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AN ANALYSIS OF THE IMPACT OF CSLR ALLOCATION POLICY ON NON-TAX STATE REVENUE PERFORMANCE AT THE MINISTRY OF AGRARIAN AFFAIRS AND SPATIAL PLANNING/NATIONAL LAND AGENCY

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Abstract

This study offers an original contribution by analyzing the impact of sectoral government policy specifically the budget allocation for the Complete Systematic Land Registration (CSLR) Program on the achievement of Non-Tax State Revenue (NTSR) from land services at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency during the 2018–2023 period. Using a Sequential Explanatory Mixed Methods approach, this study combines quantitative analysis of monthly time-series secondary data through simple linear regression with qualitative analysis through semi-structured interviews to deepen the understanding of the findings. This approach is further supported by the application of institutional economics theory and stewardship theory. The empirical results indicate that the CSLR budget allocation significantly influences the improvement of NTSR performance and functions as a strategic, catalytic instrument in driving the growth of derivative land service revenues. These findings imply the importance of incorporating sectoral policy considerations into NTSR planning and projections, positioning the CSLR budget allocation as a strategic variable in achieving sustainable improvements in land service revenue performance.

Keywords: *CSLR; Institutional Economics Theory; Land Service Sector; NTSR.*

JEL Classification : H61, H83, R52

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1. INTRODUCTION

Over the past six years (2018–2023), the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency has demonstrated a positive trend in Non-Tax State Revenue (NTSR) performance, consistently achieving over 90% of its annual targets. The peak was reached in 2023, with NTSR realization attaining 121.9% of the target, reflecting a significant improvement in fiscal performance. However, behind this achievement lies a dynamic pattern of deviations between targets and realizations, marked by considerable fluctuations. A negative deviation of -8.4% in 2021, followed by substantial positive deviations in 2022 and 2023, indicates that NTSR planning remains imprecise. This inaccuracy is largely attributed to a planning approach that relies heavily on historical data, without adequately incorporating assumptions related to sectoral government policies. These indications highlight the need to enhance the accuracy of NTSR forecasting. A summary of NTSR performance at the Ministry of ASP/NLA from 2018 to 2023 is illustrated in Figure 1.

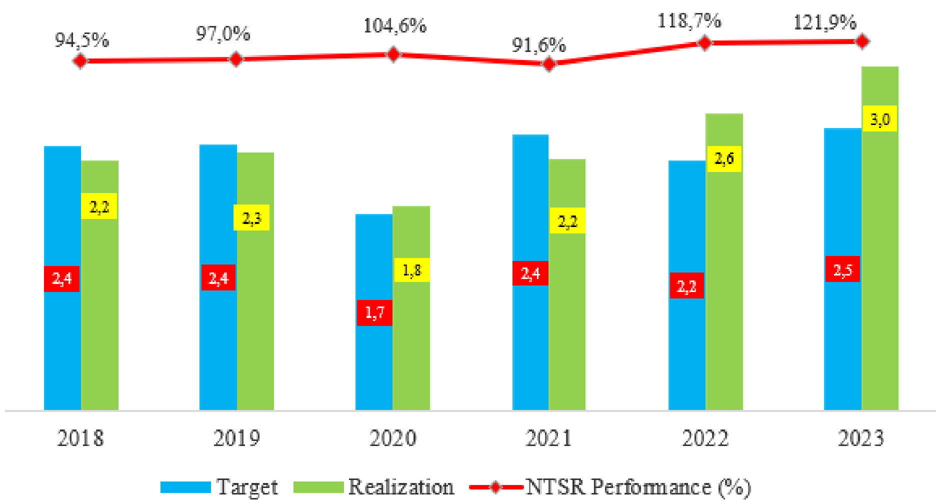

Figure 1. NTSR Achievements of the Ministry of ASP/NLA from 2018 to 2023 (in trillion)

(Source: Ministry of Finance, Processed by the Author, 2026)

In response to Minister of Finance Regulation No. 155/PMK.02/2021, the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency has submitted monthly NTSR projections through the SSDNTSR platform of the Directorate General of Budget, Ministry of Finance. However, data from 2023 indicate that the deviation between projected and actual monthly revenues remains considerably high, with an average deviation of 19.3% and a peak of 72.6% in August. The complete deviation figures are presented in Table 1.

