive if managed through collective efforts and collaborative processes. This principle relates to how public administration translates or implements public policy to manifest the public interest. The main focus of implementation in the New Public Service is on citizen involvement and community building. Citizen involvement is seen as a part that must exist in implementing policies in a democratic system. Involvement here covers all stages of the formulation and process of policy implementation. Through this process, citizens feel involved in the governance process, not only demanding that the government satisfy their interests.

Organizations become public spaces where humans (citizens and administrators) with different perspectives act together for the public good. This interaction and engagement with citizens give purpose and meaning to public services. However, public participation in government still needs to be improved. So far, according to the space for the public to participate, it is carried out by the community spontaneously through several means. Among the primary means used as media for participation are complaints in suggestion boxes and through other official institutions. However, community involvement has not yet reached the citizen control stage but has only reached the information and consultation level. What Prasojo (2008) conveyed is also in line with the team's views on the revision of Law Number 32 of 2004. According to the team for the revision of Law Number 32 of 2004, there were some problems related to the role of civil society in government, namely:

- 1) There is no arrangement connecting the local government and the community
- 2) There is not enough information available about government activities for the community
- 3) Policy processes in the regions still represent the interests of political elites more than the public interest

The Kupang City Land Agency Office's services are land data and information services. The data stored in the Land Office is obtained and processed through a complicated and lengthy process following the rules of the Head of BPN Regulation number 1 of 2005 concerning Standard Operational Procedures for Land Services (SPOPP). Due to its dynamic nature, land data has a reasonably high rate of retrieval and updating (updated). On the one hand, it requires speed with predetermined standards in withdrawing/retrieving data; on the other hand, it will require requirements in data storage (storage) that can support the data retrieval process. Data updates are always carried out if there is a change in the subject or object of land rights.

One of the efforts to optimize land service tasks by utilizing information technology advances is the development of a computerized land office (KKP). The Land Office is the main base in service activities. A service model based on an online system was developed. Development of online services, building electronic databases, building hardware infrastructure and connection

networks, increasing human resources in IT mastery and socializing activities among internal and external are the stages of activities that must be carried out in offices implementing the KKP.

The Computerized Development of the Kupang City Land Agency Office not only provides services by utilizing information and communication technology online systems but also builds digital databases. In the last 10 years, the KKP program has digitized land data (Land Books, Measurement Certificates, Measurement Drawings and Land Registration Maps) covering ± 15 million plots of land (25% of registered land parcels).

Electronic-based land services at the Kupang City Land Agency Office are beneficial for users. However, there are still perceived deficiencies in specific 'customer' segments, namely applicants or other parties interested in land data. Users from the service provider side will provide information from one source so that it will guarantee its accuracy. On the other hand, users who receive services are spoiled by the ease of accessing information online through kiosk facilities located at service counters. However, they cannot or are hampered because they cannot access directly at the Land Office.

Human Resources. The table below displays the human resources employed at the Kupang City Land Office:

Table 1. Level of Education at BPN Kota Kupang

No	Organizational Units	Education				
		Elementary School	Junior High School	Senior High School	S1	S2
1.	Head office	-	-	-	-	1
2.	Administrative Subdivision	-	-	-	-	1
3.	Head of Planning Evaluation and Reporting Subdivision	-	-	-	-	-
4.	Head of Sub-Division of Finance and BMN	-	-	-	1	-
5.	Head of Personnel and Organizational Law Subdivision	-	-	-	-	1
6.	Head of General Affairs and Public Relations Subdivision	-	-	-	1	-
7.	Head of Survey and Mapping	-	-	-	1	-
8.	Head of the Division of Determination of Rights and Registration	-	-	-	-	1
9.	Head of Structuring and Empowerment	-	-	-	1	-
10.	Head of Land Acquisition and Development Division	-	-	-	-	1
11.	Head of Dispute Control and Handling Division	-	-	-	1	-
12.	Functional AMOUNT	-	-	20	9	3
		-	-	20	14	8

From the table above, it can be seen that the human resources at the Kupang City Land Agency Office for the Office Head unit are 1 personnel, for the Administration Sub-Section for 1 personnel, for the Head of the Evaluation and Reporting Planning Sub-Section for 1 personnel, for the Head of the Finance Sub - Section and 1 personnel for BMN , 1 person for the Head of Personnel and Organizational Law Sub-Section, 1 person for General Affairs and Public Relations Sub-Section Head, 1 person for the Head of Survey and Mapping Sector, and 1 person for the Head of Rights Determination and Registration Sector, Head of Arrangement and Empowerment

Division 1 person, Head of Land Procurement and Development Sector 1 person, Head of Dispute Control and Handling Sector 1 person and Functional Positions 32 people. Human resources is a way to control people in an organization or institution effectively and efficiently and include all activities and implementation to achieve the goals and objectives of the intended organization.

