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# Implementation of Land Value Zoning Utilization Policy in Calculation of the Value of Non-Tax State Revenue and Regional Development Planning of Medan

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#### Abstract

The research found that the communication dimension of implementation has not yet been fully implemented. Communication is done conventionally through the use of formal channels while unconventional, especially during the pandemic, is done through information technology. Monitoring and evaluation methods and problem solving are one of the weak points of implementation, such as the lack of participatory involvement in policy implementation. The dimensions of resources both related to capital resources and social resources are very adequate, but human resources related to the quantity and quality of policy implementers are still far from ideal. This study also finds that the bureaucratic structure of policy implementation which is only led by echelon III officials is not yet feasible to carry out land services optimally. However, standard operating procedures (SOP) in the service have been present even though they have not been simplified through documents such as service SOPs and SPM. The disposition dimension has been well institutionalized, such as regulations regarding code of ethics standards, reporting mechanisms for corrupt acts and internal controls. This study concludes that the use of ZNT in determining PNBP and also regional development has not been carried out optimally. This happens because the technical instruments used in land electronic services have not been well planned. This study further recommends the need to prioritize participatory mechanisms in policy implementation, recruitment of ASN along with the required competency standards, increasing the status or typology of the land office and creating a special platform for reporting on corrupt practices, collusion and abuse of authority by policy implementers.

# Keywords

policy implementation; land services; land value zone; state revenue; regional development

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# **I. Introduction**

The application of ZNT in the government's perspective is a policy implementation because the policy-making process is the domain of the government as the authority in making regulations and national strategies in structuring the land sector (Maxmanian & Sabatier in Agustino, 2006:139). The Medan City Land Office in this study is the implementer of the policy on the application and utilization of ZNT. As the implementer of this public policy, the Medan City Land Office carries out its duties, authorities and functions in the regulation and service of the land sector with a variety of performance indicators including the PNBP target in each certain period. The implementation of public policy in the land sector basically has a broad dimension. All of these dimensions must attract the attention of policy implementers so that the agenda and programs that are carried out can be implemented, organized and managed properly. The dimensions according to Charles O Jones (2013) consist of organizational dimensions, interpretation dimensions and application dimensions. Meanwhile, according to Edward III (1980) the dimensions consist of the dimensions of communication, the dimensions of resources, the dimensions of disposition and the dimensions of the bureaucratic structure.

The use of ZNT as a basis for calculating PNBP is still relatively new, so its effectiveness still needs to be studied scientifically. This policy is regulatively adopted in Government Regulation Number 13 of 2010 as amended by Government Regulation Number 128 of 2015. This policy shifts the method of calculating PNPB from the land service sector which was previously based on NJOP. However, in 2020 the utilization of PNBP from the land service sector was returned to the NJOP because the instruments for implementing policies were not fully supported. These instruments include information technology (IT) tools, human resources, limited socialization and the unpreparedness of an adequate budget to renew ZNT. In 2019, 89 ZNT has been established in 2 (two) sub-districts, while in 2020, the 89 ZNT will be renewed. Until the first semester of 2021, only adding a new ZNT Map in 1 (one) sub-district. This means that the majority of areas in Medan City with a total of 21 sub-districts do not yet have a ZNT map. Ideally, when the policy is implemented, all regions must have a ZNT map so that all are treated equally in the calculation of PNBP from the land sector and regional development planning in the future.

Empirically, there are various services in the land sector that require the use of ZNT as a basis for determining taxes and non-tax revenues. This is on the one hand a paradox with efforts to increase state revenue through the transfer of the method of calculating PNBP using ZNT and on the other hand implies there are problems in determining the policy. The existence of a gap between the planning and the realization of the implementation of public policy on the use of ZNT indicates that there are various problems in implementing the policy. This shows that the implementation of policy as an object experiences a gap between planning (das sein) and the expected results (das sollen). These gaps can be studied comprehensively by outlining important elements, indicators and themes related to policy implementation. In accordance with the above background, this study is intended to see how the implementation of ZNT utilization, the relationship between ZNT utilization and PNBP in the land sector as well as planning and development of the Medan City area in the future in a scientific research entitled: Implementation of Land Value Zone Utilization Policy (ZNT). ) in Calculation of the Value of Non-Tax State Revenue (PNBP) and Medan City Regional Development Planning.