To develop more optimal and realistic PNBP projections, a data-driven approach is required—one that incorporates historical data, revenue potential, sectoral policy assumptions, and macroeconomic indicators. Therefore, this study aims to analyze the impact of sectoral policy, specifically the budget allocation for the CSLR Program, on the performance of PNBP from land services at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, to improve the accuracy of future PNBP projections.

Table 1
Deviation of Monthly NTSR Projections and Realizations in 2023 (in billions)

Month	2023		
	Projection	Realization	Deviation (%)
Jan	164,2	207,5	26,4%
Feb	187,2	213,4	14,0%
Mar	150,7	232,6	54,4%
Apr	135,2	169,7	25,5%
May	213,6	246,9	15,6%
Jun	196,1	191,1	-2,5%
Jul	179,5	239,1	33,3%
Aug	171,1	295,3	72,6%
Sep	291,8	255,3	-12,5%
Oct	271,0	303,9	12,1%
Nov	301,0	268,8	-10,7%
Des	281,1	279,0	-0,7%

Source: Ministry of Finance, Processed by the Author (2026)

Previous studies have identified various factors influencing NTSR, encompassing internal aspects such as auction costs and asset management (Amelia et al., 2022; Simanjuntak et al., 2023), as well as external factors including exchange rates and natural resource production (Simangunsong et al., 2021; Utami et al., 2021). International studies by Dahal (2021), Bati (2025), Maashani et al. (2025), and Yurdadoğ et al. (2022) also affirm that macroeconomic indicators play a significant role in shaping state revenue across different regions, including Nepal, Oman, Sub-Saharan African countries, and the European Union. Meanwhile, from the perspective of sectoral policies, the government is able to exert a positive influence on state revenue, including tax revenue, as evidenced by the studies of Zulfah Febriyanti & Nugroho (2026) and Islam & Tjaraka (2024). Although several studies have examined non-tax state revenue, most remain sectoral in nature and have yet to comprehensively integrate their analyses with sectoral government policies. This gap is particularly evident in the context of technical ministries such as the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, which plays a strategic role in the administration of land services. Furthermore, to date, no research has been found that explores NTSR using the Sequential Explanatory Mixed Methods approach, combining both quantitative and qualitative methodologies.

This study adopts a Sequential Explanatory Mixed Methods approach, as it provides a more comprehensive understanding of the effect of budget allocations for the CSLR on the realization of NTSR through the sequential integration of quantitative and qualitative analyses. In the first phase, a quantitative analysis is conducted to examine the relationship between CSLR budget allocations and PNBP realization using monthly time-series data from 2018 to 2023. A simple linear regression model is employed to generate objective empirical evidence regarding the significance of the relationship between the variables. Subsequently, the qualitative phase is carried out through semi-structured interviews with key informants to explain, validate, and deepen the interpretation of the statistical findings, particularly with regard to institutional and administrative factors, as well as indirect mechanisms that influence NTSR realization but may not be fully identified through numerical analysis. Accordingly, this approach is selected not only because it enhances the interpretive validity of the research findings, but also because it provides a more robust analytical foundation for the formulation of policy recommendations aimed at improving the accuracy of NTSR planning within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency.

In line with the challenges faced by the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency in improving the accuracy of NTSR projections, this study seeks to address a knowledge gap regarding the extent to which budget allocation policies for the CSLR contribute to the performance of land service-related NTSR. This focus is particularly important because revenue planning approaches that remain predominantly reliant on historical trends may overlook the effects of sectoral policies that directly or indirectly influence the volume of land administration services. By integrating quantitative and qualitative analyses, this study not only measures the impact of CSLR budget allocations on state revenue but also explains the underlying mechanisms of this relationship from the perspectives of key stakeholders. The findings are expected to support the development of a more evidence-based NTSR forecasting model and to enhance the quality of fiscal planning within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. The limitations identified in previous studies provide an opportunity for this research to offer strategic contributions, reinforced by institutional economics theory and stewardship theory. This approach emphasizes the importance of institutional roles and collective responsibility in fiscal management. By formulating three main objectives—namely, a quantitative analysis of the impact of sectoral government policy variables and macroeconomic variables on NTSR performance; a qualitative exploration of stakeholder perceptions regarding the influence of these variables on NTSR within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency; and the integration of both approaches to generate policy recommendations—this study is expected to strengthen state cash management through more accurate, efficient, and contextually relevant NTSR planning.