Budget Resources. The Kupang City Land Agency Office has a role in carrying out change projects. One involves the saber extortion team by compiling and implementing a project to change the National Land Management and Information System Policy (SIMTANAS) application. The budget used in making this application (SIMTANAS) uses the Public Relations and Protocol Service budget contained in the DIPA of the Land Office, namely:

CONCLUSION

The results of this study found that earnings management can reduce firm value. This finding is consistent with previous research by Siallagan A. J (2009); Gill et al. (2013) stated that earnings management behavior could reduce firm value. Although it is stated that earnings management behavior for the short term can increase the firm's value, it will reduce its value in the long term. It is suggested that there is a decrease in investor confidence. These negative consequences can occur because earnings management can damage the firm's reputation and erode investor and stakeholder confidence. If investors suspect a firm is manipulating its financial results, they may become skeptical of its prospects and less likely to invest in them. Second, earnings management can lead to distorted decision-making by management. By focusing too much on achieving short-term revenue targets, managers may make decisions at the expense of long-term growth and profitability. For example, they might cut back on research and development or defer the capital investment needed to increase revenue in the short term. Third, earnings management can also create a false sense of security among management and stakeholders, covering up underlying problems and risks that can ultimately harm the firm's financial performance. It can lead to complacency and a lack of urgency to address these issues, ultimately detrimental to a firm's long-term success.

Resource dependency theory emphasizes linking firms with external contingencies to deal with contextual uncertainty and interdependence (Hillman et al., 2004). The results of this study found that political connections can moderate the relationship between earnings management and firm value. This finding is consistent with previous research, which states that political connections within the board of directors will provide many conveniences and facilities for companies in conducting transactions (Faccio, 2006b). In addition, it emphasizes that politically connected companies can serve to protect companies from sanctions when their reported earnings are of low quality. The potential to get political protection occurs when they do earnings management, and the manager is the politician himself because he has political power (Chaney et al., 2011).

Resource-based theory predicts that politically connected firms can gain several advantages that enable them to realize competitive advantages over their competitors (Barney, 1991). Consistent with the resource dependence theory, businesses increasingly use political connections as a strategic resource to increase firm value through preferential treatment by state-controlled banks (Dinç, 2005); (Khawaja & Mian, 2004). In addition, the results of this study reinforce the results of research conducted by (Liu et al., 2018), which states that there is a role for political connections in increasing firm value in China, as well as the occurrence of a negative relationship between politically connected independent directors and market reactions for private companies. Furthermore, institutional factors moderate the relationship between political connections and firm values.

This study reveals that earnings management can reduce the firm value, and political connections can moderate the relationship between earnings management and firm value. These results verify the agency theory that earnings management can exploit information asymmetry in maximizing self-interest. As well as verifying the theory of resource dependence that a strategy is needed by management to increase power over limited resources, one of which is through establishing relationships with the government. The findings of this study must be interpreted with caution, bearing in mind that the study population includes state-owned companies listed on the Indonesia Stock Exchange (IDX).

Table 2. Budget (SIMTANAS)

No	Stages	Cost	Information
1.	Internal Coordination, Formation of Effective Teams and Determination of Stakeholders	15,000,000.00	Preparation
2.	External Coordination And Common Perception With Stakeholders	10,000,000.00	
3.	Internal and External Coordination to Design Changes in the Implementation of Land Information Management and Information System Development in Kupang City	9,000,000.00	
4.	Collecting Materials and Data and Preparing Supporting Facilities for Change Action Development of Information Systems and Management of Land Information in the City of Kupang	20,000,000.00	
5.	Business Process Design for the Development of Information Systems and Management of Land Information for the City of Kupang	15,000,000.00	Implementation
6.	Discussion of the Business Process of Building Information Systems and Management of Land Information in the City of Kupang	25,000,000.00	
7.	Business Process Application Development Trial of Information Systems and Management of Land Information in the City of Kupang	12,000,000.00	
8.	Implementation of Land Information Management and Information System Development in Kupang City	10,000,000.00	
9.	Evaluation and Preparation of Reports on the Results of the Implementation of Change Actions	15,000,000.00	Evaluation and Reporting
Amount		131,000,000.00	

REFERENCES

- Creswell, J. W. (2016). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Yogyakarta: Student Library.
- Grindle, M. S. (1980). *Politics and Policy Implementation in the Third World*. New Jersey: Princeton University Press. <https://doi.org/10.1515/9781400886081>
- Nyimas, D. K. (2004). *Regional Development Policy and Management*. Yogyakarta: YPAPI.
- Subarsono, A. G. (2005). *Public Policy Analysis*. Jakarta: Student Library.
- Van Meter, D., & Van Horn, C. E. (1975). The Policy Implementation Process: A Conceptual Framework. *Administration & Society*, 6(4), 445-488. <https://doi.org/10.1177/009539977500600404>
- Wahab, H. A. (2004). *Policy Analysis: From Formulation to Implementation of State Policy*. Jakarta: Earth Script.



Widodo. (2007). *Public Policy Analysis*. Malang: Bayu Media Publishing.

Winarno, B. (2002). *Public Policy: Theory and Process*. Yogyakarta: Media Pressindo.