# **II. Review of Literature**

# 2.1 Regional Planning

Talking about the implementation of the policy on the use of the Land Value Zone (ZNT) and its relationship to Non-Tax State Revenue (PNBP) and regional development cannot be separated from talking about regional planning. Planning is basically defined as a systematic design process that involves the use of limited resources but directed to achieve the target in a precise, effective and efficient manner wherein achieving these objectives requires an accurate policy formulation (Safi'i, 2007).

# **2.2 Public Policy Implementation**

Policy implementation is a complex activity, which deals directly with social, economic and political conditions in maximizing the results achieved. Moreover, external environmental support is an important factor for the success of the entire series of policy

implementations. Maxmanian and Sabatier, then give meaning to policy implementation as implementation basic policy decisions which are normatively made in the form of laws or certain executive decisions, decisions of government institutions and judicial decisions with the intention of identifying problems to be overcome, firmly confirming policy objectives and equipped with methods of structuring or regulating the policy implementation process (Agustino, 2006: 139).

# 2.3 Dimensions and Indicators of Policy Implementation

George Edward III (1980:10) identifies 4 (four) dimensions that influence the success of policy implementation, namely communication (communication), resources (resources), bureaucratic structure (bureaucratic structure) and attitude of implementers (disposition).

- a. Communication. Communication is a medium for conveying orders and directions from policy makers to various parties who are given the authority and responsibility to implement policies (Widodo, 2011:97).
- b. Resources. Resources are the basic capital or potential in implementing policies. Resources in this sense relate to all resources that have the potential to be utilized to support the successful implementation of policies. These resources consist of various forms including human resources, budget potential, facilities, information and authority and so on.
- c. Disposition. Disposition is interpreted as the attitude and behavior of the implementers or policy actors. This disposition is interpreted as the willingness, intention and commitment of policy actors to implement the policies that have been formulated.
- d. Bureaucratic Structure. Bureaucratic structure is the building of power and authority relations in policy implementation institutions (Edward, 1980).

# **2.4 Land Sector Public Service**

Public service is the main task as well as a product of government administration. The public itself is interpreted as an ordinary citizen who should be managed, regulated and served by the government as an administrator (Kamarni, 2011). There are at least 3 (three) characteristics to determine a service is categorized as a public service, namely the services provided are more for social benefits than economic benefits, service users are seen in the position of service recipients as citizens and the characteristics of complex service users from various dimensions such as individual, family or community (Dwiyanto, 2011).

# 2.5 Land Valuation Method and Land Value Zone (ZNT)

# a. Land Valuation Method

The Land Appraisal Method as referred to in Law Number 12 of 1985 as amended by Law Number 12 of 1994, consists of 3 (three) appraisal approaches. The method consists of a market price comparison approach, a cost approach and a revenue approach.

- 1. The sales comparison approach is a valuation method by comparing the property to be valued with other properties as a comparison where the characteristics and value are known (Hidayati and Harjanto, 2003).
- 2. The cost approach is an assessment process that is carried out through the identification of a building and then a new production cost analysis is carried out (reproduction cost new) based on the standard price at the time of the assessment and subsequent depreciation is carried out (Hidayati and Harjanto, 2003).

3. The income approach is an appraisal method based on the level of profit that a property has the potential to generate in the present and in the future, after which capitalization is carried out with the aim of converting the income stream into property value (Hidayati and Harjanto, 2003).

#### **b.** Land Value Zone

The Land Value Zone (ZNT) is a polygon that describes the relatively equal land value of a set of land parcels within which the boundaries can be imaginary or real according to the land designation sales comparison approach) and cost (cost approach). The information displayed in the ZNT map is the value of the land in a vacant state in the sense that it does not include the value of the property attached to it.

#### 2.6 Non-Tax Sector State Revenue

State income or revenue is simply interpreted as state financial income which is positioned as a source of state financing in the context of administering government, public services and state development. In general, state revenue or revenue or government revenue consists of tax and non-tax components. Tax is a citizen's contribution to the state that is cursive or can be forced and is counter-achievement or without receiving reciprocal services. On the other hand, non-tax income is obtained from the people with the principle of reciprocal service or default. This non-tax income component consists of levies, profits from state enterprises, grants and so on.

# **III. Research Method**

This study adopted a qualitative descriptive method with a case study approach (Moleong, 2014:6). The research was conducted in the city of Medan, North Sumatra Province. Primary data collection in this study consisted of interviews, observation and group discussions, and secondary data sources in this study consisted of scientific references and general references.