2. LITERATURE REVIEW

Institutional Economics Theory

Institutional Economics Theory emerged in the early 20th century as a critique of classical and neoclassical economics, which were considered to overlook social and cultural dimensions. Prominent figures such as Thorstein Veblen, John R. Commons, and

Wesley Mitchell emphasized that institutions—including values, norms, customs, and organizations—shape economic behavior and influence how economic systems function. Veblen, for instance, argued that economics cannot be separated from sociology and culture, opposing the view of the economy as a static entity (Nalamjra et al., 2023).

The institutional economics approach emphasizes that economic decisions are influenced not only by economic factors such as prices, inflation, monetary and fiscal policies, and utility, but also by the institutions present within a society. These institutions establish formal rules and informal norms that guide economic behavior (Nainggolan et al., 2023). In the context of sectoral policies, this reflects the strategic role of regulations issued by ministries and technical agencies in supporting the optimization of state revenue, particularly non-tax state revenue (NTSR). Therefore, the formulation and implementation of sectoral policies aligned with the principles of effective institutional governance are key to enhancing the efficiency and effectiveness of NTSR. This alignment also strengthens the state's fiscal capacity to respond to development needs and ensure long-term fiscal sustainability.

Stewardship Theory

According to Donaldson and Davis (1991), stewardship theory is an extension of agency theory that emphasizes management's orientation toward institutional interests and collective goals, rather than solely personal gain. Rooted in the disciplines of psychology and sociology, this theory views the relationship between executives and principals as inherently collaborative and harmonious. Within this framework, a steward is inclined to adopt a cooperative approach when facing conflicts of interest, as such behavior is considered a rational choice to support the achievement of organizational objectives (Efendi et al., 2022). According to Benner & Thomasson (2025), stewardship theory emphasizes the importance of intrinsic motivations—such as loyalty and professional responsibility—as key drivers of agent behavior in fulfilling their duties (Davis et al., 1997; Van Slyke, 2006; Schillemans, 2013). Within this framework, autonomy and trust are viewed as crucial elements that encourage agents to act in alignment with organizational interests (Shoorman et al., 2007). Furthermore, Schillemans & Bjurstrøm (2020) highlight the application of stewardship principles in the governance of public institutions, including ministries. Therefore, organizational performance becomes a relevant dependent variable for assessing the effectiveness of implementing these principles.

The application of stewardship theory in the public sector can enhance the integrity of state budget management. When fiscal officials act as stewards, they are more likely to manage state revenues in an accountable and efficient manner, prioritizing the public interest. This has significant implications for improving the effectiveness of fiscal policy, managing state revenues, and achieving national development goals. In line with the principles of stewardship, the Ministry of Finance, as the fiscal authority, mandates that the formulation and projection of non-tax state revenue by ministries and agencies must align with sectoral government policies. This approach underscores the importance of synergy between technocratic roles and collective responsibility in revenue management to support fiscal stability and national development.

Complete Systematic Land Registration Program (CSLR)

In line with the constitutional mandate on land administration, the Indonesian government, through the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ASP/NLA), has initiated the Systematic Land Registration Program (CSLR). This program aims to accelerate the registration of all land parcels across Indonesia while providing legal certainty of land ownership through the issuance of land ownership certificates. These certificates are expected to serve as capital assets that can be utilized to support entrepreneurial activities and improve community welfare. The implementation of CSLR is regulated under Ministerial Regulation of ASP/NLA No. 6 of 2018 and Presidential Instruction No. 2 of 2018 (Syamsi et al., 2024). CSLR is the result of an integration of several previous initiatives, including the PRONA program, cross-sectoral programs, village fund-based activities, community self-help initiatives, and land redistribution efforts. The primary objective of this integration is to accelerate and simplify the comprehensive registration of land parcels across Indonesia. The implementation of this program is governed by the Ministerial Regulation of ASP/NLA No. 12 of 2017 and further reinforced by Presidential Instruction No. 2 of 2018. The establishment of specific targets for the number of land parcels to be registered serves as a critical instrument in achieving the goals of the CSLR program (Fakhirah T et al., 2022). Although, according to Government Regulation No. 128 of 2015, a Non-Tax State Revenue fee should be charged for first-time land registration, the implementation of CSLR exempts the public from these fees for services such as registration, measurement, inspection, and certificate issuance.

The determination of CSLR implementation locations is based on the availability of funding sourced from various channels, such as the State Budget, Regional Budget, Non-Tax State Revenue, Corporate Social Responsibility, and others. Priority is given to areas that have previously implemented the PRONA program, taking into account the technical capacity of the local Land Office (Harahap, 2022). The primary funding comes from the State Budget, which is allocated through the Budget Implementation List of each district/city land office. However, fiscal support from local governments through the Regional Budget is also possible (Askar et al., 2023). According to the Joint Decree of Three Ministers No. 34 of 2017, the financing of the CSLR program includes the preparation of documents, procurement of boundary markers and stamp duty, as well as operational costs for officers at the village or sub-district level (Pradana, 2021). Although the CSLR program may reduce Non-Tax State Revenue from first-time land certification services, the increase in the number of land certificates has the potential to boost NTSR from other services, such as land registration data maintenance, including mortgage rights and transfer of ownership. Therefore, analyzing the budget allocation for CSLR is essential to assess its significance in influencing NTSR achievements within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency.

3. METHODOLOGY

This study adopts a Sequential Explanatory Mixed Methods approach, which sequentially combines quantitative and qualitative methods. Sequential Explanatory Mixed Methods involve the initial collection and analysis of quantitative data, followed by qualitative data to provide deeper insights into the quantitative findings. While the quantitative phase typically serves as the primary focus, the qualitative phase may reveal significant new insights. Integration between the two methods can occur at various stages of the research process, and this design supports the goals of complementarity and initiation as proposed by Greene et al. (1989). The strength of this design lies in its practicality in planning, implementation, and reporting (Barnes, 2019).

The initial stage of this research involves a quantitative analysis of secondary time series data (2018–2023) related to the budget allocation for the CSLR program and the performance of non-tax state revenue. The data are analyzed using simple linear regression to identify the influence of the CSLR budget allocation variable on NTSR performance. Data collection is conducted through documentation sourced from official records of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency and the Ministry of Finance.