#### **IV. Results and Discussion**

# 4.1 Implementation of Land Value Zone (ZNT) Utilization Policy at the Medan City Land Office

The use of ZNT is principally aimed at realizing the function of land for the greatest prosperity of the people which is pursued through: (a) accelerating the provision of information on land market values, (b) providing general information on land market values, (c) reference values for land swaps and property (d) calculation of land service rates through PNBP, (e) community referrals in land and property sector transactions, (f) providing more transparent and fair land value and tax information, (g) referrals in the use of compensation values for the community as well as the Land Appraiser/Team, (h) providing a quick overview of the economic development of a region and (i) updating the land price index model (Medan City Land Office, 2020).

The use of ZNT in recent years has become strategic in national development and overall regional development. This includes, among others, referring to Government Regulation Number 128 of 2015 concerning Land Service Tariffs and the Letter of the Director General of Land Procurement Number: PT.03.01/02-600/I/2019 dated 11 January 2019 concerning the Utilization of ZNT Maps in Land Services by Regency/City Land Offices. Based on these two regulations or norms, the ZNT map is used to calculate the

price of Non-Tax State Revenue (PNPB) on land services as well as as a reference in the planning stage of land acquisition for development. The Sales Value of Tax Objects (NJOP) which has been used as the basis for calculating PNBP has changed after this ZNT regulation.

# 4.2 Communication Dimensions of Implementation of Public Policy Utilization of Land Value Zone

Communication as one of the dimensions in the implementation of public policies on the use of ZNT in this discussion is divided into 4 (four) sub-dimensions, namely the Method of Delivering Orders, Methods of Submission of Directions, Methods of Monitoring and Evaluation of the Implementation of Public Policies Utilizing ZNT and Methods for Solving Policy Problems. An overview of these four sub-dimensions is further described in the following discussion:

#### a. Order Delivery Method

In carrying out the survey in the manufacture and determination of ZNT, the North Sumatra Provincial Land Office and Medan City Land Office initially conducted a survey on a number of plots or sample points in the Medan City District and Medan Area. After the implementation of the land value survey, policy implementers must also process data in at least 3 (three) forms, namely textual data, spatial data and tabular data. Textual data processing is carried out where data collected using Land Value Survey Form data is entered in excel with a predetermined formula. Spatial data processing is carried out using ArcGIS 10.7 software by entering ZNT basic data using textual (excel) and spatial (Shp) joins with a 2 (two) coloring system, namely standard deviation layer coloring and 8 soil value zone coloring. Tabular data processing where sample data is processed with the highest price sample to the lowest price sample. The sub-districts that already have ZNT are Medan Maimun District, Medan Kota District and Medan Area District. For ZNT in Medan Maimun District, the majority of land parcels are in ZNT with a price of < Rp. 3,500,000. For the Land Value Zone (ZNT) in the Medan Area District, the ZNT value of land parcels is more varied with the lowest price being < Rp. 1,889,000 and the highest price > Rp. 11. 880,000. Map of ZNT District Medan Area.

#### **b.** Method of Submission of Directions

One form of formal direction in the form of a letter related to the implementation of the ZNT utilization policy received by the policy implementer at the Medan City Land Office is an official letter issued by the Land Office of North Sumatra Province on January 19, 2019 Number: 210.1/12-500.16/I/2019 regarding the Determination of ZNT Maps in the Land Service by the Regency/City Land Office. The letter was addressed to the Head of Regency/City Land Offices throughout North Sumatra Province as a follow-up to the Letter of the Director General of Land Procurement of the Ministry of ATR/BPN. Among other things, the letter stipulates that the Land Office which already has a ZNT Map and has approved its use by the Head of the Land Office must be used in calculating the PNBP rate for Land Services.

However, there are methods and media for delivering orders that are always used by leaders both before the Covid-19 case period and when the case has become a pandemic. The method and media is giving orders by correspondence. Especially this method is very effective, the distribution is done through social media such as the Whatsapp application. Directions as part of the communication of policy implementation are basically not only about the aspects of formality and informality in communicating. On this side, Edward III (1980) stated that the need for the transmission aspect in communicating in this context is an agreement between policy makers and policy implementers technical guidance carried out by the ministry to employees or policy implementers in the field (Interview with Informants, 2021).