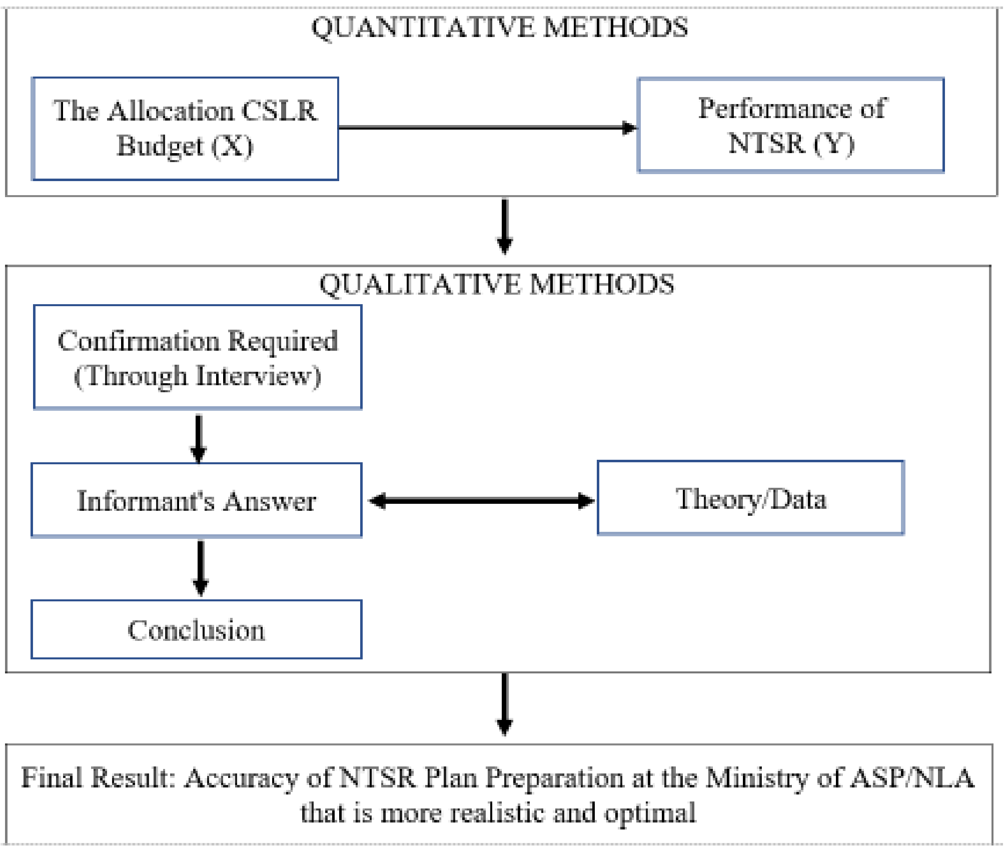

Figure 2
Research Model
(Source: Processed by the Author, 2026)

The qualitative phase was conducted to deepen and validate the quantitative findings through semi-structured interviews with six informants from the Bureau of Finance and State-Owned Assets, as well as the Bureau of Planning and Cooperation at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. The interviews were carried out online using an interview guide developed based on the results of the quantitative analysis. In this phase, the researcher served as the primary instrument, aiming to gain a more comprehensive understanding of the dynamics of PNBP management. This approach enables data triangulation and provides deeper interpretation of the phenomena under study. It also facilitates a more holistic understanding of the influence of CSLR budget allocation on the performance of NTSR in land services.

Data analysis was conducted comprehensively through both quantitative and qualitative approaches. The quantitative approach involved the classification and tabulation of data based on variables and respondent characteristics, followed by classical assumption testing—including linearity, normality, autocorrelation, and heteroscedasticity—to ensure the validity of the simple linear regression model employed. This model aims to identify the direction and strength of the relationship between the independent variable, namely the CSLR budget allocation, and the dependent variable, which is the performance of NTSR in land services. The mathematical formula for the multiple linear regression model used in this study is as follows:

$$Y = a + bX + e$$

Where:

Y = Performance of Non-Tax State Revenue in Land Services
a = Constant
b = Regression coefficient
X = Budget allocation for the CSLR program
e = *Error*

Hypothesis testing was conducted partially through the t-test to assess the significance of each independent variable in relation to the dependent variable, along with the calculation of the coefficient of determination (R^2) to measure the extent to which the independent variable explains the dependent variable. On the other hand, the qualitative approach was applied through the analysis of interview results with officials or staff responsible for managing NTSR within relevant units of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. The qualitative data were analyzed using the Miles and Huberman model, which includes data reduction, data display, and conclusion drawing. This approach serves to reinforce and complement the quantitative findings, thereby producing a deeper and more holistic understanding of the phenomenon under investigation. It also enables a more comprehensive interpretation of the influence of CSLR budget allocation on the performance of NTSR in land services.

4. RESULT AND DISCUSSION

Quantitative Methods

Based on the results of classical assumption testing conducted in this study, the regression model meets most of the required statistical validity criteria. The linearity test indicates a significant and linear relationship between the independent and dependent variables. The normality test results show that the residuals are normally distributed, thereby satisfying the normality assumption. Furthermore, the model is free from heteroscedasticity, as evidenced by low VIF values and high Glejser test significance levels. Initial signs of autocorrelation were successfully addressed using the two-stage Cochrane-Orcutt procedure, resulting in a Durbin-Watson value within the acceptable range for autocorrelation-free models. Accordingly, the regression model used in this study satisfies all relevant classical assumptions and is deemed appropriate for simple linear regression analysis.

Table 2
Classical Assumption Test Results

Classical Assumption Test	Relationship	Significance	Description
Linearity Test	X, Y	0,339	Linear
Normality Test	X	0,081	Normally Distributed Data
Heteroscedasticity Test	X	0,648	Non-Heteroscedasticity
Autocorrelation Test	X	2,190	Non-Autocorrelation

Source: Processed by the Author using SPSS v26 (2026)

The simple linear regression analysis in this study aims to identify and measure the influence of the CSLR budget allocation variable (X) on the achievement of Non-Tax State Revenue from Land Services (Y). Based on data processing using SPSS version 26, the resulting regression equation model is as follows:

$$Y = 62.580.028.943{,}603 + 0{,}228X + e$$

Table 3
Simple Linear Regression Analysis Test Results

Model	α	β X
Value	62,572	0,228

Source: Processed by the Author using SPSS v26 (2026)

This regression model reveals that the independent variable, namely the PTSL budget allocation, contributes differently to the dependent variable, which is the achievement of Non-Tax State Revenue from Land Services. The constant value of 62.572 indicates that the PNBP achievement would be at that level if all independent variables were equal to zero. The regression coefficient for the CSLR budget allocation is 0.228, suggesting that an increase in this variable tends to lead to an increase in the NTSR achievement from land services.

Hypothesis testing in this regression model was conducted to assess the significance of the influence of each independent variable on the achievement of Non-

Tax State Revenue on a partial basis, using a t-test at a 5% significance level. The results of the analysis, as presented in Table 4, indicate that the CSLR budget allocation variable has a t-calculated value exceeding the t-table value and a p-value below 0.05. Therefore, the null hypothesis is rejected, and the alternative hypothesis is accepted. This indicates that the variable has a statistically significant effect on the achievement of NTSR from land services.

Table 4
Partial Test Results (t-Test)

Variable	Coefficient	T count	Significance	Hypothesis Test Results (Ha)
X	0,462	4,322	0,000	Accepted

Source: Processed by the Author using SPSS v26 (2026)

Table 5
Results of the Coefficient of Determination (R^2) Test

Variable	R Square	%
X	0,213	21,3%

Source: Processed by the Author using SPSS v26 (2026)

The coefficient of determination (R^2) test was conducted to assess the extent to which the regression model is able to explain the variation in the dependent variable, namely the achievement of Non-Tax State Revenue from land services. Based on the analysis results, the R^2 value was found to be 0.213, indicating that 21.3% of the variation in NTSR achievement can be explained by the independent variable analyzed, which is the CSLR budget allocation. Meanwhile, the remaining 78.7% is explained by other factors outside the model that were not included in this study. This relatively high R^2 value suggests that the regression model used has a good level of fit in explaining the relationship between the variables under investigation.

Qualitative Methods

Following the completion of the quantitative analysis, the researcher proceeded with data collection through interviews to strengthen the empirical findings and gain a deeper understanding of the factors influencing the achievement of Non-Tax State Revenue within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency during the 2018–2023 period. The interviews were conducted with six informants possessing technical expertise in finance and planning, originating from the Bureau of Finance and State Assets as well as the Bureau of Planning and Cooperation, as presented in Table 6.

Table 6
Overview of the Resource Person

No	Name	Code	Position	Unit
1	Informant I	Inf-1	Head of the Budget and NTSR III Subdivision	Bureau of Finance and State Assets
2	Informant II	Inf-2	Plt. Head of the Annual Planning Subdivision	Bureau of Planning and Cooperation
3	Informan III	Inf-3	Head of the Budget and NTSR I Subdivision	Bureau of Finance and State Assets
4	Informan IV	Inf-4	Financial Institution of the State Budget Supervisor	Bureau of Finance and State Assets
5	Informan V	Inf-5	First Expert Budget Analyst	Bureau of Planning and Cooperation
6	Informan VI	Inf-6	Financial management staff	Bureau of Finance and State Assets

Source: Data from informants, Processed by the Author (2026)

Based on interviews with six informants, it was found that the allocation of the CSLR Program budget has a positive and significant influence on the achievement of Non-Tax State Revenue from land services at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. Although the direct contribution from initial land registration services is relatively small, its long-term impact is evident through the increase in derivative services such as data maintenance, transfer of rights, and registration of mortgage rights. The land certificates obtained by the public through the CSLR program provide access to formal financing and stimulate economic activity, which in turn contributes to NTSR. This was expressed by the following informants:

"The primary objective of the CSLR program is indeed first-time land registration. With the legal certainty provided by CSLR, derivative services tend to increase, influenced by the number of CSLR cases completed using the available budget." (Inf-1)
"Although revenue from initial land certification has declined, the realization of NTSR has actually increased due to the continued effects of the CSLR program itself. For instance, this can be seen in services related to data maintenance, such as name changes, land parcel splitting, consolidation, and other similar services." (Inf-2)
"While the revenue from initial land certification may decline, the realization of NTSR can actually increase due to the continued impact of the CSLR program. For example, derivative services such as data maintenance—including name changes, land parcel splitting, and consolidation—have shown significant growth. This suggests that although the initial registration may have a limited direct contribution, its indirect effects through follow-up services can be even more substantial. As for other aspects of realization...." (Inf-3)

"I agree with the findings of this study. As a result of the CSLR program, many members of the community have received land certificates, and some of them have used these certificates as collateral for business capital. Consequently, a portion of them have submitted applications to the land office for the registration of mortgage rights." (Inf-4)

"Following the CSLR program, the increasing number of land parcels being certified has ensured that communities now possess legal ownership of their assets, which can subsequently be used as collateral for bank loans. This legal certainty not only facilitates access to formal financing but also supports intergenerational asset transfer and property transactions. As a result, derivative services such as data maintenance—including mortgage registration, transfer of rights, sale and purchase, and grants—as well as other related services, are expected to increase significantly." (Inf-5)

"I agree that when the CSLR budget increases, it may directly influence the revenue from initial land registration services. However, once the community holds land certificates, a wide range of derivative services can emerge—such as mortgage rights registration or the extension of land tenure. These follow-up services are likely to grow as a result of the legal certainty provided by the CSLR program." (Inf-6)

Discussion

The results of the quantitative analysis using simple linear regression on 2018–2023 time-series data indicate that the CSLR budget allocation has a significant effect on the realization of NTSR from land services. The model satisfies the classical assumption tests, yields a positive regression coefficient ($\beta \approx 0.228$), a statistically significant t-test ($p < 0.05$), and an R^2 value of 0.213, suggesting that 21.3% of the variation in NTSR is explained by this variable. These findings provide measurable empirical evidence regarding the linkage between sectoral policy and fiscal performance.

Conversely, the qualitative analysis based on interviews with six informants confirms that the contribution of CSLR primarily operates through indirect mechanisms: the expansion of derivative land services (such as data maintenance, transfer of rights, parcel subdivision, and registration of security interests), given that first-time land registration itself generates minimal NTSR. Thus, CSLR functions as a catalyst that broadens the land service base and stimulates revenue generation in subsequent phases.

Accordingly, the key distinctions between the two approaches lie in their respective emphases (estimating statistical significance and effect size versus tracing causal mechanisms and institutional context), temporal horizons (short-term impacts observable in aggregate data versus medium- to long-term cascading effects), and policy implications (numerical parameters for projection versus policy narratives that justify the integration of sectoral assumptions into NTSR target formulation).

This study demonstrates that the allocation of the PTSL budget has a significant impact on the increase in Non-Tax State Revenue from land services, indicating that such fiscal policy plays a strategic role in supporting the effectiveness of public service delivery. From the perspective of institutional pressure, the behavior of public organizations—such as the management of the CSLR budget—is influenced by both formal and informal institutional pressures, including regulations, social expectations, and professional norms. These pressures may generate indirect effects on the economic and social performance of institutions (Carlos et al., 2022), suggesting that the CSLR budget allocation policy not only has administrative implications but also reflects an institutional response to external environmental demands that drive the enhancement of NTSR.

According to Nasta et al. (2024), within the framework of institutional theory, organizational behavior is significantly influenced by the cultural structures and prevailing norms in the external environment, including pressures from institutional stakeholders (Scott, 2005). To attain legitimacy, organizations are required to align with established norms and societal expectations (DiMaggio & Powell, 1983), as such, legitimacy is a prerequisite for securing various forms of benefits, both material and symbolic (Bansal, 2005; Scott, 2008). Therefore, the budget allocation policy within the CSLR program can be interpreted as an institutional response aimed at building social legitimacy while simultaneously enhancing performance and ensuring the sustainable growth of NTSR.