# c. Methods of Monitoring and Evaluation of the Implementation of Public Policy Structuring ZNT

The Medan City Land Office as the implementer of the ZNT utilization policy has a mechanism for monitoring and evaluation. Monitoring and evaluation (monev) is still limited, involving only internal elements through a series of meetings, technical meetings and coordination meetings (Interview, 2021). In some cases, monitoring and evaluation activities are carried out by conducting direct visits to objects or locations that are deemed necessary to carry out special handling. This is very possible given the availability of official travel funds in the routine budget of the Medan City Land Office.

Informants from the community also said that field monitoring activities were also carried out by officers from the Medan City Land Office who were also the implementers of the policy. The monitoring is not only carried out in one visit but several times as needed (Interview with Informants, 2021). Monitoring and evaluation of policies is carried out not only by policy implementers at the managerial level but can also be carried out by implementing staff, both those with the status of civil servants and non-civil servant government employees (PPNPN). The need for personnel for this monitoring activity is adjusted to the object and interests of monitoring and supervising (Interview with informants, 2021).

#### d. Policy Problem Solving Method

The order as part of the communication of the implementation of public policy in the utilization of the Land Value Zone (ZNT) basically contains aspects of clarity and consistency as conveyed by Edward III (1980). However, the weakness of human resources and technical instruments in supporting the implementation of the policy is a problem, so it is reasonable if the implementation of this policy is problematic in terms of the output of the policy such as the number of plots of land that have been determined or mapped until 2021 only reaches 3 sub-districts out of 21 sub-districts in Medan City.

# 4.3 Dimensions of Land Value Zone (ZNT) Policy Resources

#### a. Human Resources

Human Resources (HR) is the most important component in a company or organization to run the business it does. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired (Shah et al, 2020). The development of human resources is a process of changing the human resources who belong to an organization, from one situation to another, which is better to prepare a future responsibility in achieving organizational goals (Werdhiastutie et al, 2020).

When viewed from the aspect of the quantity of human resources owned by the Medan City Land Office in general, it is still lacking. Of the total number of employees who work, the majority (51.07%) are Non ASN employees. The total number of employees is 139 people and 71 people are non-government government employees (PPNPN) and Pramubakti employees. This shows that existing permanent employees or ASN have not been fully able to carry out the main tasks and functions of the Land Office so that the

presence of PPNPN elements and Pramubakti is still needed (Interview with Informants, 2021). The quality of human resources for the Medan City Defense Office employees, especially those related to the educational qualifications of Office Employees, is very good. From the staffing statistics, as many as 96 employees or 60.06% have completed higher education. While the other 43 people or 30.93% only finished high school education. With the composition of employees based on this level of education, employee competencies should be reliable in carrying out the main tasks and functions of the land office as implementing policies or implementing government affairs in the land sector.

However, this research informant said that even though the level of education of employees is considered relatively good, it does not mean that their technical and substantive competencies are good. Further competence is still needed through a series of training, education or other capacity building activities in technical implementation and land services. This is based on the fact that the general and specific competencies that must be possessed by employees at the Land Office are relatively different from those required in other government organizations. In fact, certain sub-fields such as mapping require high technical and quantitative skills from employees or in the land dispute division which is required to have competence in the litigation sector and a complete understanding of land and spatial planning laws.

#### **b.** Capital Resources

Capital resources are a basic aspect and not a supporting aspect in implementing public policies and services for the use of the Land Value Zone (ZNT) at the Medan City Land Office. In the logic of business or private organizations, the availability of capital is an absolute requirement for carrying out business activities. Capital can of course be in the form of money, goods or other forms. The same logic applies to public organizations such as the Medan City Land Office.

When making observations related to the service conditions carried out by the Medan City Land Office, the researchers witnessed that the service counters started operating right at 08.00 WIB and closed at 16.00 WIB. At the service counter, two employees are placed who act as providers of public information related to land services and receive applications from visitors. Before being served, visitors first take a queue number and then are welcome to wait in the waiting room that has been provided. Similar to waiting rooms for public services organized by profit organizations such as banks, this waiting room is quite comfortable because it is equipped with air conditioning. For the convenience of visitors, the Medan City Land Office is equipped with an adequate parking area, toilets and also a prayer room. Besides these facilities, the Medan City Land Office also provides a nursing room so that visitors who bring toddlers do not find it difficult to get this land service.