Furthermore, from the perspective of stewardship theory (Davis et al., 1997; Hernandez, 2012), budget management reflects pro-social behavior and a long-term orientation, in which policymakers act as stewards aligned with the state's objectives to create sustainable value through enhanced revenue and public service delivery (Bartolacci et al., 2025). Rossi et al. (2025) argue that the stewardship principle tends to prioritize sustainable business practices and long-term economic stability over short-term gains (Eom & Ng, 2023; Ng & Eom, 2024). This approach reflects the role of policymakers as stewards acting in accordance with the public interest in formulating budget allocation policies for the CSLR program, emphasizing the creation of long-term sustainable value through the optimization of derivative land service revenues.

This study aligns with previous findings that demonstrate a significant relationship between government expenditure and state revenue. Wibowo et al. (2021) state that central government spending on goods contributes to the increase in Non-Tax State Revenue. Similar findings were reported by Kurniawan et al. (2020), Bati (2025), Rossi et al (2025), serta Rohkhayatim & Setiawan (2022), who found that government spending positively affects tax revenue. Yurdadoğ et al. (2022) also emphasize that central government expenditure has a statistically significant and strong influence on PNBP. At the regional level, Tajuddin & Kessi (2024) and Soleha (2019) show that regional spending and local revenue intensification activities affect Regional Original Revenue. However, these results contrast with the findings of Azizah & Asmara (2023), who argue that regional spending does not have a significant impact on PAD in Gresik Regency.

5. CONCLUSION, IMPLICATION, AND SUGGESTION

Conclusion

The allocation of the CSLR program budget has been proven to have a significant impact on the increase in Non-Tax State Revenue from land services. Although initial land registration does not directly generate PNBP, it triggers long-term effects in the form of increased demand for follow-up services such as transfer of rights and mortgage registration, which have a direct impact on NTSR from land services. Therefore, the CSLR budget can be positioned as a strategic and catalytic instrument in driving the improvement of NTSR performance in the land services sector.

Within the frameworks of institutional and stewardship theory, the CSLR budget policy reflects an organizational response to external pressures as well as a commitment to sustainable value creation, where policymakers act as stewards oriented toward public interest and social legitimacy. These findings reinforce the understanding that government spending, particularly in the context of strategic programs such as CSLR, not only has administrative implications but also contributes to economic stability and the sustainable enhancement of NTSR performance.

This study is subject to several limitations. First, the scope of the analysis is confined to data within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency, thereby limiting its ability to capture regional variations and comparative characteristics of NTSR performance, as well as local dynamics that may influence revenue realization. In addition, the study does not fully incorporate the perspectives of external stakeholders who interact directly with land administration services, such as banking institutions, notaries/Land Deed Officials, and service users. These stakeholders could provide broader insights into the non-technical factors affecting NTSR performance.

Therefore, future research is recommended to expand the analytical framework by employing interregional panel data and integrating qualitative approaches that involve a wider range of stakeholders. Such efforts would enable a more holistic, in-depth, and comprehensive understanding of the determinants of NTSR performance and contribute to the development of more robust policy and planning frameworks.

Implication

The findings of this study indicate that the budget allocation policy for the CSLR program has a positive and significant impact on the improvement of Non-Tax State Revenue in the land services sector managed by the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. Therefore, in the process of preparing more accurate and optimal PNBP planning and projections, it is essential for the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency to carefully consider the direction and assumptions of sectoral policies, particularly those related to the budget allocation for the CSLR program in order to support the sustainable NTSR achievement of land services.

Suggestion

Based on the identified limitations, this study recommends strengthening the analytical approach by integrating macroeconomic variables such as inflation, exchange rates, interest rates, economic growth, and Gross Domestic Product to gain a more comprehensive understanding of NTSR performance. In addition, the use of panel data across Land Offices in various regions, as well as the exploration of external stakeholder perspectives through qualitative methods, is considered essential to uncover regional variations and local factors influencing the performance of land service NTSR. On the other hand, optimizing CSLR program data (based on the number of certificates issued) as a predictive indicator, along with the application of machine learning-based projection methods or time series forecasting that accounts for seasonal factors and sectoral policies, represents a strategic step toward improving the accuracy of NTSR projections and enhancing the effectiveness of future land service revenue planning.

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