Based on the observations made, the officers stationed at the front desk provide friendly service (hospitality) and treat visitors well. This is not much different from the hospitality shown in the front desk of profit organizations such as banking. In the event of a complaint or criticism from visitors related to the proposed service, the Medan City Land Office provides a mediation room. In this space, visitors can submit complaints, inputs or criticisms related to public services carried out by the Medan City Land Office.

#### c. Social Resources as the Adhesive of the Soul of Korsa

In the context of implementing public policies and public services for the use of land value zones (ZNT), social capital is also important to develop. In addition to creating a corps spirit, good social relations or fluid personal communication between the implementers of this social capital presence policy can be used as a medium to improve

organizational performance. Mutual trust between policy implementers creates the growth and development of confidence and creativity of policy implementers to carry out the policy well.

The Medan City Land Office actually has a variety of social capital that allows the growth of the soul or spirit of the corps or concern between fellow members of the organization. According to informants from line managers at the Land Office in charge of implementing the use of ZNT, some of these social capitals included family gatherings, joint tours or celebrating the birthdays of several staff in charge of policies and public services for the use of ZNT (Interviews with Informants, 2021).

#### 4.4 Dimensions of Bureaucratic Structure

### a. Policy Implementing Institutional Structure

The Medan City Land Office as previously mentioned is a vertical organization at the district/city level. The land office is institutionalized by a head of office with a structural position of echelon III A. The head of the land office is organizationally responsible to the Minister of ATR/Head of BPN through the Head of the Regional Office of the National Land Agency of North Sumatra Province.

#### **b.** Managerial Position

Managerial positions in this study are simply interpreted as positions that have an element of subordination by supervising several implementing employees. In the context of the Land Office, this managerial position is the Head of the Office or Head of the Land Office, Head of Sub-Section/Head of Section and Head of Sub-Section. This sorting in managerial positions is based on sub-fields of job duties, span of control, supervision and coaching and responsibilities.

#### **4.5 Dimensions of Disposition of Policy Implementers**

Disposition is the attitude or behavior of policy implementers which is defined as a genuine willingness, intention and commitment from them to implement the policy so that the objectives of the policy can be realized (Edward III in Widodo, 2010: 104). Following the line of opinion of Edward III (1980), the dispositional dimensions of the implementation of public policy on the use of ZNT are divided into 4 (four) sub-sections of discussion, namely the ethics of policy implementers, attitude of policy implementers, integrity of policy implementers and commitment of policy implementers.

# a. Policy Executing Ethics

Implementers of public policies and services in the use of ZNT, especially those with the status of civil servants have been bound by a professional code of ethics. The code of ethics is regulated in several legal products such as PP Number 53 of 2010 concerning Civil Servants. However, in line with bureaucratic reform that requires the creation of clean and authoritative public service conditions, Ministries/State Agencies are required to formulate norms and establish special regulations governing the implementation of this code of ethics.

Lastly, to ensure that this code of conduct runs, reward and punishment mechanisms should be implemented. Whistleblowers of violations in the implementation of policies and public services can be rewarded and employees who significantly impede or hinder the smooth working of the team may be subject to disciplinary punishment in accordance with the provisions of the organization. It also stipulates that employees who take retaliatory actions against the complainant because of the report may be subject to other disciplinary penalties according to the provisions of the organization.

### **b.** Policy Executing Behavior

The Ministry of ATR/BPN in addition to having behavioral norms contained in the code of ethics also has basic organizational values (core values) which are the driving force for initiatives and motivation so that employees who work within the institutional environment carry out their duties and authorities in accordance with the provisions of the law. Based on the Decree of the Minister of ATR/Head of BPN Number 115/SK-0T.02/V/2020, those values are serving, being professional and trustworthy.

#### c. Integrity of Implementing Policy

Regarding the integrity of the implementation of the ZNT utilization policy by the Medan City Land Office, one of the informants said that the majority of structural officials understand the real conditions on the ground related to ZNT, but the level of understanding is different. Existing structural officials must have had experience in land services, although not in Medan City but in other areas where the problem is more or less the same (Interview with Informants, 2021).

# 4.6 Utilization of Land Value Zone (ZNT) as a Basis for Calculation of Non-Tax State Revenue (PNBP)

Regarding the use of ZNT as the basis for determining PNBP at the Medan City Land Office, it begins with the Decree of the Head of the Medan City Land Office Number 64/SK-12.71.AT.03.04/VI/2020 concerning the Utilization of ZNT Renewal in the Medan City District and Medan Area. Land Services which require the use of ZNT maps, among others: transfer of rights-grants, transfer of rights-buying and selling, transfer of rights-auction, transfer of rights-share of rights, transfer of rights-inheritance, transfer of rights-exchange, transfer of rights-merger, transfer determination rights or court decisions, transfer of import rights into the company.

PNBP from the type of land service with the object as above, the amount fluctuates based on the number of types of services and the number of service requests received by the Medan City Land Office. In the last 6 (six) years, the largest PNBP received by the Medan City Land Office occurred in 2017 which reached Rp. 7,182,501,013 and the lowest in 2020 with a total of Rp. 3,214,770,973. The fluctuating PNPB is caused by several reasons other than the amount based on the application received by the Medan City Land Office as well as other factors such as economic development, land acquisition needs, property, pandemic and so on (Interview with Informants, 2021).

According to research informants, in the first few months of early 2021 applications provided by the National Land Agency experienced various problems and the staff at the Land Office did not have the ability to improve the application so that the service base was returned to its original service, such as using NJOP as a basis for calculating costs. services (Interview with Informants, 2021).

# 4.7 Utilization of Land Value Zone (ZNT) as a Base in Regional Planning and Development

Medan City, as previously stated, is one of the largest metropolitan cities in Indonesia. In accordance with Presidential Decree No. 62 of 2011, the city of Medan is an integral part of the urban areas of Medan, Binja, Deli Serdang and Karo (Mebendaro). This concept is not a new discourse that suddenly surfaced. Previously, similar discourses had

appeared in the Medan Urban Development Study (MUDS) in 1980, the Medan Urban Land Management Study (MULMS) in 1985, the Medan Urban Development Project (MUDP) in 1992 and finally MUDP II in 2002.

Looking at the series of plans above, the discourse on the formation of the Mebendaro Urban area is quite crucial because it is carried out continuously and sustainably and its continuity is still being considered until now. The discourse on the integration of urban areas is then expected to be able to contribute to all areas in the Mebendaro area and further provide benefits to the public in the area.

The creation of the ZNT map plays an important role in the development of the Medan City area or the Mebendaro area in general. Therefore, the making of the ZNT map needs to be continued so that it can be used as a basis for regional development such as in the preparation of the RTRW for its physical aspects and planning for economic, social and other sectors for its non-physical aspects. However, the covering area which is still limited and only covers 3 (three) sub-districts has not significantly contributed to the preparation of the RTRW (Interview with Informants, 2021).

To obtain the maximum contribution to the utilization of the Land Value Zone (ZNT) in the context of planning and development of urban areas, especially Medan City, of course, efforts are needed, participation, involvement and participation of all parties. Efforts and activities carried out by all parties, both micro and macro, must of course be carried out in a planned, organized and integrated manner so that regional development can be achieved optimally and sustainably.

To achieve this ideal goal, the Land Office has made several efforts to make this ZNT map more useful, such as making a Memorandum of Understanding with several parties, especially with local governments. The MoU was made in the early stages of policy implementation which was marked by the signing of MoUs respectively Number: 593/289/BPKAD-II/5/2021, Number: 973.Sj/341 and Number: 92/SKB-12.71/11/ 2021 Concerning Land Registration, Handling Land Asset Problems and Integrating Land Data with UN and BHTB as well as ZNT Data. The contribution of the ZNT map in regional development is explicitly mentioned as well as other aspects that support the regional development program as cited in Article 1 of the MoU.

# V. Conclusion

- 1. In the communication dimension of the implementation of the ZNT utilization policy, it can be seen that the method of delivering orders and directions is carried out conventionally through formal organizational channels and is carried out unconventionally through the use of information technology and online social media. Even though unconventional approaches are more efficient to do, especially during the Covid-19 pandemic, conventional methods are still more effective because they allow more intensive interaction between policy implementers.
- 2. In the resource dimension, it can be seen that capital resources, especially information technology equipment for the implementation of ZNT policies and online-based services are very adequate. Social capital as a resource that shows a positive contribution in policy implementation.
- 3. The dimensions of the bureaucratic structure show that the typology of the organization is still not feasible to carry out land services optimally in accordance with the typology of Medan City as a metropolitan city.
- 4. In the disposition dimension, it can be seen that all policy implementers have been bound by an institutional code of conduct. To maintain the integrity of policy

implementers from corrupt actions and abuse of power, the Ministry of ATR/BPN has imposed special allowances in the form of performance allowances and other incentives.

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